

SENATE BILL NO. 1419

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

6025S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 143.611, RSMo, and to enact in lieu thereof one new section relating to the mailing of certain tax information.

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

Section A. Section 143.611, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 143.611,
3 to read as follows:

143.611. 1. As soon as practical after the return is
2 filed, the director of revenue shall examine it to determine
3 the correct amount of tax. If the director of revenue finds
4 that the amount of tax shown on the return is less than the
5 correct amount, he shall notify the taxpayer of the amount
6 of the deficiency proposed to be assessed. If the director
7 of revenue finds that the tax paid is more than the correct
8 amount, he shall credit the overpayment against any taxes
9 due under sections 143.011 to 143.996 from the taxpayer and
10 refund the difference. No deficiency shall be proposed and
11 no refund shall be made pursuant to this or any section of
12 sections 143.011 to 143.996 unless the amount exceeds one
13 dollar.

14 2. If the taxpayer fails to file an income tax return,
15 the director of revenue shall estimate the taxpayer's
16 taxable income and the tax thereon from any available

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 information and notify the taxpayer of the amount proposed
18 to be assessed as in the case of a deficiency.

19 3. The notice required by subsections 1 and 2 of this
20 section, hereafter referred to as a notice of deficiency,
21 shall set forth the reason for the proposed assessment. The
22 notice of deficiency shall be mailed by [certified or
23 registered] **regular first class** mail to the taxpayer at his
24 last known address, **or delivered electronically at the**
25 **taxpayer's request.** In the case of a combined return, the
26 notice of deficiency may be a single combined notice except
27 that if the director of revenue is notified by either spouse
28 that separate residences have been established he shall mail
29 notices to each spouse. If the taxpayer is deceased, is
30 under a legal disability, or, in the case of a corporation,
31 has terminated its existence, a notice of deficiency may be
32 mailed to his last known address unless the director of
33 revenue has received notice of the existence and address of
34 a person to receive notices with respect to such taxpayer.

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