

# SENATE BILL NO. 931

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

5580S.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Section A. Section 143.611, RSMo, is repealed and one new  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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