

SECOND REGULAR SESSION  
[P E R F E C T E D]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 829**  
97TH GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, March 13, 2014, with recommendation that the Senate Committee Substitute do pass.

Senate Committee Substitute for Senate Bill No. 829, adopted April 1, 2014.

Taken up for Perfection April 1, 2014. Bill declared Perfected and Ordered Printed.

5863S.02P

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal section 136.300, RSMo, and to enact in lieu thereof one new section relating to tax liability disputes.

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

Section A. Section 136.300, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 136.300, to read as follows:

136.300. 1. With respect to any issue relevant to ascertaining the tax  
2 liability of a taxpayer all laws of the state imposing a tax shall be strictly  
3 construed against the taxing authority in favor of the taxpayer. The director of  
4 revenue shall have the burden of proof with respect to any factual issue relevant  
5 to ascertaining the liability of a taxpayer only if:

6 (1) The taxpayer has produced evidence that establishes that there is a  
7 reasonable dispute with respect to the issue; and

8 (2) The taxpayer has adequate records of its transactions and provides the  
9 department of revenue reasonable access to these records[; and

10 (3) In the case of a partnership, corporation or trust, the net worth of the  
11 taxpayer does not exceed seven million dollars and the taxpayer does not have  
12 more than five hundred employees at the time the final decision of the director  
13 of the department of revenue is issued].

14 2. This section shall not apply to any issue with respect to the  
15 applicability of any tax [exemption or] credit.

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**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**