

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

HOUSE BILL NO. 1858

AN ACT

To repeal sections 32.069 and 143.811, RSMo, and to enact in lieu thereof three new sections relating to the department of revenue, with a delayed effective date for a certain section.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Sections 32.069 and 143.811, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 32.069, 32.310, and 143.811, to read as follows:

32.069. 1. Notwithstanding any other provision of law to the contrary, interest shall be allowed and paid on any refund or overpayment at the rate determined by section 32.068 only if the overpayment is not refunded within one hundred twenty days from the latest of the following dates:

- (1) The last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted;
- (2) The date the return, payment, or claim is filed; or
- (3) The date the taxpayer files for a credit or refund and provides accurate and complete documentation to support such claim.

2. Notwithstanding any other provision of law to the contrary, interest shall be allowed and paid on any refund or

1 overpayment [~~at the rate determined by section 32.068~~] only if
2 the overpayment in the case of taxes imposed by sections 143.011
3 and 143.041 is not refunded within forty-five days from the date
4 the return or claim is filed. Before July 1, 2019, such interest
5 rate shall be determined by section 32.068. On and after July 1,
6 2019, such interest rate shall be determined by section 32.065.

7 32.310. 1. The department of revenue shall create and
8 maintain a mapping feature on its official public website that
9 displays sales tax information of political subdivisions of this
10 state that have taxing authority, including the current tax rate
11 for each sales tax imposed and collected. Such display shall
12 have the option to showcase the borders and jurisdiction of the
13 following political subdivisions on a map of the state to the
14 extent that such political subdivisions collect sales tax:

15 (1) Ambulance districts;

16 (2) Community improvement districts;

17 (3) Fire protection districts;

18 (4) Levee districts;

19 (5) Library districts;

20 (6) Neighborhood improvement districts;

21 (7) Port authority districts;

22 (8) Tax increment financing districts;

23 (9) Transportation development districts;

24 (10) School districts; or

25 (11) Any other political subdivision that imposes a sales
26 tax within its borders and jurisdiction.

27 2. The mapping feature shall also have the option to
28 superimpose state house of representative districts and state

1 senate districts over the political subdivisions.

2 3. A political subdivision collecting sales tax listed in
3 subsection 1 of this section shall provide to the department of
4 revenue mapping and geographic data pertaining to the political
5 subdivision's borders and jurisdictions. The political
6 subdivision shall certify the accuracy of the data by affidavit
7 and shall provide the data in a format specified by the
8 department of revenue. Such data shall be sent to the department
9 of revenue by April 1, 2019, and shall be updated and sent to the
10 department if a change in the political subdivision's borders or
11 jurisdiction occurs thereafter.

12 4. The department of revenue may contract with another
13 entity to build and maintain the mapping feature.

14 5. By July 1, 2019, the department shall implement the
15 mapping feature using the data provided to it under subsection 3
16 of this section.

17 143.811. 1. Under regulations prescribed by the director
18 of revenue, interest shall be allowed and paid at the rate
19 determined by section 32.065 on any overpayment in respect of the
20 tax imposed by sections 143.011 to 143.996; except that, where
21 the overpayment resulted from the filing of an amendment of the
22 tax by the taxpayer after the last day prescribed for the filing
23 of the return, interest shall be allowed and paid at the rate of
24 six percent per annum. With respect to the part of an
25 overpayment attributable to a deposit made pursuant to subsection
26 2 of section 143.631, interest shall be paid thereon at the rate
27 in section 32.065 from the date of the deposit to the date of
28 refund. ~~【No interest shall be allowed or paid if the amount~~

1 ~~thereof is less than one dollar.]~~

2 2. For purposes of this section:

3 (1) Any return filed before the last day prescribed for the
4 filing thereof shall be considered as filed on such last day
5 determined without regard to any extension of time granted the
6 taxpayer;

7 (2) Any tax paid by the taxpayer before the last day
8 prescribed for its payment, any income tax withheld from the
9 taxpayer during any calendar year, and any amount paid by the
10 taxpayer as estimated income tax for a ~~[taxable]~~ tax year shall
11 be deemed to have been paid by ~~[him]~~ the taxpayer on the
12 fifteenth day of the fourth month following the close of ~~[his~~
13 ~~taxable]~~ the taxpayer's tax year to which such amount constitutes
14 a credit or payment.

15 3. For purposes of this section with respect to any
16 withholding tax:

17 (1) If a return for any period ending with or within a
18 calendar year is filed before April fifteenth of the succeeding
19 calendar year, such return shall be considered filed April
20 fifteenth of such succeeding calendar year; and

21 (2) If a tax with respect to remuneration paid during any
22 period ending with or within a calendar year is paid before April
23 fifteenth of the succeeding calendar year, such tax shall be
24 considered paid on April fifteenth of such succeeding calendar
25 year.

26 4. If any overpayment of tax imposed by sections 143.061
27 and 143.071 is refunded within four months after the last date
28 prescribed (or permitted by extension of time) for filing the

1 return of such tax or within four months after the return was
2 filed, whichever is later, no interest shall be allowed under
3 this section on overpayment.

4 5. If any overpayment of tax imposed by sections 143.011
5 and 143.041 is refunded within forty-five days after the date the
6 return or claim is filed, no interest shall be allowed under this
7 section on overpayment.

8 6. Any overpayment resulting from a carryback, including a
9 net operating loss and a corporate capital loss, shall be deemed
10 not to have been made prior to the close of the [~~taxable~~] tax
11 year in which the loss arises.

12 7. Any overpayment resulting from a carryback of a tax
13 credit, including but not limited to the tax credits provided in
14 sections 253.557 and 348.432, shall be deemed not to have been
15 made prior to the close of the [~~taxable~~] tax year in which the
16 tax credit was authorized.

17 Section B. The repeal and reenactment of section 143.811 of
18 this act shall become effective on July 1, 2019.

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23 Representative Christofanelli

Senator Eigel