

FIRST REGULAR SESSION

SENATE BILL NO. 510

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

Read 1st time February 28, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2450S.01I

AN ACT

To repeal section 143.551, RSMo, and to enact in lieu thereof one new section relating to the remittance of tax payments, with an emergency clause.

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

Section A. Section 143.551, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.551, to read as follows:

143.551. 1. The director of revenue may grant a reasonable extension of
2 time for payment of tax or estimated tax or any installment thereof, or for filing
3 any return, declaration, statement, or other document required in sections
4 143.011 to 143.996 on such terms and conditions as he may require. Except for
5 a taxpayer who is outside the United States, no such extension for filing any
6 return, declaration, statement, or document, shall exceed six months.

7 2. If a taxpayer has been granted an extension of time for filing his or its
8 federal income tax return, the filing of a copy of the extension or the form relating
9 to an automatic extension with the director of revenue shall automatically extend
10 the due date of the income tax return required by sections 143.011 to 143.996.

11 3. If a taxpayer has been granted an extension of time for paying his or
12 its federal income tax, the filing of a copy of the extension with the director of
13 revenue shall automatically extend the time for the payment of the tax required
14 by sections 143.011 to 143.996.

15 4. If the time for filing a return is extended under subsection 2, but the
16 time for payment is not extended under subsection 3, the taxpayer shall pay, on
17 or before the date prescribed for the filing of the return (determined without
18 regard to any extensions of time for such filing), the amount properly estimated
19 as his or its tax for the taxable year.

20 5. (1) Notwithstanding the provisions of section 143.511 to the

21 contrary, any taxpayer who timely files an individual tax return under
22 this chapter for the tax year beginning on or after January 1, 2018, and
23 ending on or before December 31, 2018, may pay the tax due:

24 (a) On or before the date fixed for filing such return; or

25 (b) Under a monthly payment plan entered into with the
26 department of revenue, provided the entire amount of tax due shall be
27 paid no later than October 15, 2019.

28 (2) Notwithstanding any other provisions of law to the contrary,
29 a taxpayer remitting tax under paragraph (b) of subdivision (1) of
30 subsection 5 of this section shall not be subject to any penalties or
31 interest on the income tax paid under the payment plan, provided that
32 any amount of tax not paid by October 15, 2019, shall be subject to the
33 penalties and interest provided under section 143.731.

34 (3) The department of revenue shall develop any forms and
35 promulgate any rules that are reasonable and necessary to effectuate
36 the provisions of this subsection. Any rule or portion of a rule, as that
37 term is defined in section 536.010 that is created under the authority
38 delegated in this section shall become effective only if it complies with
39 and is subject to all of the provisions of chapter 536, and, if applicable,
40 section 536.028. This section and chapter 536 are nonseverable and if
41 any of the powers vested with the general assembly pursuant to chapter
42 536, to review, to delay the effective date, or to disapprove and annul
43 a rule are subsequently held unconstitutional, then the grant of
44 rulemaking authority and any rule proposed or adopted after the
45 effective date of this act shall be invalid and void.

Section B. Because of the need to provide relief to taxpayers for
2 unexpected tax burdens, section A of this act is deemed necessary for the
3 immediate preservation of the public health, welfare, peace, and safety, and is
4 hereby declared to be an emergency act within the meaning of the constitution,
5 and section A of this act shall be in full force and effect upon its passage and
6 approval.

✓