

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 55

97TH GENERAL ASSEMBLY

Reported from the Committee on Appropriations, March 14, 2013, with recommendation that the Senate Committee Substitute do pass.

0158S.02C

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to amnesty for certain taxes, with an emergency clause.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 32, RSMo, is amended by adding thereto one new
2 section, to be known as section 32.383, to read as follows:

**32.383. 1. Notwithstanding the provisions of any other law to the
2 contrary, with respect to taxes administered by the department of
3 revenue, an amnesty from the assessment or payment of all penalties,
4 additions to tax, and interest shall apply with respect to unpaid taxes
5 or taxes due and owing reported and paid in full from August 1, 2013,
6 to October 31, 2013, regardless of whether previously assessed, except
7 for penalties, additions to tax, and interest paid before August 1,
8 2013. The amnesty shall apply only to state tax liabilities due, or due
9 but unpaid on or before December 31, 2012, and shall not extend to any
10 taxpayer who at the time of payment is a party to any criminal
11 investigations or to any civil or criminal litigation that is pending in
12 any court of the United States or this state for nonpayment,
13 delinquency, or fraud in relation to any state tax imposed by this state.**

**14 2. Upon written application by the taxpayer, on forms prescribed
15 by the director of revenue, and upon compliance with the provisions of
16 this section, the department of revenue shall not seek to collect any
17 penalty, addition to tax, or interest that may be applicable. The
18 department of revenue shall not seek civil or criminal prosecution for
19 any taxpayer for the taxable period for which the amnesty has been
20 granted.**

21 3. Amnesty shall be granted only to those taxpayers who have
22 applied for amnesty within the period stated in this section, who have
23 filed a tax return for each taxable period for which amnesty is
24 requested, who have paid the entire balance due within sixty days of
25 approval by the department of revenue, and who agree to comply with
26 state tax laws for the next eight years from the date of the agreement.
27 No taxpayer shall be entitled to a waiver of any penalty, addition to
28 tax, or interest under this section unless full payment of the tax due is
29 made in accordance with rules established by the director of revenue.

30 4. All taxpayers granted amnesty under this section shall in good
31 faith comply with this state's tax laws for the eight years following the
32 date of the amnesty agreement. If any such taxpayer fails to comply
33 with all of this state's tax laws at any time during the eight years
34 following the date of the agreement, all penalties, additions to tax, and
35 interest that were waived under the amnesty agreement shall become
36 due and owing immediately.

37 5. If a taxpayer is granted amnesty under this section, such
38 taxpayer shall not be eligible to participate in any future amnesty for
39 the same tax.

40 6. If a taxpayer elects to participate in the amnesty program
41 established in this section as evidenced by full payment of the tax due
42 as established by the director of revenue, that election shall constitute
43 an express and absolute relinquishment of all administrative and
44 judicial rights of appeal. No tax payment received under this section
45 shall be eligible for refund or credit.

46 7. Nothing in this section shall be interpreted to disallow the
47 department of revenue to adjust a taxpayer's tax return as a result of
48 any state or federal audit.

49 8. All tax payments received as a result of the amnesty program
50 established in this section, other than revenues earmarked by the
51 Constitution of Missouri, shall be deposited in the state general
52 revenue fund.

53 9. The department may promulgate rules or issue administrative
54 guidelines as are necessary to implement the provisions of this
55 section. Any rule or portion of a rule, as that term is defined in section
56 536.010, that is created under the authority delegated in this section
57 shall become effective only if it complies with and is subject to all of

58 the provisions of chapter 536 and, if applicable, section 536.028. This
59 section and chapter 536 are nonseverable and if any of the powers
60 vested with the general assembly under chapter 536 to review, to delay
61 the effective date, or to disapprove and annul a rule are subsequently
62 held unconstitutional, then the grant of rulemaking authority and any
63 rule proposed or adopted after July 1, 2013, shall be invalid and void.

64 10. This section shall become effective on July 1, 2013, and shall
65 expire on December 31, 2016.

66 11. If any provision of this section or its application to any
67 person or circumstance is held invalid, the invalidity does not affect
68 other provisions or applications of this section which can be given
69 effect without the invalid provision or application, and to this end the
70 provisions of this section are severable.

Section B. Because immediate action is necessary to secure adequate state
2 revenue, this act is deemed necessary for the immediate preservation of the
3 public health, welfare, peace, and safety, and is hereby declared to be an
4 emergency act within the meaning of the constitution, and this act shall be in full
5 force and effect upon its passage and approval.

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