

# SENATE BILL NO. 1377

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

5722S.011

KRISTINA MARTIN, Secretary

## AN ACT

To repeal section 143.621, RSMo, and to enact in lieu thereof one new section relating to erroneous tax deficiencies.

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

Section A. Section 143.621, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 143.621,  
3 to read as follows:

143.621. 1. Sixty days after the date on which it was  
2 mailed (one hundred fifty days if the taxpayer is outside  
3 the United States), a notice of deficiency shall constitute  
4 a final assessment of the amount of tax specified together  
5 with interest, additions to tax, and penalties except only  
6 for such amounts as to which the taxpayer has filed a  
7 protest with the director of revenue.

8 2. Notwithstanding the provisions of subsection 1 of  
9 this section to the contrary, a taxpayer that has paid a  
10 deficiency and any interest, additions to tax, or penalties  
11 attributable to such deficiency that is subsequently found  
12 to be erroneous, regardless of whether such taxpayer has  
13 timely filed a protest with the director of revenue, shall  
14 be entitled to a refund in the amount of the deficiency and  
15 any interest, additions to tax, or penalties attributable to  
16 such deficiency that were paid by the taxpayer. Such refund  
17 shall be paid as provided in sections 143.781 to 143.841.

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