

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend Senate Bill No. 994, Page 2, Section 143.512, Line 11,

2 by inserting after all of said line the following:

3 "143.971. 1. (1) The director of revenue may
4 prescribe the form and contents of any return or other
5 document required to be filed under the provisions of
6 sections 143.011 to 143.996.

7 (2) Notwithstanding any provision of law to the
8 contrary, the form of return required by this chapter for
9 any tax year beginning on or after January 1, 2026, shall
10 indicate the name of the public school district in which the
11 taxpayer resides.

12 2. The director of revenue for the purpose of
13 ascertaining the correctness of any return, or for the
14 purpose of making an estimate of taxable income of any
15 person, shall have power to examine or to cause to have
16 examined, by any agent or representative designated by him
17 for that purpose, any books, papers, records, or memoranda
18 bearing upon the matters required to be included in the
19 return, and may require the attendance of the person
20 rendering the return or any officer or employee of such
21 person, or the attendance of any other person having
22 knowledge in the premises, and may take testimony and
23 require proof material for his information, with power to
24 administer oaths to such person or persons.

25 3. Reports and returns required to be filed under
26 sections 143.011 to 143.996 shall be preserved for four
27 years and thereafter until the director of revenue orders
28 them to be destroyed."; and

29 Further amend the title and enacting clause accordingly.