SENATE AMENDMENT NO. ___

Offered by _____ **Of** _____

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

by inserting after all of said line the following:

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

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

Further amend the title and enacting clause accordingly.