

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

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

21 Further amend the title and enacting clause accordingly.