

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1470
103RD GENERAL ASSEMBLY

6122H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 2.040, 2.050, 2.060, 3.010, 3.110, 3.125, 3.140, 3.142, 23.010, 23.020, 23.040, 23.050, 23.060, 23.070, 23.080, 23.090, 23.140, 23.150, 23.160, 23.170, 23.195, 23.262, and 32.057, RSMo, and to enact in lieu thereof twenty new sections relating to the duties and functions of the joint committee on legislative research.

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

Section A. Sections 2.040, 2.050, 2.060, 3.010, 3.110, 3.125, 3.140, 3.142, 23.010, 23.020, 23.040, 23.050, 23.060, 23.070, 23.080, 23.090, 23.140, 23.150, 23.160, 23.170, 23.195, 23.262, and 32.057, RSMo, are repealed and twenty new sections enacted in lieu thereof, to be known as sections 2.040, 2.050, 2.060, 3.010, 3.110, 3.125, 3.140, 3.142, 23.010, 23.020, 23.040, 23.050, 23.060, 23.070, 23.080, 23.090, 23.140, 23.150, 23.195, and 32.057, to read as follows:

2.040. The joint committee on legislative research shall provide copies of, **or make available in a web-based electronic format, or both,** all laws, measures and resolutions duly enacted by the general assembly and all amendments to the constitution and all measures approved by the people since the last publication of the session laws pursuant to section 2.030, giving the date of the approval or adoption thereof. The joint committee on legislative research shall headnote, collate, index the laws, resolutions and constitutional amendments, and compare the proof sheets of the printed copies with the original rolls. The revisor of statutes shall insert therein an attestation under the revisor's hand that the revisor has compared the laws, resolutions, constitutional amendments and measures therein contained with the original rolls and copies in the office of the secretary of state and that the same are true copies of such laws, measures, resolutions and constitutional amendments as the same appear in the original rolls in the office of the secretary of state. The joint committee on

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

13 legislative research shall cause the completed laws, resolutions and constitutional
 14 amendments to be printed and bound, **or produced in a web-based electronic format, or**
 15 **both.**

2.050. The complete printed copies of laws, resolutions, constitutional amendments
 2 and measures when printed and bound shall be delivered to the revisor of statutes who shall
 3 distribute ~~[one copy without cost to each member of the general assembly and one copy each,~~
 4 ~~without cost, to every county circuit clerk, circuit judge, associate circuit judge, prosecuting~~
 5 ~~attorney, and sheriff. One copy each, without cost, shall be delivered to other officers,~~
 6 ~~institutions and agencies who are entitled to copies of the Revised Statutes of Missouri under~~
 7 ~~section 3.130, if requested.]~~ **such copies in accordance with section 3.130.**

2.060. The revisor of statutes may sell copies of the laws and resolutions~~[, not~~
 2 ~~required by this chapter to be distributed without charge,]~~ at actual cost of printing and
 3 binding, as determined by the joint committee on legislative research, plus the cost of
 4 delivery, and the money received therefor shall be ~~[paid to the director of revenue and]~~
 5 deposited in the state treasury to the credit of the statutory revision fund.

3.010. ~~[Only upon the adoption of a concurrent resolution by the general assembly]~~
 2 **In accordance with Article III, Section 34 of the Constitution of Missouri,** the revised
 3 statutes of Missouri shall be printed, published and distributed in as many volumes as the
 4 committee on legislative research (herein called "the committee") shall determine, and such
 5 publication shall be under the direction and supervision of the committee. **If an**
 6 **appropriation is to be provided for a general republication of the revised statutes, the**
 7 **general assembly shall adopt a concurrent resolution for such general republication.**
 8 The ~~[annotations or]~~ **supplements to the revised statutes of Missouri** may be printed
 9 separately and without a concurrent resolution being adopted by the general assembly. The
 10 cost of printing, binding and delivery of such ~~[publication]~~ **publications** shall be paid from
 11 funds appropriated from the general revenue for that purpose **or, if no appropriation is**
 12 **provided for that purpose, from the statutory revision fund under section 3.142.**

3.110. The printing and publication of the revised statutes of Missouri, annotations
 2 thereto and supplements or pocket parts and the paper used therefor, ~~[shall]~~ **may** be obtained
 3 through the state director of the division of purchasing, as otherwise provided by law.

3.125. 1. The committee may publish annual or biennial cumulative or
 2 noncumulative supplements or pocket parts to the revised statutes of Missouri in lieu of
 3 complete editions thereof except at such times as complete editions are published. Any
 4 supplement or edition of pocket parts is subject in all respects to the provisions of this law
 5 relating to the publication of an edition of the revised statutes and the committee has the same
 6 powers and duties with respect to the publication thereof. When funds for the printing thereof
 7 are duly appropriated by the general assembly **or moneys in the statutory revision fund**

8 **under section 3.142 are available**, the committee shall cause to be classified, arranged,
9 numbered and printed in either an edition of the revised statutes or in supplements or pocket
10 parts thereto, in accordance with this chapter, all laws of a general nature adopted at any
11 session of the general assembly.

12 2. The committee shall report to the general assembly whenever called upon, and
13 shall prepare and submit to the general assembly such consolidation, revision and other
14 matters relating to the statutes as can be completed from time to time.

3.140. The committee on legislative research may, through the revisor of statutes, sell
2 copies of the revised statutes of Missouri, and any supplement or edition of pocket parts
3 thereto, in print and/or in a web-based electronic format at a price to be determined by the
4 committee, taking into account the cost of printing and binding, producing the statutes and
5 maintaining the website, including the cost of delivery, and the money received therefor shall
6 be paid to the director of revenue and deposited in the state treasury to the credit of the
7 ~~[general revenue fund]~~ **statutory revision fund as required under section 3.142.**

3.142. 1. There is hereby established in the state treasury a revolving fund known as
2 the "Statutory Revision Fund", and which shall receive funds paid to the revisor of statutes for
3 sales of the revised statutes of Missouri or any supplement thereto, whether in printed,
4 electronic, magnetic, or other form and funds received for any other service for which there is
5 a fee charged by the committee on legislative research. The committee on legislative research
6 shall determine the form and any fees or charges for the statutes or services. The state
7 treasurer shall be custodian of the fund and shall make disbursements from the fund for **the**
8 **costs associated with general republication of the revised statutes of Missouri and its**
9 **annual supplements if no specific appropriation is provided by the general assembly,**
10 **and** enhancing or producing the electronic form of the revised statutes in a computer readable
11 form, enhancing the electronic processing of computerized legislative drafting and such other
12 purposes authorized by the joint committee on legislative research upon appropriation by the
13 general assembly. Moneys in the fund may also be used at the direction of the committee on
14 legislative research to provide the revised statutes of Missouri and any supplement thereto to
15 public libraries of this state in a computer readable format for use by patrons of the libraries.

16 2. Any unexpended balance in the fund at the end of any biennium not to exceed
17 twice the cost of providing the ~~[annual supplement to]~~ **general republication** of the revised
18 statutes of Missouri is exempt from the provisions of section 33.080 relating to transfer of
19 unexpended balances to the ordinary revenue fund.

23.010. A permanent joint committee of the general assembly known as the
2 "Committee on Legislative Research", to be comprised of the chairman of the senate
3 appropriations committee ~~[and nine other members of the senate and]~~, **the president pro**
4 **tempore of the senate, two members from the majority party of the senate, the senate**

5 **minority floor leader, and one member from the minority party of the senate, the**
 6 chairman of the house budget committee [~~and nine other members of the house of~~
 7 ~~representatives~~], **the speaker of the house of representatives, two members of the**
 8 **majority party of the house of representatives, the minority floor leader of the house of**
 9 **representatives, and one member from the minority party of the house of**
 10 **representatives,** is established and its offices are in the capitol building, Jefferson City,
 11 Missouri. The senate **majority** members of the committee shall be appointed by the president
 12 pro ~~tem~~ **tempore** of the senate [~~and~~], **the senate minority member shall be appointed by**
 13 **the senate minority floor leader,** the house **majority** members shall be appointed by the
 14 speaker of the house [~~and~~], **and the house minority members shall be appointed by the**
 15 **house minority floor leader.** Appointment of each member shall continue during his term of
 16 office as a member of the general assembly, or until a successor is appointed to fill the place
 17 of any committee member whose term of office has expired. [~~No major party shall be~~
 18 ~~represented by more than six members from the house nor more than six from the senate on~~
 19 ~~the committee. The general assembly, by a majority vote of the elected members, may~~
 20 ~~discharge any or all of the members of the committee at any time and select their successors.]~~

23.020. The committee shall perform the following services for the members of the
 2 general assembly:
 3 (1) Provide a research and reference service on legislative problems;
 4 (2) Upon written request, make investigation into legislative and governmental
 5 institutions of this state or other states to aid the general assembly;
 6 (3) Upon written request, assist and cooperate with any interim legislative committee
 7 or commission created by the general assembly;
 8 (4) Upon [~~written~~] request **of the joint committee,** draft or aid in drafting **revision**
 9 **bills under section 23.045, and any resolutions**[~~, memorials~~] **and amendments directly**
 10 **related to any revision bill or the duties and functions of the joint committee on**
 11 **legislative research,** and render any other service in connection therewith for any member of
 12 the general assembly.

23.040. From the time the general assembly of the state convenes until it is adjourned
 2 finally, the committee on legislative research, through its representatives, shall give
 3 consideration to and service concerning any bill before the general assembly requested by any
 4 member of the senate or the house of representatives or any committee of the general
 5 assembly having the bills before it for consideration. This service shall continue after
 6 adjournment and during any recess or vacation. [~~Employees of the committee shall not~~
 7 ~~oppose or urge legislation but, upon request, shall assist members of the general assembly as~~
 8 ~~to bills, resolutions and measures, draft them in proper form and furnish to members any~~

9 ~~available information upon matters which fall within the scope of the duties of the~~
10 ~~committee.]~~

23.050. 1. The committee ~~[may]~~ **shall** obtain information upon the needs,
2 organization, functioning, efficiency and financial status of any department of state
3 government or of any institution or agency which is supported in whole or in part by
4 revenue of the state; collect and assemble information concerning the revenue of the state and
5 the tax resources of the state and upon questions of statewide interest which may reasonably
6 become subjects of legislative action or of legislative consideration; make available such
7 information as is requested by any member or member-elect of the general assembly,
8 **provided that personally identifiable information may be excluded in accordance with**
9 **applicable law.**

10 2. The committee shall compile a report of its activities and a detailed account of its
11 expenditures for submission to the general assembly, which report shall be completed at least
12 thirty days prior to the convening of each regular session of the general assembly. The report
13 shall be ~~[mailed to the post office address of]~~ **delivered to** each member of the present and
14 forthcoming general assembly and a copy of the report shall be submitted to each state
15 elective officer. The report shall include any recommendations for legislative action as well
16 as any recommendations which the committee desires to make concerning the efficient and
17 economical operation of the state government.

23.060. The material, including books and other publications of the research library
2 maintained by the committee, is available to the members of the general assembly. All
3 officers of the state, all departments, commissions and bureaus of the state, and all persons
4 connected therewith, the University of Missouri, the ~~[teachers']~~ **public colleges and**
5 **universities**, and all agencies of the state which are supported in whole or in part by state
6 funds shall give the committee, or its duly authorized representatives, complete access to their
7 records and full information and all reasonable assistance in any matter of research or
8 investigation which, in the judgment of the committee, requires recourse to them or to data
9 within their knowledge or control; but this section does not compel the disclosure of any
10 records or information which is declared to be privileged or confidential by any other law of
11 this state, unless the committee is specifically authorized to procure the information by a
12 concurrent resolution adopted by the general assembly.

23.070. The committee on legislative research shall meet within ~~[ten]~~ **thirty** days
2 after the convening of each general assembly and organize by selecting a ~~[chairman and a~~
3 ~~vice chairman]~~ **chairperson and vice chairperson**, one of whom shall be a member of the
4 senate and one of whom shall be a member of the house of representatives. ~~[Until January of~~
5 ~~1985, the chairman shall be a member of the house. In 1985 the chairman shall be a member~~
6 ~~of the senate. In 1987 the chairman shall be a member of the house. The chairmanship] The~~

7 **chairpersonship and vice chairpersonship** shall alternate between members of the senate
8 and house [~~each~~] every two years [~~after 1987~~]. The director shall serve as secretary to the
9 committee on legislative research. Unless otherwise directed by the committee, [~~he~~] **the**
10 **director** shall keep the records of the committee and be subject to the jurisdiction and order
11 of the committee during the vacation or recess of the general assembly. The regular meeting
12 place of the committee shall be in Jefferson City, Missouri, and after its inception and
13 organization it shall regularly meet at least [~~once every three months~~] **twice a year**. A
14 majority of the members of the committee shall constitute a quorum and a majority of a
15 quorum may act for the entire committee. Special meetings of the committee may be called at
16 such time and place within the state as the [~~chairman~~] **chairperson** thereof designates.

23.080. 1. The committee may regularly employ and fix the compensation of a
2 director of research who is competent to assume administration of the necessary activities of
3 the committee under the direction of the committee. The committee may also employ other
4 attorneys, research assistants, clerks and other persons as it deems necessary within the limits
5 of the appropriation made therefor to carry out the provisions of this chapter or to provide
6 assistance for the members and committees of the general assembly. Except for those
7 employees assigned to the oversight division, all employees of the committee shall be under
8 the supervision of the director of research, and he **or she** shall, as directed by the committee,
9 assign and supervise all work projects of those employees and keep all necessary personnel
10 records for those employees and others of the committee if so directed. All employees of the
11 oversight division shall be under the supervision of the director of the oversight division[~~, and~~
12 ~~he shall, as directed by the subcommittee, assign and supervise all work projects of the~~
13 ~~employees of that division~~].

14 2. The committee may provide necessary legal reports and other publications to be
15 kept in the library of the committee and pay for same out of any appropriations made to the
16 committee. The secretary of state and the revisor of statutes shall furnish the librarian,
17 without charge, the number of Missouri statutes and session laws as is desired by the
18 committee to enable it to exchange the statutes and session laws for those of other states.

23.090. The committee on legislative research has charge and control of the
2 legislative library and all other space within the capitol assigned to it, **including the**
3 **oversight division**.

23.140. 1. Legislation, with the exception of appropriation bills, introduced into
2 either house of the general assembly shall, before being acted upon, be submitted to the
3 oversight division of the committee on legislative research for the preparation of a fiscal note.
4 The staff of the oversight division shall prepare a fiscal note, examining the items contained
5 in subsection 2 and such additional items as may be provided either by joint rule of the house
6 and senate or by resolution adopted by the committee or the oversight subcommittee.

7 2. The fiscal note shall state:

8 (1) The cost of the proposed legislation to the state for the next two fiscal years;

9 (2) Whether or not the proposed legislation will establish a program or agency that
10 will duplicate an existing program or agency;

11 (3) Whether or not there is a federal mandate for the program or agency;

12 (4) Whether or not the proposed program or agency will have significant direct fiscal
13 impact upon any political subdivision of the state;

14 (5) Whether or not any new physical facilities will be required; and

15 (6) Whether or not the proposed legislation will have an economic impact on small
16 businesses. For the purpose of this subdivision "small business" means a corporation,
17 partnership, sole proprietorship or other business entity, including its affiliates, that:

18 (a) Is independently owned and operated; and

19 (b) Employs fifty or fewer full-time employees.

20 3. The fiscal note for a bill shall accompany the bill throughout its course of passage.

21 No member of the general assembly, lobbyist or persons other than oversight division staff
22 members shall participate in the preparation of any fiscal note unless the communication is in
23 writing, with a duplicate to be filed with the fiscal note or unless requested for information by
24 the fiscal analyst preparing the note. Violations of this provision shall be reported to the
25 chairman of the legislative research committee and subject the fiscal note and proposed bill to
26 subcommittee review. Once a fiscal note has been signed and approved by the director of the
27 oversight division, the note shall not be changed or revised without prior approval of the
28 chairman of the legislative research committee, except to reflect changes made in the bill it
29 accompanies, or to correct patent typographical, clerical or drafting errors that do not involve
30 changes of substance, nor shall substitution be made therefor. Appeals to revise, change or to
31 substitute a fiscal note shall be made in writing by a member of the general assembly to the
32 chairman of the legislative research committee and a hearing before the committee or
33 subcommittee shall be granted as soon as possible. Any member of the general assembly,
34 upon presentation of new or additional material, may, within three legislative days after the
35 hearing on the request to revise, change or substitute a fiscal note, request one rehearing
36 before the full committee to further consider the requested change. The subcommittee, if
37 satisfied that new or additional material has been presented, may recommend such rehearing
38 to the full committee, and the rehearing shall be held as soon as possible thereafter.

39 4. The director of the division, hereinafter provided for, or the director's designees,
40 shall seek information and advice from the affected department, division or agency of state
41 government and shall call upon the research staffs of the house of representatives and of the
42 senate, and upon the staffs of the house and senate appropriations committees for assistance in
43 carrying out fiscal notes and evaluations of programs selected by the committee, during the

44 interim, and each staff shall supply such information or advice as it deems appropriate in
45 response to the inquiry. The state auditor shall, upon request **of the director or his or her**
46 **designee**, cooperate and provide assistance in the conduct of audits, **fiscal notes**, and the
47 preparation of reports made in connection therewith.

48 **5. The staff of the oversight division shall prepare a post-implementation fiscal**
49 **note for any legislation that has been enacted and fully implemented for two years. All**
50 **requirements and obligations with respect to the preparation of fiscal notes elsewhere in**
51 **law shall apply to post-implementation fiscal notes. The express purpose of a post-**
52 **implementation fiscal note shall be to compare the estimate of the fiscal note relating to**
53 **the final enacted version of the legislation to the actual experience after the legislation**
54 **was implemented. To the extent reporting must be implemented at the time of**
55 **enactment of the legislation by any department, division, or agency of state government**
56 **in order to comply with the requirements of the eventual post-implementation fiscal**
57 **note, such reporting shall occur at the time of enactment.**

23.150. 1. The committee on legislative research shall organize an oversight division
2 to prepare fiscal notes and to conduct program evaluations [~~of state agencies~~], including
3 program evaluations involving budget transparency and accountability. [~~The committee may~~
4 ~~form a subcommittee of not less than six members to provide direct supervision of the~~
5 ~~personnel and practices of the division. The subcommittee shall consist of one-half of the~~
6 ~~members appointed by the chair from the house which he or she represents and one-half of the~~
7 ~~members appointed by the vice chair from the house which he or she represents.]~~

8 2. Within the limits of the appropriations made for this division, the committee [~~shall~~]
9 **may regularly employ [a] and fix the compensation of the** director of the oversight division
10 and other personnel as it deems necessary. The director shall be qualified by training and
11 experience to conduct such evaluations, and he or she shall be directly responsible for those
12 activities. The director of the oversight division, with the consent of the joint committee, may
13 employ personnel necessary to carry out the duties prescribed in this chapter. Persons
14 employed to work in the oversight division shall be professional persons possessing a wide
15 knowledge and demonstrated expertise in governmental programming and financial planning,
16 in conducting program review evaluations and analytic studies, and of federal, state, and local
17 government budgetary processes, laws and regulations of the state of Missouri.

23.195. 1. The oversight division of the committee on legislative research shall
2 maintain a register of all state bonds or other evidences of indebtedness of all state agencies
3 and of entities of the state given authority by law to incur indebtedness, whether or not the
4 indebtedness is a liability of the state, including lease purchase agreements of at least ten
5 thousand dollars for personal property which have been issued or entered into by the state of
6 Missouri or by any state agency, authority or institution. Indebtedness compiled in the

7 register shall include but not be limited to that incurred by the third state building fund, the
8 higher education loan authority, the agriculture and small business revenue authority, the
9 health and education facilities authority, the Missouri economic development commission, the
10 ~~[environment]~~ **environmental and energy resources** improvement authority, the state-
11 supported educational institutions of higher learning, the bi-state development authority, the
12 several interstate bridge authorities, and any metro transportation districts. The register shall
13 contain all the details concerning the issuance and retirement of such bonds or other evidence
14 of indebtedness, including, but not limited to, the date of issuance and maturity, the name of
15 the issuing state agency, terms and costs of any lease purchase agreement if applicable, the
16 rate of interest, the manner of redemption, the purpose for which issued, and, if retired, the
17 date and manner of retirement.

18 2. The oversight division shall report on the total bonded and other indebtedness
19 including lease purchase agreements of this state and its various agencies, entities, and
20 institutions to the individual members of the general assembly on or before January fifteenth
21 of each year. Copies of the report shall also be delivered to the governor, state auditor, state
22 treasurer, and the state librarian. Copies shall be made available to other interested parties.
23 Such report shall contain sufficient data and information to enable the members of the general
24 assembly to determine the amount of indebtedness outstanding for each purpose for which
25 bonded and other indebtedness has been incurred and the total amount of money which will
26 be necessary to fully repay all principal and interest due on such bonded or other indebtedness
27 or to fulfill the terms of any lease purchase agreement; including, but not limited to, a
28 summary of all pertinent information contained in the register required by subsection 1 of this
29 section.

30 3. Inclusion of any indebtedness in this register shall not be construed that the
31 indebtedness is, or is not, state indebtedness.

32 4. The state auditor and each state agency and entity shall cooperate fully with the
33 oversight division in collecting information for this register, and shall provide information as
34 requested for inclusion therein.

32.057. 1. Except as otherwise specifically provided by law, it shall be unlawful for
2 the director of revenue, any officer, employee, agent or deputy or former director, officer,
3 employee, agent or deputy of the department of revenue, any person engaged or retained by
4 the department of revenue on an independent contract basis, any person to whom authorized
5 or unauthorized disclosure is made by the department of revenue, or any person who lawfully
6 or unlawfully inspects any report or return filed with the department of revenue or to whom a
7 copy, an abstract or a portion of any report or return is furnished by the department of revenue
8 to make known in any manner, to permit the inspection or use of or to divulge to anyone any
9 information relative to any such report or return, any information obtained by an investigation

10 conducted by the department in the discharge of official duty, or any information received by
11 the director in cooperation with the United States or other states in the enforcement of the
12 revenue laws of this state. Such confidential information is limited to information received
13 by the department in connection with the administration of the tax laws of this state.

14 2. Nothing in this section shall be construed to prohibit:

15 (1) The disclosure of information, returns, reports, or facts shown thereby, as
16 described in subsection 1 of this section, by any officer, clerk or other employee of the
17 department of revenue charged with the custody of such information:

18 (a) To a taxpayer or the taxpayer's duly authorized representative under regulations
19 which the director of revenue may prescribe;

20 (b) In any action or proceeding, civil, criminal or mixed, brought to enforce the
21 revenue laws of this state;

22 (c) To the state auditor or the auditor's duly authorized employees as required by
23 subsection 4 of this section;

24 (d) To any city officer designated by ordinance of a city within this state to collect a
25 city earnings tax, upon written request of such officer, which request states that the request is
26 made for the purpose of determining or enforcing compliance with such city earnings tax
27 ordinance and provided that such information disclosed shall be limited to that sufficient to
28 identify the taxpayer, and further provided that in no event shall any information be disclosed
29 that will result in the department of revenue being denied such information by the United
30 States or any other state. The city officer requesting the identity of taxpayers filing state
31 returns but not paying city earnings tax shall furnish to the director of revenue a list of
32 taxpayers paying such earnings tax, and the director shall compare the list submitted with the
33 director's records and return to such city official the name and address of any taxpayer who is
34 a resident of such city who has filed a state tax return but who does not appear on the list
35 furnished by such city. The director of revenue may set a fee to reimburse the department for
36 the costs reasonably incurred in providing this information;

37 (e) To any employee of any county or other political subdivision imposing a sales tax
38 which is administered by the state department of revenue whose office is authorized by the
39 governing body of the county or other political subdivision to receive any and all records of
40 the state director of revenue pertaining to the administration, collection and enforcement of its
41 sales tax. The request for sales tax records and reports shall include a description of the type
42 of report requested, the media form including electronic transfer, computer tape or disk, or
43 printed form, and the frequency desired. The request shall be made by annual written
44 application and shall be filed with the director of revenue. The director of revenue may set a
45 fee to reimburse the department for the costs reasonably incurred in providing this
46 information. Such city or county or any employee thereof shall be subject to the same

47 standards for confidentiality as required for the department of revenue in using the
48 information contained in the reports;

49 (f) To the director of the department of economic development or the director's duly
50 authorized employees in discharging the director's official duties to certify taxpayers
51 eligibility to claim state tax credits as prescribed by statutes;

52 (g) To any employee of any political subdivision, such records of the director of
53 revenue pertaining to the administration, collection and enforcement of the tax imposed in
54 chapter 149 as are necessary for ensuring compliance with any cigarette or tobacco tax
55 imposed by such political subdivision. The request for such records shall be made in writing
56 to the director of revenue, and shall include a description of the type of information requested
57 and the desired frequency. The director of revenue may charge a fee to reimburse the
58 department for costs reasonably incurred in providing such information;

59 **(h) To the director of oversight of the joint committee on legislative research or**
60 **the director's duly authorized employees as required under subsection 5 of this section;**

61 (2) The publication by the director of revenue or of the state auditor in the audit
62 reports relating to the department of revenue of:

63 (a) Statistics, statements or explanations so classified as to prevent the identification
64 of any taxpayer or of any particular reports or returns and the items thereof;

65 (b) The names and addresses without any additional information of persons who filed
66 returns and of persons whose tax refund checks have been returned undelivered by the United
67 States Post Office;

68 (3) The director of revenue from permitting the Secretary of the Treasury of the
69 United States or the Secretary's delegates, the proper officer of any state of the United States
70 imposing a tax equivalent to any of the taxes administered by the department of revenue of
71 the state of Missouri or the appropriate representative of the multistate tax commission to
72 inspect any return or report required by the respective tax provision of this state, or may
73 furnish to such officer an abstract of the return or report or supply the officer with information
74 contained in the return or disclosed by the report of any authorized investigation. Such
75 permission, however, shall be granted on condition that the corresponding revenue statute of
76 the United States or of such other state, as the case may be, grants substantially similar
77 privileges to the director of revenue and on further condition that such corresponding statute
78 gives confidential status to the material with which it is concerned;

79 (4) The disclosure of information, returns, reports, or facts shown thereby, by any
80 person on behalf of the director of revenue, in any action or proceeding to which the director
81 is a party or on behalf of any party to any action or proceeding pursuant to the revenue laws of
82 this state when such information is directly involved in the action or proceeding, in either of

83 which events the court may require the production of, and may admit in evidence, so much of
84 such information as is pertinent to the action or proceeding and no more;

85 (5) The disclosure of information, returns, reports, or facts shown thereby, by any
86 person to a state or federal prosecuting official, including, but not limited to, the state and
87 federal attorneys general, or the official's designees involved in any criminal, quasi-criminal,
88 or civil investigation, action or proceeding pursuant to the laws of this state or of the United
89 States when such information is pertinent to an investigation, action or proceeding involving
90 the administration of the revenue laws or duties of public office or employment connected
91 therewith;

92 (6) Any school district from obtaining the aggregate amount of the financial
93 institution tax paid pursuant to chapter 148 by financial institutions located partially or
94 exclusively within the school district's boundaries, provided that the school district request
95 such disclosure in writing to the department of revenue;

96 (7) The disclosure of records which identify all companies licensed by this state
97 pursuant to the provisions of subsections 1 and 2 of section 149.035. The director of revenue
98 may charge a fee to reimburse the department for the costs reasonably incurred in providing
99 such records;

100 (8) The disclosure to the commissioner of administration pursuant to section 34.040
101 of a list of vendors and their affiliates who meet the conditions of section 144.635, but refuse
102 to collect the use tax levied pursuant to chapter 144 on their sales delivered to this state;

103 (9) The disclosure to the public of any information, or facts shown thereby regarding
104 the claiming of a state tax credit by a member of the Missouri general assembly or any
105 statewide elected public official.

106 3. Any person violating any provision of subsection 1 or 2 of this section shall, upon
107 conviction, be guilty of a class E felony.

108 4. The state auditor or the auditor's duly authorized employees who have taken the
109 oath of confidentiality required by section 29.070 shall have the right to inspect any report or
110 return filed with the department of revenue if such inspection is related to and for the purpose
111 of auditing the department of revenue; except that, the state auditor or the auditor's duly
112 authorized employees shall have no greater right of access to, use and publication of
113 information, audit and related activities with respect to income tax information obtained by
114 the department of revenue pursuant to chapter 143 or federal statute than specifically exists
115 pursuant to the laws of the United States and of the income tax laws of the state of Missouri.

116 **5. The director of the oversight division of the committee on legislative research,**
117 **hereafter referred to as "director", or the director's duly authorized employees who**
118 **have taken an oath of confidentiality in accordance with section 23.156 shall have the**
119 **right to inspect any report or return filed with the department of revenue if such**

120 inspection is related to and for the purpose of preparing fiscal notes, including post-
 121 implementation fiscal notes; except that the director or the director's duly authorized
 122 employees shall have no greater right of access to, use, and publication of information,
 123 audit, and related activities with respect to income tax information obtained by the
 124 department of revenue pursuant to chapter 143 or federal statute than specifically exists
 125 pursuant to the laws of the United States and of the income tax laws of the state of
 126 Missouri. The department of revenue shall make all reports or returns available to the
 127 director or to the director's duly authorized employees.

2 ~~[23.160. 1. As used in this chapter, the term "program evaluation"~~
 3 ~~means a study which determines and evaluates program performance~~
 4 ~~according to program objectives, responsibilities, and duties as set forth by~~
 5 ~~statute or regulation. Program evaluations, in accordance with generally~~
 6 ~~accepted program evaluation standards, shall determine:~~

7 ~~(1) Whether the program is being performed and administered as~~
 8 ~~authorized or required by law, and whether this action conforms with statutory~~
 9 ~~intent;~~

10 ~~(2) Whether the objectives and intended benefits are being achieved,~~
 11 ~~and whether the absence of such achievements suggest the need for correction~~
 12 ~~or additional legislation;~~

13 ~~(3) Benefits derived from any program in relation to the expenditures~~
 14 ~~made therefor; and~~

15 ~~(4) Whether the program duplicates, overlaps, or conflicts with any~~
 16 ~~other state program.~~

17 ~~2. As used in this chapter, the term "resources" includes appropriated~~
 18 ~~funds, federal funds, grants, and personnel, and also includes equipment and~~
 19 ~~space, whether assigned, owned or leased.~~

20 ~~3. As used in this chapter, the term "agency" includes each department~~
 21 ~~and office within the executive branch of government and each identifiable~~
 22 ~~unit thereof, including institutions of higher learning, and each identifiable unit~~
~~of the legislative and judicial branches of government.]~~

2 ~~[23.170. 1. The oversight division of the committee on legislative~~
 3 ~~research shall, pursuant to a duly adopted concurrent resolution of the general~~
 4 ~~assembly, or pursuant to a resolution adopted by the committee on legislative~~
 5 ~~research, conduct program evaluations of agencies as directed by any such~~
 6 ~~resolution.~~

7 ~~2. The staff of any agency subject to a program evaluation shall fully~~
 8 ~~cooperate with the staff of the oversight division and shall provide all~~
 9 ~~necessary information and assistance for such an evaluation. All records of an~~
 10 ~~agency, unless otherwise expressly declared by law to be confidential, may be~~
 11 ~~inspected by the oversight division staff while conducting the evaluation, and~~
 12 ~~the agency subject to the evaluation shall afford the oversight division staff~~
~~with ample opportunity to observe agency operations.~~

13 3. ~~All evaluations shall be completed within one year unless an~~
14 ~~extension is authorized by the committee, but progress reports shall be made to~~
15 ~~the committee at least quarterly.~~

16 4. ~~Any member of the general assembly and any committee of either~~
17 ~~house of the general assembly may submit requests for program evaluations to~~
18 ~~the committee on legislative research, and any agency may request an~~
19 ~~evaluation of its operations. The director of the division shall present program~~
20 ~~evaluations completed during the previous legislative interim period to~~
21 ~~appropriate committees of each chamber during early hearings of those~~
22 ~~committees at the next regular session.]~~

2 ~~[23.262. 1. Between September first and December first of the~~
3 ~~calendar year prior to the year in which a program subject to sections 23.250 to~~
4 ~~23.298 is scheduled to sunset, the committee shall conduct public hearings~~
5 ~~concerning but not limited to the application to the program of the criteria~~
6 ~~provided in section 23.268.~~

7 ~~2. The committee may hold the public hearings prior to September~~
8 ~~first if the evaluation of the program required in subdivision (3) of subsection~~
~~1 of section 23.259 is complete and available to the public.]~~

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