

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SCS/House Bill No. 2090, Page 22, Section 105.1114, Line 10,

2 by inserting after all of said line the following:

3 "136.370. 1. Pursuant to chapter 143 and chapter 144,
 4 the director shall waive any interest or penalty assessed
 5 against any taxpayer when it is determined by the director,
 6 the administrative hearing commission, or a court of law
 7 that the negligence of an employee of the department
 8 resulted in undue delay, as defined by rule or regulation,
 9 in either assessing tax or notifying the taxpayer of the
 10 liability owed. Such waiver of interest or penalty shall be
 11 for that amount attributable to the period of delay and for
 12 any time that the penalty or interest is under appeal.

13 2. Notwithstanding any provision of law to the
 14 contrary, the director shall refund to a taxpayer the amount
 15 of sales and use tax assessments paid by such taxpayer when
 16 it is determined by the administrative hearing commission or
 17 a court of law that the negligence of or incorrect
 18 information provided by an employee of the department
 19 resulted in the taxpayer failing to collect and remit sales
 20 and use tax assessments that were required to be collected
 21 and for which the department subsequently audited the
 22 taxpayer. A taxpayer shall file a claim for refund no later
 23 than April 15, 2023, to receive a refund pursuant to this
 24 subsection."; and

25 Further amend the title and enacting clause accordingly.