

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 600

AN ACT

To repeal sections 32.057, 67.990, 71.620, 143.124, 143.181, 143.225, 143.782, 144.025, 144.081, 144.250, 191.831, 196.365, 196.367, 196.370, 196.375, 196.380, 196.385, 196.390, 196.395, 196.400, 196.405, 196.415, 196.420, 196.425, 196.430, 196.435, 196.436, 196.440, 196.445, 208.565, 301.190, 302.304, 302.540, 306.016, 338.501, 338.515, 338.520, 338.525, 338.545, 338.550, 577.041, 577.049, and 577.520, RSMo, and to enact in lieu thereof thirty-four new sections relating to tax and fee revenue, with penalty provisions and an emergency clause.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

1 Section A. Sections 32.057, 67.990, 71.620, 143.124,
2 143.181, 143.225, 143.782, 144.025, 144.081, 144.250, 191.831,
3 196.365, 196.367, 196.370, 196.375, 196.380, 196.385, 196.390,
4 196.395, 196.400, 196.405, 196.415, 196.420, 196.425, 196.430,
5 196.435, 196.436, 196.440, 196.445, 208.565, 301.190, 302.304,
6 302.540, 306.016, 338.501, 338.515, 338.520, 338.525, 338.545,
7 338.550, 577.041, 577.049, and 577.520, RSMo, are repealed and
8 thirty-four new sections enacted in lieu thereof, to be known as
9 sections 32.057, 67.990, 67.2030, 71.620, 136.325, 143.124,
10 143.181, 143.225, 143.782, 143.1020, 144.025, 144.081, 144.250,

1 191.831, 208.565, 301.190, 301.196, 301.197, 302.304, 302.540,
2 306.016, 313.826, 338.515, 338.520, 338.550, 484.053, 488.5025,
3 488.5028, 488.5030, 577.041, 577.049, 577.520, 1, and 2, to read
4 as follows:

5 32.057. 1. Except as otherwise specifically provided by
6 law, it shall be unlawful for the director of revenue, any
7 officer, employee, agent or deputy or former director, officer,
8 employee, agent or deputy of the department of revenue, any
9 person engaged or retained by the department of revenue on an
10 independent contract basis, any person to whom authorized or
11 unauthorized disclosure is made by the department of revenue, or
12 any person who lawfully or unlawfully inspects any report or
13 return filed with the department of revenue or to whom a copy, an
14 abstract or a portion of any report or return is furnished by the
15 department of revenue to make known in any manner, to permit the
16 inspection or use of or to divulge to anyone any information
17 relative to any such report or return, any information obtained
18 by an investigation conducted by the department in the discharge
19 of official duty, or any information received by the director in
20 cooperation with the United States or other states in the
21 enforcement of the revenue laws of this state. Such confidential
22 information is limited to information received by the department
23 in connection with the administration of the tax laws of this
24 state.

25 2. Nothing in this section shall be construed to prohibit:

26 (1) The disclosure of information, returns, reports, or
27 facts shown thereby, as described in subsection 1 of this
28 section, by any officer, clerk or other employee of the

1 department of revenue charged with the custody of such
2 information:

3 (a) To a taxpayer or the taxpayer's duly authorized
4 representative under regulations which the director of revenue
5 may prescribe;

6 (b) In any action or proceeding, civil, criminal or mixed,
7 brought to enforce the revenue laws of this state;

8 (c) To the state auditor or the auditor's duly authorized
9 employees as required by subsection 4 of this section;

10 (d) To any city officer designated by ordinance of a city
11 within this state to collect a city earnings tax, upon written
12 request of such officer, which request states that the request is
13 made for the purpose of determining or enforcing compliance with
14 such city earnings tax ordinance and provided that such
15 information disclosed shall be limited to that sufficient to
16 identify the taxpayer, and further provided that in no event
17 shall any information be disclosed that will result in the
18 department of revenue being denied such information by the United
19 States or any other state. The city officer requesting the
20 identity of taxpayers filing state returns but not paying city
21 earnings tax shall furnish to the director of revenue a list of
22 taxpayers paying such earnings tax, and the director shall
23 compare the list submitted with the director's records and return
24 to such city official the name and address of any taxpayer who is
25 a resident of such city who has filed a state tax return but who
26 does not appear on the list furnished by such city. The director
27 of revenue may set a fee to reimburse the department for the
28 costs reasonably incurred in providing this information;

1 (e) To any employee of any county or other political
2 subdivision imposing a sales tax which is administered by the
3 state department of revenue whose office is authorized by the
4 governing body of the county or other political subdivision to
5 receive any and all records of the state director of revenue
6 pertaining to the administration, collection and enforcement of
7 its sales tax. The request for sales tax records and reports
8 shall include a description of the type of report requested, the
9 media form including electronic transfer, computer tape or disk,
10 or printed form, and the frequency desired. The request shall be
11 made by annual written application and shall be filed with the
12 director of revenue. The director of revenue may set a fee to
13 reimburse the department for the costs reasonably incurred in
14 providing this information. Such city or county or any employee
15 thereof shall be subject to the same standards for
16 confidentiality as required for the department of revenue in
17 using the information contained in the reports;

18 (f) To the director of the department of economic
19 development or the director's duly authorized employees in
20 discharging the director's official duties to certify taxpayers
21 eligibility to claim state tax credits as prescribed by statutes;

22 (g) To any employee of any political subdivision, such
23 records of the director of revenue pertaining to the
24 administration, collection and enforcement of the tax imposed in
25 chapter 149, RSMo, as are necessary for ensuring compliance with
26 any cigarette or tobacco tax imposed by such political
27 subdivision. The request for such records shall be made in
28 writing to the director of revenue, and shall include a

1 description of the type of information requested and the desired
2 frequency. The director of revenue may charge a fee to reimburse
3 the department for costs reasonably incurred in providing such
4 information;

5 (2) The publication by the director of revenue or of the
6 state auditor in the audit reports relating to the department of
7 revenue of:

8 (a) Statistics, statements or explanations so classified as
9 to prevent the identification of any taxpayer or of any
10 particular reports or returns and the items thereof;

11 (b) The names and addresses without any additional
12 information of persons who filed returns and of persons whose tax
13 refund checks have been returned undelivered by the United States
14 Post Office;

15 (3) The director of revenue from permitting the Secretary
16 of the Treasury of the United States or the Secretary's
17 delegates, the proper officer of any state of the United States
18 imposing a tax equivalent to any of the taxes administered by the
19 department of revenue of the state of Missouri or the appropriate
20 representative of the multistate tax commission to inspect any
21 return or report required by the respective tax provision of this
22 state, or may furnish to such officer an abstract of the return
23 or report or supply the officer with information contained in the
24 return or disclosed by the report of any authorized
25 investigation. Such permission, however, shall be granted on
26 condition that the corresponding revenue statute of the United
27 States or of such other state, as the case may be, grants
28 substantially similar privileges to the director of revenue and

1 on further condition that such corresponding statute gives
2 confidential status to the material with which it is concerned;

3 (4) The disclosure of information, returns, reports, or
4 facts shown thereby, by any person on behalf of the director of
5 revenue, in any action or proceeding to which the director is a
6 party or on behalf of any party to any action or proceeding
7 pursuant to the revenue laws of this state when such information
8 is directly involved in the action or proceeding, in either of
9 which events the court may require the production of, and may
10 admit in evidence, so much of such information as is pertinent to
11 the action or proceeding and no more;

12 (5) The disclosure of information, returns, reports, or
13 facts shown thereby, by any person to a state or federal
14 prosecuting official, the official's designees, or other persons
15 officially involved in any criminal or quasi-criminal
16 investigation, action or proceeding pursuant to the laws of this
17 state or of the United States when such information is pertinent
18 to an investigation, action or proceeding involving the
19 administration of the revenue laws or duties of public office or
20 employment connected therewith;

21 (6) Any school district from obtaining the aggregate amount
22 of the financial institution tax paid pursuant to chapter 148,
23 RSMo, by financial institutions located partially or exclusively
24 within the school district's boundaries, provided that the school
25 district request such disclosure in writing to the department of
26 revenue;

27 (7) The disclosure of records which identify all companies
28 licensed by this state pursuant to the provisions of subsections

1 1 and 2 of section 149.035, RSMo. The director of revenue may
2 charge a fee to reimburse the department for the costs reasonably
3 incurred in providing such records;

4 (8) The disclosure to the commissioner of administration
5 pursuant to section 34.040, RSMo, of a list of vendors and their
6 affiliates who meet the conditions of section 144.635, RSMo, but
7 refuse to collect the use tax levied pursuant to chapter 144,
8 RSMo, on their sales delivered to this state.

9 3. Any person violating any provision of subsection 1 or 2
10 of this section shall, upon conviction, be guilty of a class D
11 felony.

12 4. The state auditor or the auditor's duly authorized
13 employees who have taken the oath of confidentiality required by
14 section 29.070, RSMo, shall have the right to inspect any report
15 or return filed with the department of revenue if such inspection
16 is related to and for the purpose of auditing the department of
17 revenue; except that, the state auditor or the auditor's duly
18 authorized employees shall have no greater right of access to,
19 use and publication of information, audit and related activities
20 with respect to income tax information obtained by the department
21 of revenue pursuant to chapter 143, RSMo, or federal statute than
22 specifically exists pursuant to the laws of the United States and
23 of the income tax laws of the state of Missouri.

24 67.990. 1. The governing body of any county or city not
25 within a county may, upon approval of a majority of the qualified
26 voters of such county or city voting thereon, levy and collect a
27 tax not to exceed [five] ten cents per one hundred dollars of
28 assessed valuation upon all taxable property within the county or

1 city or for the purpose of providing services to persons sixty
2 years of age or older. The tax so levied shall be collected
3 along with other county or city taxes, in the manner provided by
4 law. All funds collected for this purpose shall be deposited in
5 a special fund for the provision of services for persons sixty
6 years of age or older, and shall be used for no other purpose
7 except those purposes authorized in sections 67.990 to 67.995.
8 Deposits in the fund shall be expended only upon approval of the
9 board of directors established in section 67.993 and only in
10 accordance with the fund budget approved by the county or city
11 governing body.

12 2. The question of whether the tax authorized by this
13 section shall be imposed shall be submitted in substantially the
14 following form:

15 OFFICIAL BALLOT

16 Shall (name of county/city)
17 levy a tax of cents per each one hundred dollars
18 assessed valuation for the purpose of providing services to
19 persons sixty years of age or older?

20 YES NO

21 67.2030. 1. The governing authority of any city of the
22 fourth classification with more than one thousand six hundred but
23 less than one thousand seven hundred inhabitants and located in
24 any county of the first classification with more than
25 seventy-three thousand seven hundred but less than seventy-three
26 thousand eight hundred inhabitants is hereby authorized to
27 impose, by ordinance or order, a sales tax in the amount not to
28 exceed one-half of one percent on all retail sales made in such

1 city which are subject to taxation pursuant to sections 144.010
2 to 144.525, RSMo, for the promotion of tourism in such city. The
3 tax authorized by this section shall be in addition to any and
4 all other sales taxes allowed by law, except that no ordinance or
5 order imposing a sales tax pursuant to this section shall be
6 effective unless the governing authority of the city submits to
7 the qualified voters of the city, at any municipal or state
8 general, primary, or special election, a proposal to authorize
9 the governing authority of the city to impose a tax.

10 2. The ballot of submission shall be in substantially the
11 following form:

12 "Shall the city of (city's name) impose a citywide
13 sales tax of (insert amount) for the purpose of promoting
14 tourism in the city?"

15 YES

NO

16 If you are in favor of the question, place an "X" in the box
17 opposite "YES". If you are opposed to the question, place an "X"
18 in the box opposite "NO".

19 If a majority of the votes cast on the proposal by the qualified
20 voters voting thereon are in favor of the proposal, then the
21 ordinance or order and any amendments thereto shall be in effect
22 on the first day of the first calendar quarter immediately
23 following notification to the director of the department of
24 revenue of the election approving the proposal. If a proposal
25 receives less than the required majority, then the governing
26 authority of the city shall have no power to impose the sales tax
27 unless and until the governing authority of the city has
28 submitted another proposal to authorize the imposition of the

1 sales tax authorized by this section and such proposal is
2 approved by the required majority of the qualified voters voting
3 thereon. However, in no event shall a proposal pursuant to this
4 section be submitted to the voters sooner than twelve months from
5 the date of the last proposal pursuant to this section.

6 3. On and after the effective date of any tax authorized in
7 this section, the city may adopt one of the two following
8 provisions for the collection and administration of the tax:

9 (1) The city may adopt rules and regulations for the
10 internal collection of such tax by the city officers usually
11 responsible for collection and administration of city taxes; or

12 (2) The city may enter into an agreement with the director
13 of revenue of the state of Missouri for the purpose of collecting
14 the tax authorized in this section. In the event any city enters
15 into an agreement with the director of revenue of the state of
16 Missouri for the collection of the tax authorized in this
17 section, the director of revenue shall perform all functions
18 incident to the administration, collection, enforcement, and
19 operation of such tax, and the director of revenue shall collect
20 the additional tax authorized in this section. The tax
21 authorized in this section shall be collected and reported upon
22 such forms and under such administrative rules and regulations as
23 may be prescribed by the director of revenue, and the director of
24 revenue shall retain an amount not to exceed one percent for cost
25 of collection.

26 4. If a tax is imposed by a city pursuant to this section,
27 the city may collect a penalty of one percent and interest not to
28 exceed two percent per month on unpaid taxes which shall be

1 considered delinquent thirty days after the last day of each
2 quarter.

3 5. (1) The governing authority of any city that has
4 adopted any sales tax pursuant to this section shall, upon filing
5 of a petition calling for the repeal of such sales tax signed by
6 at least ten percent of the qualified voters in the city, submit
7 the question of repeal of the sales tax to the qualified voters
8 at any primary or general election. The ballot of submission
9 shall be in substantially the following form:

10 Shall (insert name of city) repeal the sales tax of
11 (insert rate of percent) percent for tourism purposes now
12 in effect in (insert name of city)?

13 Yes No

14 If you are in favor of the question, place an "X" in the box
15 opposite "Yes". If you are opposed to the question, place an "X"
16 in the box opposite "No".

17 If a majority of the votes cast on the proposal are in favor of
18 repeal, that repeal shall become effective on December
19 thirty-first of the calendar year in which such repeal was
20 approved.

21 (2) Once the tax is repealed as provided in this section,
22 all funds remaining in any trust fund or account established to
23 receive revenues generated by the tax shall be used solely for
24 the original stated purpose of the tax. Any funds which are not
25 needed for current expenditures may be invested by the governing
26 authority in accordance with applicable laws relating to the
27 investment of other city funds.

28 (3) The governing authority of a city repealing a tax

1 pursuant to this section shall notify the director of revenue of
2 the action at least forty-five days before the effective date of
3 the repeal and the director of revenue may order retention in any
4 trust fund created in the state treasury associated with the tax,
5 for a period of one year, of two percent of the amount collected
6 after receipt of such notice to cover refunds or overpayment of
7 the tax and to redeem dishonored checks and drafts deposited to
8 the credit of such accounts. After one year has elapsed after
9 the effective date of repeal of the tax in the city, the director
10 of revenue shall remit the balance in the trust fund to the city
11 and close the account of that city. The director of revenue
12 shall notify each city of each instance of any amount refunded or
13 any check redeemed from receipts due the city.

14 (4) In the event that the repeal of a sales tax pursuant to
15 this section dissolves or terminates a taxing district, the
16 governing authority of the city shall appoint a person to act as
17 trustee for the district so dissolved or terminated. Before
18 beginning the discharge of duties, the trustee shall take and
19 subscribe an oath to faithfully discharge the duties of the
20 office, and shall give bond with sufficient security, approved by
21 the governing authority of the city, to the use of the dissolved
22 or terminated district, for the faithful discharge of duties.
23 The trustee shall have and exercise all powers necessary to
24 liquidate the district, and upon satisfaction of all remaining
25 obligations of the district, shall pay over to the city treasurer
26 or the equivalent official and take receipt for all remaining
27 moneys. Upon payment to the city treasurer, the trustee shall
28 deliver to the clerk of the governing authority of the city all

1 books, papers, records, and deeds belonging to the dissolved
2 district.

3 6. Except as modified in this section, all provisions of
4 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
5 pursuant to this section.

6 71.620. 1. Hereafter no person following for a livelihood
7 the profession or calling of minister of the gospel, duly
8 accredited Christian Science practitioner, teacher, professor in
9 a college, priest, lawyer, certified public accountant, dentist,
10 chiropractor, optometrist, chiropodist, [or] physician or
11 surgeon, or investment funds service corporation as defined in
12 section 143.451, RSMo, in this state, shall be taxed or made
13 liable to pay any municipal or other corporation tax or license
14 fee of any description whatever for the privilege of following or
15 carrying on such profession or calling, any law, ordinance or
16 charter to the contrary notwithstanding.

17 2. No person following for a livelihood the profession of
18 insurance agent or broker, veterinarian, architect, professional
19 engineer, land surveyor, auctioneer, or real estate broker or
20 salesman in this state, shall be taxed or made liable to pay any
21 municipal or other corporation tax or license fee for the
22 privilege of following or carrying on his profession by a
23 municipality unless that person maintains a business office
24 within that municipality.

25 3. Notwithstanding any other provision of law to the
26 contrary, no village or city of the fourth classification shall
27 impose a license tax in excess of ten thousand dollars per
28 license.

1 136.325. 1. Notwithstanding the provisions of any other
2 law to the contrary, with respect to taxes administered by the
3 department of revenue on motor vehicles, trailers, motorcycles,
4 mopeds, motortricycles, boats, and outboard motors pursuant to
5 subdivision (1) of subsection 1 of section 144.020, RSMo, and
6 section 144.440, RSMo, and the fees charged pursuant to
7 subsection 5 of section 301.190, RSMo, an amnesty from the
8 assessment or payment of all penalties, additions to tax, fees,
9 and interest due thereon shall apply with respect to taxes due
10 and owing reported and paid in full from August 1, 2003, to
11 October 31, 2003, regardless of whether previously assessed,
12 except for penalties, additions to tax, and interest paid before
13 August 1, 2003. The amnesty shall apply only to state tax or fee
14 liabilities due on or before December 31, 2002, and shall not
15 extend to any taxpayer who at the time of payment is a party to
16 any criminal investigations or to any civil or criminal
17 litigation that is pending in any court of the United States or
18 this state for nonpayment, delinquency, or fraud in relation to
19 any state tax imposed by the state of Missouri.

20 2. Upon written application by the taxpayer, on forms
21 prescribed by the director of revenue, and upon compliance with
22 the provisions of this section, the department of revenue shall
23 not seek to collect any penalty, addition to tax, or interest
24 which may be applicable. The department of revenue shall not
25 seek civil or criminal prosecution for any taxpayer for the
26 taxable period for which the amnesty has been granted.

27 3. Amnesty shall be granted only to those taxpayers who
28 have applied for amnesty within the period stated in subsection 1

1 of this section, who have filed a tax return for each taxable
2 period for which amnesty is requested, who have paid the entire
3 balance due within sixty days of approval by the department of
4 revenue, and who agree to comply with all state tax laws for the
5 next three years from the date of the agreement. No taxpayer
6 shall be entitled to a waiver of any penalty, addition to tax, or
7 interest pursuant to this section unless full payment of the tax
8 due is made in accordance with rules and regulations established
9 by the director of revenue.

10 4. If a taxpayer elects to participate in the amnesty
11 program established pursuant to this section as evidenced by full
12 payment of the tax due as established by the director of revenue,
13 that election shall constitute an express and absolute
14 relinquishment of all administrative and judicial rights of
15 appeal. No tax payment received pursuant to this section shall
16 be eligible for refund or credit.

17 5. Notwithstanding any provision of chapter 144, RSMo, to
18 the contrary, all tax payments received as a result of the
19 amnesty program established pursuant to this section shall be
20 deposited in the state general revenue fund.

21 7. The department may promulgate such rules or regulations
22 or issue administrative guidelines as are necessary to administer
23 the provisions of this section. Any rule or portion of a rule,
24 as that term is defined in section 536.010, RSMo, that is created
25 under the authority delegated in this section shall become
26 effective only if it complies with and is subject to all of the
27 provisions of chapter 536, RSMo, and, if applicable, section
28 536.028, RSMo. This section and chapter 536, RSMo, are

1 nonseverable and if any of the powers vested with the general
2 assembly pursuant to chapter 536, RSMo, to review, to delay the
3 effective date or to disapprove and annul a rule are subsequently
4 held unconstitutional, then the grant of rulemaking authority and
5 any rule proposed or adopted after August 28, 2003, shall be
6 invalid and void.

7 143.124. 1. Other provisions of law to the contrary
8 notwithstanding, the total amount of all annuities, pensions, or
9 retirement allowances above the amount of six thousand dollars
10 annually provided by any law of this state, the United States, or
11 any other state to any person except as provided in subsection 4
12 of this section, shall be subject to tax pursuant to the
13 provisions of this chapter, in the same manner, to the same
14 extent and under the same conditions as any other taxable income
15 received by the person receiving it. For purposes of this
16 section, annuity, pension, or retirement allowance shall be
17 defined as an annuity, pension or retirement allowance provided
18 by the United States, this state, any other state or any
19 political subdivision or agency or institution of this or any
20 other state. For all tax years beginning on or after January 1,
21 1998, for purposes of this section, annuity, pension or
22 retirement allowance shall be defined to include 401(k) plans,
23 deferred compensation plans, self-employed retirement plans, also
24 known as Keogh plans, annuities from a defined pension plan and
25 individual retirement arrangements, also known as IRAs, as
26 described in the Internal Revenue Code, but not including Roth
27 IRAs, as well as an annuity, pension or retirement allowance
28 provided by the United States, this state, any other state or any

1 political subdivision or agency or institution of this or any
2 other state. An individual taxpayer shall only be allowed a
3 maximum deduction of six thousand dollars pursuant to this
4 section. Taxpayers filing combined returns shall only be allowed
5 a maximum deduction of six thousand dollars for each taxpayer on
6 the combined return.

7 2. For the period beginning July 1, 1989, and ending
8 December 31, 1989, there shall be subtracted from Missouri
9 adjusted gross income for that period, determined pursuant to
10 section 143.121, the first three thousand dollars of retirement
11 benefits received by each taxpayer:

12 (1) If the taxpayer's filing status is single, head of
13 household or qualifying widow(er) and the taxpayer's Missouri
14 adjusted gross income is less than twelve thousand five hundred
15 dollars; or

16 (2) If the taxpayer's filing status is married filing
17 combined and their combined Missouri adjusted gross income is
18 less than sixteen thousand dollars; or

19 (3) If the taxpayer's filing status is married filing
20 separately and the taxpayer's Missouri adjusted gross income is
21 less than eight thousand dollars.

22 3. For the tax years beginning on or after January 1, 1990,
23 there shall be subtracted from Missouri adjusted gross income,
24 determined pursuant to section 143.121, a maximum of the first
25 six thousand dollars of retirement benefits received by each
26 taxpayer from sources other than privately funded sources, and
27 for tax years beginning on or after January 1, 1998, there shall
28 be subtracted from Missouri adjusted gross income, determined

1 pursuant to section 143.121, a maximum of the first one thousand
2 dollars of any retirement allowance received from any privately
3 funded source for tax years beginning on or after January 1,
4 1998, but before January 1, 1999, and a maximum of the first
5 three thousand dollars of any retirement allowance received from
6 any privately funded source for tax years beginning on or after
7 January 1, 1999, but before January 1, 2000, and a maximum of the
8 first four thousand dollars of any retirement allowance received
9 from any privately funded source for tax years beginning on or
10 after January 1, 2000, but before January 1, 2001, and a maximum
11 of the first five thousand dollars of any retirement allowance
12 received from any privately funded source for tax years beginning
13 on or after January 1, 2001, but before January 1, 2002, and a
14 maximum of the first six thousand dollars of any retirement
15 allowance received from any privately funded sources for tax
16 years beginning on or after January 1, 2002. A taxpayer shall be
17 entitled to the maximum exemption provided by this subsection:

18 (1) If the taxpayer's filing status is single, head of
19 household or qualifying widow(er) and the taxpayer's Missouri
20 adjusted gross income is less than twenty-five thousand dollars;
21 or

22 (2) If the taxpayer's filing status is married filing
23 combined and their combined Missouri adjusted gross income is
24 less than thirty-two thousand dollars; or

25 (3) If the taxpayer's filing status is married filing
26 separately and the taxpayer's Missouri adjusted gross income is
27 less than sixteen thousand dollars.

28 4. If a taxpayer's adjusted gross income exceeds the

1 adjusted gross income ceiling for such taxpayer's filing status,
2 as provided in subdivisions (1), (2) and (3) of subsection 3 of
3 this section, such taxpayer shall be entitled to an exemption
4 equal to the greater of zero or the maximum exemption provided in
5 subsection 3 of this section reduced by one dollar for every
6 dollar such taxpayer's income exceeds the ceiling for his or her
7 filing status.

8 5. For purposes of this section, any Social Security
9 benefits otherwise included in Missouri adjusted gross income
10 shall be subtracted; but Social Security benefits shall not be
11 subtracted for purposes of other computations pursuant to this
12 chapter, and are not to be considered as retirement benefits for
13 purposes of this section.

14 6. The provisions of subdivisions (1) and (2) of subsection
15 3 of this section shall apply during all tax years in which the
16 federal Internal Revenue Code provides exemption levels for
17 calculation of the taxability of Social Security benefits that
18 are the same as the levels in subdivisions (1) and (2) of
19 subsection 3 of this section. If the exemption levels for the
20 calculation of the taxability of Social Security benefits are
21 adjusted by applicable federal law or regulation, the exemption
22 levels in subdivisions (1) and (2) of subsection 3 of this
23 section shall be accordingly adjusted to the same exemption
24 levels.

25 7. The portion of a taxpayer's lump sum distribution from
26 an annuity or other retirement plan not otherwise included in
27 Missouri adjusted gross income as calculated pursuant to this
28 chapter, but subject to taxation under Internal Revenue Code

1 Section 402 shall be taxed in an amount equal to ten percent of
2 the taxpayer's federal liability on such distribution for the
3 same tax year.

4 8. For purposes of this section, retirement benefits
5 received shall not include any withdrawals from qualified
6 retirement plans which are subsequently rolled over into another
7 retirement plan.

8 9. The exemptions provided for in this section shall not
9 affect the calculation of the income to be used to determine the
10 property tax credit provided in sections 135.010 to 135.035,
11 RSMo.

12 10. The exemptions provided for in this section shall apply
13 to any annuity, pension, or retirement allowance as defined in
14 subsection 1 of this section to the extent that such amounts are
15 included in the taxpayer's federal adjusted gross income and not
16 otherwise deducted from the taxpayer's federal adjusted gross
17 income in the calculation of Missouri taxable income. This
18 subsection shall not apply to any individual who qualifies under
19 federal guidelines to be one hundred percent disabled.

20 143.181. 1. The Missouri nonresident adjusted gross income
21 shall be that part of the nonresident individual's federal
22 adjusted gross income derived from sources within Missouri, as
23 modified in the same manner as set forth in section 143.121 with
24 respect to resident individuals. It shall be the sum of:

25 (1) The net amount of items of income, gain, loss, and
26 deduction entering into his or her federal adjusted gross income
27 which are derived from or connected with sources in this state
28 including

1 (a) [His] The individual's distributive share of
2 partnership income and deductions determined under section
3 143.421, and

4 (b) [His] The individual's share of estate or trust income
5 and deductions determined under section 143.391, and

6 (c) [His] The individual's pro rata share of S corporation
7 income and deductions determined under subsection 3 of section
8 143.471; and

9 (2) The portion of the modifications described in section
10 143.121 which relate to income derived from sources in this
11 state, including any modifications attributable to him or her as
12 a partner.

13 2. Items of income, gain, loss, and deduction derived from
14 or connected with sources within this state are those items
15 attributable to:

16 (1) The ownership or disposition of any interest in real or
17 tangible personal property in this state; [and]

18 (2) A business, trade, profession, or occupation carried on
19 in this state;

20 (3) Winnings from a wager placed in a lottery conducted by
21 the state lottery commission, if the proceeds from such wager are
22 required, pursuant to the Internal Revenue Code of 1986, as
23 amended, or regulations adopted thereunder, to be reported by the
24 state lottery commission to the Internal Revenue Service; and

25 (4) Winnings from any other wager placed in this state or
26 from any wagering transaction, gaming activity, or gambling
27 activity in this state, if the proceeds from such wager, wagering
28 transaction, gaming activity, or gambling activity are required,

1 pursuant to the Internal Revenue Code of 1986, as amended, or
2 regulations adopted thereunder, to be reported by the payer to
3 the Internal Revenue Service.

4 3. Income from intangible personal property, including
5 annuities, dividends, interest, and gains from the disposition of
6 intangible personal property, shall constitute income derived
7 from sources within this state only to the extent that such
8 income is from:

9 (1) Property employed in a business, trade, profession, or
10 occupation carried on in this state;

11 (2) Winnings from a wager placed in a lottery conducted by
12 the state lottery commission, if the proceeds from such wager are
13 required, pursuant to the Internal Revenue Code of 1986, as
14 amended, or regulations adopted thereunder, to be reported by the
15 state lottery commission to the Internal Revenue Service; and

16 (3) Winnings from any other wager placed in this state or
17 from any wagering transaction, gaming activity, or gambling
18 activity in this state, if the proceeds from such wager, wagering
19 transaction, gaming activity, or gambling activity are required,
20 pursuant to the Internal Revenue Code of 1986, as amended, or
21 regulations adopted thereunder, to be reported by the payer to
22 the Internal Revenue Service.

23 4. Deductions with respect to capital losses, net long-term
24 capital gains, and net operation losses shall be based solely on
25 income, gains, losses, and deductions derived from sources within
26 this state in the same manner as the corresponding federal
27 deductions under regulations to be prescribed by the director of
28 revenue.

1 5. If a business, trade, profession, or occupation is
2 carried on partly within and partly without this state, the items
3 of income and deduction derived from or connected with sources
4 within this state shall be determined by apportionment and
5 allocation under regulations to be prescribed by the director of
6 revenue.

7 6. Compensation paid by the United States for service in
8 the armed forces of the United States performed by a nonresident
9 shall not constitute income derived from sources within this
10 state.

11 143.225. 1. The director of revenue, by regulation, may
12 require an employer to timely remit the unpaid amount required to
13 be deducted and withheld by section 143.191 at the end of any
14 quarter-monthly period, only if the employer was required to
15 deduct and withhold six thousand dollars or more in each of at
16 least two months during the prior twelve months.

17 2. The director may increase the monthly requirement to
18 more than six thousand dollars or otherwise narrow the
19 application of the quarter-monthly remittance system authorized
20 by this section. The director may not require the remittance of
21 withheld taxes more often than monthly unless authorized by this
22 section.

23 3. A remittance shall be timely if mailed as provided in
24 section 143.851 within three banking days after the end of the
25 quarter-monthly period or if received by the director or
26 deposited in a depository designated by the director within four
27 banking days after the end of the quarter-monthly period.

28 4. The unpaid amount shall be after a reduction for the

1 compensation provided by section 143.261. The unpaid amount at
2 the end of a quarter-monthly period shall not include unpaid
3 amounts for any prior quarter-monthly period.

4 5. For purposes of this section, "quarter-monthly period"
5 means:

6 (1) The first seven days of a calendar month;

7 (2) The eighth to fifteenth day of a calendar month;

8 (3) The sixteenth to twenty-second day of a calendar month;

9 and

10 (4) The portion following the twenty-second day of a
11 calendar month.

12 6. (1) In the case of an underpayment of any amount
13 required to be paid pursuant to this section, an employer shall
14 be liable for a penalty in lieu of all other penalties, interest
15 or additions to tax imposed by this chapter for violating this
16 section. The penalty shall be five percent of the amount of the
17 underpayment determined under subdivision (2) of this subsection.

18 (2) The amount of the underpayment shall be the excess of

19 (a) Ninety percent of the unpaid amount at the end of a
20 quarter-monthly period, over

21 (b) The amount, if any, of the timely remittance for the
22 quarter-monthly period.

23 7. (1) The penalty with respect to any quarter-monthly
24 period shall not be imposed if the employer's timely remittance
25 for the quarter-monthly period equals or exceeds one-fourth of
26 the average monthly withholding tax liability of the employer for
27 the preceding calendar year. The month of highest liability and
28 the month of lowest liability shall be excluded in computing the

1 average. This subdivision shall apply only to an employer who
2 had a withholding tax liability for at least six months of the
3 previous calendar year.

4 (2) The penalty shall not be imposed if the employer
5 establishes that the failure to make a timely remittance of at
6 least ninety percent was due to reasonable cause, and not due to
7 willful neglect.

8 (3) The penalty shall not be imposed against any employer
9 for the first two months the employer is obligated to make
10 quarter-monthly remittance of withholding taxes.

11 8. Tax amounts remitted under this section shall be treated
12 as payments on the employer's monthly return required by
13 subsection 2 of section 143.221. Tax amounts remitted under this
14 section shall be deemed to have been paid on the last day
15 prescribed for filing the return. The preceding sentence shall
16 apply in computing compensation under section 143.261, interest,
17 penalties and additions to tax and for purposes of all sections
18 of chapter 143, except this section.

19 9. The director of revenue may prescribe the use of an
20 electronic funds payment system for the payment of withholding
21 taxes by any employer subject to the requirement of quarter-
22 monthly remittance as provided in this section.

23 143.782. As used in sections 143.782 to 143.788, unless the
24 context clearly requires otherwise, the following terms shall
25 mean and include:

26 (1) "Court", the supreme court, court of appeals, or any
27 circuit court of the state;

28 (2) "Debt", any sum due and legally owed to any state

1 agency which has accrued through contract, subrogation, tort, or
2 operation of law regardless of whether there is an outstanding
3 judgment for that sum, court costs as defined in section 488.010,
4 RSMo, fines and fees owed, or any support obligation which is
5 being enforced by the division of family services on behalf of a
6 person who is receiving support enforcement services pursuant to
7 section 454.425, RSMo;

8 [(2)] (3) "Debtor", any individual, sole proprietorship,
9 partnership, corporation or other legal entity owing a debt;

10 [(3)] (4) "Department", the department of revenue of the
11 state of Missouri;

12 [(4)] (5) "Refund", the Missouri income tax refund which
13 the department determines to be due any taxpayer pursuant to the
14 provisions of this chapter. The amount of a refund shall not
15 include any senior citizens property tax credit provided by
16 sections 135.010 to 135.035, RSMo; and

17 [(5)] (6) "State agency", any department, division, board,
18 commission, office, or other agency of the state of Missouri,
19 including public community college district.

20 143.1020. 1. For each taxable year beginning on or after
21 January 1, 2003, each individual or corporation entitled to a tax
22 refund may designate that all or part of the refund due be
23 credited to the state general revenue fund. The contribution
24 designation authorized by this section shall be clearly and
25 unambiguously printed on the first page of each income tax return
26 form provided by this state. If any individual or corporation
27 which is not entitled to a tax refund wishes to make a
28 contribution to the state general revenue fund, such individual

1 or corporation may, by separate check, draft, or other negotiable
2 instrument, send in with the payment of taxes, or may send in
3 separately, that amount, clearly designated for the state general
4 revenue fund, the individual or corporation wishes to contribute
5 and the department of revenue shall forward such amount to the
6 state treasurer for deposit to the state general revenue fund as
7 provided in subsection 2 of this section.

8 2. The director of revenue shall transfer at least monthly
9 all contributions designated by individuals or corporations
10 pursuant to this section to the state treasurer for deposit to
11 the state general revenue fund.

12 144.025. 1. Notwithstanding any other provisions of law to
13 the contrary, in any retail sale other than retail sales governed
14 by [subsection 3] subsections 4 and 5 of this section, where any
15 article on which sales or use tax has been paid, credited, or
16 otherwise satisfied or which was exempted or excluded from sales
17 or use tax is taken in trade as a credit or part payment on the
18 purchase price of the article being sold, the tax imposed by
19 sections 144.020 and 144.440 shall be computed only on that
20 portion of the purchase price which exceeds the actual allowance
21 made for the article traded in or exchanged, if there is a bill
22 of sale or other record showing the actual allowance made for the
23 article traded in or exchanged. Where the article being traded
24 in for credit or part payment is a motor vehicle, trailer, boat,
25 or outboard motor the person trading in the article must be the
26 owner or holder of a properly assigned certificate of ownership.
27 Where the purchaser of a motor vehicle, trailer, boat or outboard
28 motor receives a rebate from the seller or manufacturer, the tax

1 imposed by sections 144.020 and 144.440 shall be computed only on
2 that portion of the purchase price which exceeds the amount of
3 the rebate, if there is a bill of sale or other record showing
4 the actual rebate given by the seller or manufacturer. Where the
5 trade-in or exchange allowance plus any applicable rebate exceeds
6 the purchase price of the purchased article there shall be no
7 sales or use tax owed. This section shall also apply to motor
8 vehicles, trailers, boats, and outboard motors sold by the owner
9 or holder of the properly assigned certificate of ownership if
10 the seller purchases or contracts to purchase a subsequent motor
11 vehicle, trailer, boat, or outboard motor within one hundred
12 eighty days before or after the date of the sale of the original
13 article and a notarized bill of sale showing the paid sale price
14 is presented to the department of revenue at the time of
15 licensing. A copy of the bill of sale shall be left with the
16 licensing office. Where the subsequent motor vehicle, trailer,
17 boat, or outboard motor is titled more than one hundred eighty
18 days after the sale of the original motor vehicle, trailer, boat,
19 or outboard motor, the allowance pursuant to this section shall
20 be made if the person titling such article establishes that the
21 purchase or contract to purchase was finalized prior to the
22 expiration of the one hundred eighty-day period.

23 2. As used in this section, the term "boat" includes all
24 motorboats and vessels, as the terms "motorboat" and "vessel" are
25 defined in section 306.010, RSMo.

26 3. As used in this section, the term "motor vehicle"
27 includes motor vehicles as defined in section 301.010, RSMo,
28 recreational vehicles as defined in section 700.010, RSMo, or a

1 combination of a truck as defined in section 301.010, RSMo, and a
2 trailer as defined in section 301.010, RSMo.

3 4. The provisions of subsection 1 of this section shall not
4 apply to retail sales of manufactured homes in which the
5 purchaser receives a document known as the "Manufacturer's
6 Statement of Origin" for purposes of obtaining a title to the
7 manufactured home from the department of revenue of this state or
8 from the appropriate agency or officer of any other state.

9 5. Any purchaser of a motor vehicle or trailer used for
10 agricultural use by the purchaser shall be allowed to use as an
11 allowance to offset the sales and use tax liability towards the
12 purchase of the motor vehicle or trailer any grain or livestock
13 produced or raised by the purchaser. The director of revenue may
14 prescribe forms for compliance with this subsection.

15 144.081. 1. The director of revenue, by regulation, may
16 require a seller to timely remit the unpaid state sales tax for
17 each quarter-monthly period, only if the seller's aggregate state
18 sales tax was ten thousand dollars or more in each of at least
19 six months during the prior twelve months. The term "state sales
20 tax" as used in this section means the tax imposed by sections
21 144.010 to 144.510 and the additional sales tax imposed by
22 sections 43(a) to 43(c) and 47(a) to 47(c) of article IV of the
23 Missouri Constitution and does not include any sales taxes
24 imposed by political subdivisions of the state pursuant to other
25 provisions of law.

26 2. The director may increase the monthly requirement to
27 more than ten thousand dollars or otherwise narrow the
28 application of the quarter-monthly remittance system authorized

1 by this section. The director may not require the remittance of
2 state sales taxes more often than monthly unless authorized by
3 this section.

4 3. A remittance shall be timely if mailed as provided in
5 section 143.851, RSMo, within three banking days after the end of
6 the quarter-monthly period or if received by the director or
7 deposited in a depository designated by the director within four
8 banking days after the end of the quarter-monthly period.

9 4. The unpaid amount shall be after a reduction for the
10 compensation provided by section 144.140. The unpaid amount at
11 the end of a quarter-monthly period shall not include unpaid
12 amounts for a prior quarter-monthly period only if the seller
13 made a remittance with respect to the prior quarter-monthly
14 period. The excess, if any, of a remittance over the actual
15 amount for a period shall be applied in order of time to each of
16 the seller's succeeding remittances with respect to the same
17 return period.

18 5. For purposes of this section, "quarter-monthly period"
19 means:

- 20 (1) The first seven days of a calendar month;
- 21 (2) The eighth to fifteenth day of a calendar month;
- 22 (3) The sixteenth to twenty-second day of a calendar month;

23 and

- 24 (4) The portion following the twenty-second of a calendar
25 month.

26 6. (1) In the case of an underpayment of any amount
27 required to be paid pursuant to this section, a seller shall be
28 liable for a penalty in lieu of all other penalties, interest or

1 additions to tax imposed by this chapter for violating this
2 section. The penalty shall be five percent of the amount of the
3 underpayment determined under subdivision (2) of this subsection.

4 (2) The amount of the underpayment shall be the excess of:

5 (a) Ninety percent of the unpaid amount at the end of a
6 quarter-monthly period, over

7 (b) The amount, if any, of the timely remittance for the
8 quarter-monthly period.

9 7. (1) The penalty with respect to any quarter-monthly
10 period shall not be imposed if the seller's timely remittance for
11 the quarter-monthly period equals or exceeds one-fourth of the
12 average monthly state sales tax liability of the seller for the
13 preceding calendar year. The month of highest liability and the
14 month of lowest liability shall be excluded in computing the
15 average. This subdivision shall apply only to a seller who had a
16 state sales tax liability for at least six months of the previous
17 calendar year.

18 (2) The penalty shall not be imposed if the seller
19 establishes that the failure to make a timely remittance of at
20 least ninety percent was due to reasonable cause, and not due to
21 willful neglect.

22 (3) The penalty shall not be imposed against any seller for
23 the first two months the seller is obligated to make
24 quarter-monthly remittance of state sales taxes.

25 8. Tax amounts remitted under this section shall be treated
26 as payments on the seller's monthly return required by sections
27 144.080 and 144.090. Tax amounts remitted under this section
28 shall be deemed to have been paid on the last day prescribed for

1 filing the return. The preceding sentence shall apply in
2 computing compensation under section 144.140, interest, penalties
3 and additions to tax and for purposes of all sections of this
4 chapter, except this section.

5 9. The director of revenue may prescribe the use of an
6 electronic funds payment system for the payment of sales and use
7 taxes by any seller subject to the requirement of quarter-monthly
8 remittance as provided in this section.

9 144.250. 1. In case of failure to file any return required
10 under sections 144.010 to 144.525 on or before the date
11 prescribed therefor, determined with regard to any extension of
12 time for making a return, unless it is shown that such failure is
13 due to reasonable cause and not the result of willful neglect,
14 evasion or fraudulent intent, there shall be added to the amount
15 required to be shown as tax on such return five percent of the
16 amount of such tax if the failure is not for more than one month,
17 with an additional five percent for each additional month or
18 fraction thereof during which such failure continues, not
19 exceeding twenty-five percent in the aggregate, except that when
20 the gross sales tax exceeds two hundred fifty dollars in any one
21 month, requiring the taxpayer to file a monthly return, there
22 shall be no late penalty assessed for the first month in which
23 the return is due. For purposes of this section, the amount of
24 tax required to be shown on the return shall be reduced by the
25 amount of any part of the tax which is paid on or before the date
26 prescribed for payment of the tax.

27 2. In case of failure to pay the full amount of tax
28 required under sections 144.010 to 144.525 on or before the date

1 prescribed therefor, determined with regard to any extension of
2 time for payment, unless it is shown that such failure is due to
3 reasonable cause and not the result of willful neglect, evasion
4 or fraudulent intent, there shall be added to the tax an amount
5 equal to five percent of the deficiency. If additions to tax are
6 assessed under authority of this subsection, additions to tax may
7 not be assessed by the director under authority of subsection 3
8 of this section.

9 3. In the case of failure to pay the full amount of tax
10 required under sections 144.010 to 144.525 on or before the date
11 prescribed therefor, determined with regard to any extension of
12 time for payment, due to negligence or intentional disregard of
13 rules and regulations, but without intent to defraud, there shall
14 be added to the tax an amount equal to five percent of the
15 deficiency. The director shall, upon request by a taxpayer,
16 apprise the taxpayer of the factual basis for the finding of
17 negligence, or the specific rules or regulations disregarded if
18 the director assesses a penalty under this subsection. Rules or
19 regulations which have been determined to be inconsistent with
20 the laws of this state, by either the courts of this state or the
21 administrative hearing commission, may not be cited as the basis
22 for an addition to tax under this section. If additions to tax
23 are assessed under authority of this subsection, additions to tax
24 may not be assessed by the director under authority of subsection
25 2 of this section.

26 4. Except in cases of fraud or evasion, if a person
27 neglects or refuses to make a return and payment as required by
28 sections 144.010 to 144.525, the director of revenue shall make

1 an estimate based upon any information in his possession or that
2 may come into his possession of the amount of the gross receipts
3 of the delinquent for the period in respect to which he failed to
4 make return and payment, and upon the basis of said estimated
5 amount compute and assess the tax payable by the delinquent; such
6 estimate may be reconstructed for that period of time for which
7 the tax may be collected as prescribed by law.

8 5. Promptly thereafter, the director of revenue shall give
9 to the delinquent written notice of such estimated assessment,
10 the notice to be served personally or by certified or registered
11 mail at his or its last known address.

12 6. The penalties and additions to tax authorized under this
13 section shall be in addition to the interest provided for in this
14 chapter.

15 7. The penalties or additions to tax authorized pursuant to
16 this section for all taxes on motor vehicles, trailers,
17 motorcycles, mopeds, motortricycles, boats, and outboard motors
18 pursuant to subdivision (1) of subsection 1 of section 144.020
19 and section 144.440 shall be doubled as of November 1, 2003.

20 191.831. 1. There is hereby established in the state
21 treasury a "Health Initiatives Fund", to which shall be deposited
22 all revenues designated for the fund under subsection 8 of
23 [sections] section 149.015, RSMo, and subsection 3 of section
24 149.160, RSMo, and section 167.609, RSMo, and all other funds
25 donated to the fund or otherwise deposited pursuant to law. The
26 state treasurer shall administer the fund. Money in the fund
27 shall be appropriated to provide funding for implementing the new
28 programs and initiatives established by sections 105.711 and

1 105.721, RSMo. The moneys in the fund may further be used to
2 fund those programs established by sections 191.411, 191.520 and
3 191.600, sections 208.151 and 208.152, RSMo, and sections
4 103.178, RSMo, 143.999, RSMo, 167.600 to 167.621, RSMo, 188.230,
5 RSMo, 191.211, 191.231, 191.825 to 191.839, RSMo, 192.013, RSMo,
6 208.177, 208.178, 208.179 and 208.181, RSMo, 211.490, RSMo,
7 285.240, RSMo, 337.093, RSMo, 374.126, RSMo, 376.891 to 376.894,
8 RSMo, 431.064, RSMo, 660.016, 660.017 and 660.018, RSMo; in
9 addition, not less than fifteen percent of the proceeds deposited
10 to the health initiative fund pursuant to sections 149.015 and
11 149.160, RSMo, shall be appropriated annually to provide funding
12 for the C-STAR substance abuse rehabilitation program of the
13 department of mental health, or its successor program, and a
14 C-STAR pilot project developed by the director of the division of
15 alcohol and drug abuse and the director of the department of
16 corrections as an alternative to incarceration, as provided in
17 subsections 2, 3, and 4 of this section. Such pilot project
18 shall be known as the "Alt-care" program. In addition, [five
19 percent of the] some of the proceeds deposited to the health
20 initiatives fund pursuant to sections 149.015 and 149.160, RSMo,
21 shall be appropriated annually to the division of alcohol and
22 drug abuse of the department of mental health to be used for [a
23 pilot project to provide access to treatment and rehabilitation
24 services by persons referred to such programs by an alcohol or
25 drug related traffic offender education or rehabilitation program
26 pursuant to sections 302.540, RSMo, 577.049 and 577.520, RSMo]
27 the administration and oversight of the substance abuse traffic
28 offenders program defined in section 302.010, RSMo, and section

1 577.001, RSMo. The provisions of section 33.080, RSMo, to the
2 contrary notwithstanding, money in the health initiatives fund
3 shall not be transferred at the close of the biennium to the
4 general revenue fund.

5 2. The director of the division of alcohol and drug abuse
6 and the director of the department of corrections shall develop
7 and administer a pilot project to provide a comprehensive
8 substance abuse treatment and rehabilitation program as an
9 alternative to incarceration, hereinafter referred to as
10 "Alt-care". Alt-care shall be funded using money provided under
11 subsection 1 of this section through the Missouri Medicaid
12 program, the C-STAR program of the department of mental health,
13 and the division of alcohol and drug abuse's purchase-of-service
14 system. Alt-care shall offer a flexible combination of clinical
15 services and living arrangements individually adapted to each
16 client and her children. Alt-care shall consist of the following
17 components:

18 (1) Assessment and treatment planning;

19 (2) Community support to provide continuity, monitoring of
20 progress and access to services and resources;

21 (3) Counseling from individual to family therapy;

22 (4) Day treatment services which include accessibility
23 seven days per week, transportation to and from the Alt-care
24 program, weekly drug testing, leisure activities, weekly events
25 for families and companions, job and education preparedness
26 training, peer support and self-help and daily living skills; and

27 (5) Living arrangement options which are permanent,
28 substance-free and conducive to treatment and recovery.

1 3. Any female who is pregnant or is the custodial parent of
2 a child or children under the age of twelve years, and who has
3 pleaded guilty to or found guilty of violating the provisions of
4 chapter 195, RSMo, and whose controlled substance abuse was a
5 precipitating or contributing factor in the commission of the
6 offense, and who is placed on probation may be required, as a
7 condition of probation, to participate in Alt-care, if space is
8 available in the pilot project area. Determinations of
9 eligibility for the program, placement, and continued
10 participation shall be made by the division of alcohol and drug
11 abuse, in consultation with the department of corrections.

12 4. The availability of space in Alt-care shall be
13 determined by the director of the division of alcohol and drug
14 abuse in conjunction with the director of the department of
15 corrections. If the sentencing court is advised that there is no
16 space available, the court shall consider other authorized
17 dispositions.

18 208.565. 1. The division shall negotiate with
19 manufacturers for participation in the program. The division
20 shall issue a certificate of participation to pharmaceutical
21 manufacturers participating in the Missouri Senior Rx program. A
22 pharmaceutical manufacturer may apply for participation in the
23 program with an application form prescribed by the commission. A
24 certificate of participation shall remain in effect for an
25 initial period of not less than one year and shall be
26 automatically renewed unless terminated by either the
27 manufacturer or the state with sixty days' notification.

28 2. For all transactions occurring prior to July 1, 2003,

1 the rebate amount for each drug shall be fifteen percent of the
2 average manufacturers' price as defined pursuant to 42 U.S.C.
3 1396r-8(k)(1). For all transactions occurring on or after July
4 1, 2003, the rebate amount for [each drug] name brand
5 prescription drugs shall be fifteen percent and the rebate amount
6 for generic prescription drugs shall be eleven percent of the
7 average manufacturers' price as defined pursuant to 42 U.S.C.
8 1396r-8(k)(1). No other discounts shall apply. In order to
9 receive a certificate of participation a manufacturer or
10 distributor participating in the Missouri Senior Rx program shall
11 provide the division of aging the average manufacturers' price
12 for their contracted products. The following shall apply to the
13 providing of average manufacturers' price information to the
14 division of aging:

15 (1) Any manufacturer or distributor with an agreement under
16 this section that knowingly provides false information is subject
17 to a civil penalty in an amount not to exceed one hundred
18 thousand dollars for each provision of false information. Such
19 penalties shall be in addition to other penalties as prescribed
20 by law;

21 (2) Notwithstanding any other provision of law, information
22 disclosed by manufacturers or wholesalers pursuant to this
23 subsection or under an agreement with the division pursuant to
24 this section is confidential and shall not be disclosed by the
25 division or any other state agency or contractor therein in any
26 form which discloses the identity of a specific manufacturer or
27 wholesaler or prices charged for drugs by such manufacturer or
28 wholesaler, except to permit the state auditor to review the

1 information provided and the division of medical services for
2 rebate administration.

3 3. All rebates received through the program shall be used
4 toward refunding the program. If a pharmaceutical manufacturer
5 refuses to participate in the rebate program, such refusal shall
6 not affect the manufacturer's status under the current Medicaid
7 program. There shall be no drug formulary, prior approval
8 system, or any similar restriction imposed on the coverage of
9 outpatient drugs made by pharmaceutical manufacturers who have
10 agreements to pay rebates for drugs utilized in the Missouri
11 Senior Rx program, provided that such outpatient drugs were
12 approved by the Food and Drug Administration.

13 4. Any prescription drug of a manufacturer that does not
14 participate in the program shall not be reimbursable.

15 301.190. 1. No certificate of registration of any motor
16 vehicle or trailer, or number plate therefor, shall be issued by
17 the director of revenue unless the applicant therefor shall make
18 application for and be granted a certificate of ownership of such
19 motor vehicle or trailer, or shall present satisfactory evidence
20 that such certificate has been previously issued to the applicant
21 for such motor vehicle or trailer. Application shall be made
22 within thirty days after the applicant acquires the motor vehicle
23 or trailer upon a blank form furnished by the director of revenue
24 and shall contain the applicant's identification number, a full
25 description of the motor vehicle or trailer, the vehicle
26 identification number, and the mileage registered on the odometer
27 at the time of transfer of ownership, as required by section
28 407.536, RSMo, together with a statement of the applicant's

1 source of title and of any liens or encumbrances on the motor
2 vehicle or trailer, provided that for good cause shown the
3 director of revenue may extend the period of time for making such
4 application.

5 2. The director of revenue shall use reasonable diligence
6 in ascertaining whether the facts stated in such application are
7 true and shall, to the extent possible without substantially
8 delaying processing of the application, review any odometer
9 information pertaining to such motor vehicle that is accessible
10 to the director of revenue. If satisfied that the applicant is
11 the lawful owner of such motor vehicle or trailer, or otherwise
12 entitled to have the same registered in his name, the director
13 shall thereupon issue an appropriate certificate over his
14 signature and sealed with the seal of his office, procured and
15 used for such purpose. The certificate shall contain on its face
16 a complete description, vehicle identification number, and other
17 evidence of identification of the motor vehicle or trailer, as
18 the director of revenue may deem necessary, together with the
19 odometer information required to be put on the face of the
20 certificate pursuant to section 407.536, RSMo, a statement of any
21 liens or encumbrances which the application may show to be
22 thereon, and, if ownership of the vehicle has been transferred,
23 the name of the state issuing the transferor's title and whether
24 the transferor's odometer mileage statement executed pursuant to
25 section 407.536, RSMo, indicated that the true mileage is
26 materially different from the number of miles shown on the
27 odometer, or is unknown.

28 3. The director of revenue shall appropriately designate on

1 the current and all subsequent issues of the certificate the
2 words "Reconstructed Motor Vehicle", "Motor Change Vehicle",
3 "Specially Constructed Motor Vehicle", or "Non-USA-Std Motor
4 Vehicle", as defined in section 301.010. Effective July 1, 1990,
5 on all original and all subsequent issues of the certificate for
6 motor vehicles as referenced in subsections 2 and 3 of section
7 301.020, the director shall print on the face thereof the
8 following designation: "Annual odometer updates may be available
9 from the department of revenue.". On any duplicate certificate,
10 the director of revenue shall reprint on the face thereof the
11 most recent of either:

12 (1) The mileage information included on the face of the
13 immediately prior certificate and the date of purchase or
14 issuance of the immediately prior certificate; or

15 (2) Any other mileage information provided to the director
16 of revenue, and the date the director obtained or recorded that
17 information.

18 4. The certificate of ownership issued by the director of
19 revenue shall be manufactured in a manner to prohibit as nearly
20 as possible the ability to alter, counterfeit, duplicate, or
21 forge such certificate without ready detection. In order to
22 carry out the requirements of this subsection, the director of
23 revenue may contract with a nonprofit scientific or educational
24 institution specializing in the analysis of secure documents to
25 determine the most effective methods of rendering Missouri
26 certificates of ownership nonalterable or noncounterfeitable.

27 5. The fee for each original certificate so issued shall be
28 eight dollars and fifty cents, in addition to the fee for

1 registration of such motor vehicle or trailer. If application
2 for the certificate is not made within thirty days after the
3 vehicle is acquired by the applicant, a delinquency penalty fee
4 of twenty-five dollars for the first thirty days of delinquency
5 and twenty-five dollars for each thirty days of delinquency
6 thereafter, not to exceed a total of one hundred dollars before
7 November 1, 2003, and not to exceed a total of two hundred
8 dollars on or after November 1, 2003, shall be imposed, but such
9 penalty may be waived by the director for a good cause shown. If
10 the director of revenue learns that any person has failed to
11 obtain a certificate within thirty days after acquiring a motor
12 vehicle or trailer or has sold a vehicle without obtaining a
13 certificate, he shall cancel the registration of all vehicles
14 registered in the name of the person, either as sole owner or as
15 a co-owner, and shall notify the person that the cancellation
16 will remain in force until the person pays the delinquency
17 penalty fee provided in this section, together with all fees,
18 charges and payments which he should have paid in connection with
19 the certificate of ownership and registration of the vehicle.
20 The certificate shall be good for the life of the motor vehicle
21 or trailer so long as the same is owned or held by the original
22 holder of the certificate and shall not have to be renewed
23 annually.

24 6. Any applicant for a certificate of ownership requesting
25 the department of revenue to process an application for a
26 certificate of ownership in an expeditious manner requiring
27 special handling shall pay a fee of five dollars in addition to
28 the regular certificate of ownership fee.

1 7. It is unlawful for any person to operate in this state a
2 motor vehicle or trailer required to be registered under the
3 provisions of the law unless a certificate of ownership has been
4 issued as herein provided.

5 8. Before an original Missouri certificate of ownership is
6 issued, an inspection of the vehicle and a verification of
7 vehicle identification numbers shall be made by the Missouri
8 state highway patrol on vehicles for which there is a current
9 title issued by another state if a Missouri salvage certificate
10 of title has been issued for the same vehicle but no prior
11 inspection and verification has been made in this state, except
12 that if such vehicle has been inspected in another state by a law
13 enforcement officer in a manner comparable to the inspection
14 process in this state and the vehicle identification numbers have
15 been so verified, the applicant shall not be liable for the
16 twenty-five dollar inspection fee if such applicant submits proof
17 of inspection and vehicle identification number verification to
18 the director of revenue at the time of the application. The
19 applicant, who has such a title for a vehicle on which no prior
20 inspection and verification have been made, shall pay a fee of
21 twenty-five dollars for such verification and inspection, payable
22 to the director of revenue at the time of the request for the
23 application, which shall be deposited in the state treasury to
24 the credit of the state highway fund.

25 9. Each application for an original Missouri certificate of
26 ownership for a vehicle which is classified as a reconstructed
27 motor vehicle, specially constructed motor vehicle, kit vehicle,
28 motor change vehicle, non-USA-std motor vehicle, or other vehicle

1 as required by the director of revenue, shall be accompanied by a
2 vehicle examination certificate issued by the Missouri state
3 highway patrol, or other law enforcement agency as authorized by
4 the director of revenue. The vehicle examination shall include a
5 verification of vehicle identification numbers and a
6 determination of the classification of the vehicle. The owner of
7 a vehicle which requires a vehicle examination certificate shall
8 present the vehicle for examination and obtain a completed
9 vehicle examination certificate prior to submitting an
10 application for a certificate of ownership to the director of
11 revenue. The fee for the vehicle examination application shall
12 be twenty-five dollars and shall be collected by the director of
13 revenue at the time of the request for the application and shall
14 be deposited in the state treasury to the credit of the state
15 highway fund.

16 10. When an application is made for an original Missouri
17 certificate of ownership for a motor vehicle previously
18 registered or titled in a state other than Missouri, it shall be
19 accompanied by a current inspection form certified by a duly
20 authorized official inspection station as described in chapter
21 307, RSMo. The completed form shall certify that the
22 manufacturer's identification number for the vehicle has been
23 inspected, that it is correctly displayed on the vehicle and
24 shall certify the reading shown on the odometer at the time of
25 inspection. The inspection station shall collect the same fee as
26 authorized in section 307.365, RSMo, for making the inspection,
27 and the fee shall be deposited in the same manner as provided in
28 section 307.365, RSMo. If the vehicle is also to be registered

1 in Missouri, the safety and emissions inspections required in
2 chapter 307, RSMo, shall be completed and only the fees required
3 by sections 307.365 and 307.366, RSMo, shall be charged to the
4 owner. This section shall not apply to vehicles being
5 transferred on a manufacturer's statement of origin.

6 11. Motor vehicles brought into this state in a wrecked or
7 damaged condition or after being towed as an abandoned vehicle
8 pursuant to another state's abandoned motor vehicle procedures
9 shall, in lieu of the inspection required by subsection 10 of
10 this section, be inspected by the Missouri state highway patrol
11 in accordance with subsection 9 of this section. If the
12 inspection reveals the vehicle to be in a salvage or junk
13 condition, the director shall so indicate on any Missouri
14 certificate of ownership issued for such vehicle. Any salvage
15 designation shall be carried forward on all subsequently issued
16 certificates of title for the motor vehicle.

17 12. When an application is made for an original Missouri
18 certificate of ownership for a motor vehicle previously
19 registered or titled in a state other than Missouri, and the
20 certificate of ownership has been appropriately designated by the
21 issuing state as reconstructed motor vehicle, motor change
22 vehicle, specially constructed motor vehicle, the director of
23 revenue shall appropriately designate on the current Missouri and
24 all subsequent issues of the certificate of ownership the name of
25 the issuing state and such prior designation.

26 13. When an application is made for an original Missouri
27 certificate of ownership for a motor vehicle previously
28 registered or titled in a state other than Missouri, and the

1 certificate of ownership has been appropriately designated by the
2 issuing state as non-USA-std motor vehicle, the director of
3 revenue shall appropriately designate on the current Missouri and
4 all subsequent issues of the certificate of ownership the words
5 "Non-USA-Std Motor Vehicle".

6 14. The director of revenue and the superintendent of the
7 Missouri state highway patrol shall make and enforce rules for
8 the administration of the inspections required by this section.

9 301.196. 1. Except as otherwise provided in this section,
10 the transferor of an interest in a vehicle covered by a Missouri
11 title shall notify the department of revenue of the transfer
12 within ten days of the date of transfer. The notice shall be in
13 a form determined by the department by rule and shall contain:

14 (1) A description of the vehicle sufficient to identify it;

15 (2) The name and address of the transferee;

16 (3) The date of birth of the transferee;

17 (4) The number of the transferee's driver license, unless
18 the transferee is a vehicle dealer or does not have a driver
19 license;

20 (5) The signature of the transferee;

21 (6) Any other information required by the department by
22 rule.

23 2. For purposes of giving notice under this section, if the
24 transfer occurs by operation of law, the personal representative,
25 receiver, trustee, sheriff or other representative or successor
26 in interest of the person whose interest is transferred shall be
27 considered the transferor.

28 3. The requirements of this section do not apply upon

1 creation, termination or change in a security interest or a
2 leasehold interest or upon award of ownership of a motor vehicle
3 made by court order.

4 4. A new motor vehicle franchise dealer as defined in
5 section 301.550 is exempt from the notice requirement of this
6 section.

7 5. Notification provided under this section is for
8 informational purposes only and does not constitute an assignment
9 or release of any interest in the vehicle.

10 301.197. 1. Upon receipt of a notification of transfer
11 described in section 301.196, the department shall make a
12 notation on its records indicating that it has received
13 notification that an interest in the vehicle has been
14 transferred. The notation shall be made whether or not the form
15 submitted to the department contains all the information required
16 by section 301.196, so long as there is sufficient information to
17 identify the vehicle. Thereafter, until a new title is issued,
18 when the department is asked to provide the name of the owner of
19 a vehicle as shown on its records, the department shall provide
20 the name of the transferor and indicate that department records
21 show a notification of transfer but do not show a title transfer.
22 The department shall also provide the name of the transferee if
23 it is shown on the form submitted by the transferor pursuant to
24 section 301.196.

25 2. If the department does not receive an application for
26 title from the person named as transferee in a form submitted
27 pursuant to section 301.196 within sixty days of the receipt of
28 the form, the department shall notify the transferee to apply for

1 title. Notification shall be made as soon after the sixtieth day
2 after receipt of the form as is convenient for the department.
3 The provisions of this subsection shall be in addition to the
4 requirements of section 301.190.

5 3. The department may adopt rules for the implementation of
6 section 301.196 and this section. Any rule or portion of a rule,
7 as that term is defined in section 536.010, RSMo, that is created
8 under the authority delegated in this section shall become
9 effective only if it complies with and is subject to all of the
10 provisions of chapter 536, RSMo, and, if applicable, section
11 536.028, RSMo. This section and chapter 536, RSMo, are
12 nonseverable and if any of the powers vested with the general
13 assembly pursuant to chapter 536, RSMo, to review, to delay the
14 effective date, or to disapprove and annul a rule are
15 subsequently held unconstitutional, then the grant of rulemaking
16 authority and any rule proposed or adopted after August 28, 2003,
17 shall be invalid and void.

18 302.304. 1. The director shall notify by ordinary mail any
19 operator of the point value charged against the operator's record
20 when the record shows four or more points have been accumulated
21 in a twelve-month period.

22 2. In an action to suspend or revoke a license or driving
23 privilege under this section points shall be accumulated on the
24 date of conviction. No case file of any conviction for a driving
25 violation for which points may be assessed pursuant to section
26 302.302 may be closed until such time as a copy of the record of
27 such conviction is forwarded to the department of revenue.

28 3. The director shall suspend the license and driving

1 privileges of any person whose driving record shows the driver
2 has accumulated eight points in eighteen months.

3 4. The license and driving privilege of any person whose
4 license and driving privilege have been suspended under the
5 provisions of sections 302.010 to 302.540 except those persons
6 whose license and driving privilege have been suspended under the
7 provisions of subdivision (8) of subsection 1 of section 302.302
8 or has accumulated sufficient points together with a conviction
9 under subdivision (10) of subsection 1 of section 302.302 and who
10 has filed proof of financial responsibility with the department
11 of revenue, in accordance with chapter 303, RSMo, and is
12 otherwise eligible, shall be reinstated as follows:

13 (1) In the case of an initial suspension, thirty days after
14 the effective date of the suspension;

15 (2) In the case of a second suspension, sixty days after
16 the effective date of the suspension;

17 (3) In the case of the third and subsequent suspensions,
18 ninety days after the effective date of the suspension.

19 Unless proof of financial responsibility is filed with the
20 department of revenue, a suspension shall continue in effect for
21 two years from its effective date.

22 5. The period of suspension of the driver's license and
23 driving privilege of any person under the provisions of
24 subdivision (8) of subsection 1 of section 302.302 or who has
25 accumulated sufficient points together with a conviction under
26 subdivision (10) of subsection 1 of section 302.302 shall be
27 thirty days, followed by a sixty-day period of restricted driving
28 privilege as defined in section 302.010. Upon completion of such

1 period of restricted driving privilege, upon compliance with
2 other requirements of law and upon filing of proof of financial
3 responsibility with the department of revenue, in accordance with
4 chapter 303, RSMo, the license and driving privilege shall be
5 reinstated.

6 6. If the person fails to maintain proof of financial
7 responsibility in accordance with chapter 303, RSMo, the person's
8 driving privilege and license shall be resuspended.

9 7. The director shall revoke the license and driving
10 privilege of any person when the person's driving record shows
11 such person has accumulated twelve points in twelve months or
12 eighteen points in twenty-four months or twenty-four points in
13 thirty-six months. The revocation period of any person whose
14 license and driving privilege have been revoked under the
15 provisions of sections 302.010 to 302.540 and who has filed proof
16 of financial responsibility with the department of revenue in
17 accordance with chapter 303, RSMo, and is otherwise eligible,
18 shall be terminated by a notice from the director of revenue
19 after one year from the effective date of the revocation. Unless
20 proof of financial responsibility is filed with the department of
21 revenue, except as provided in subsection 2 of section 302.541,
22 the revocation shall remain in effect for a period of two years
23 from its effective date. If the person fails to maintain proof
24 of financial responsibility in accordance with chapter 303, RSMo,
25 the person's license and driving privilege shall be rerevoked.
26 Any person whose license and driving privilege have been revoked
27 under the provisions of sections 302.010 to 302.540 shall, upon
28 receipt of the notice of termination of the revocation from the

1 director, pass the complete driver examination and apply for a
2 new license before again operating a motor vehicle upon the
3 highways of this state.

4 8. If, prior to conviction for an offense that would
5 require suspension or revocation of a person's license under the
6 provisions of this section, the person's total points accumulated
7 are reduced, pursuant to the provisions of section 302.306, below
8 the number of points required for suspension or revocation
9 pursuant to the provisions of this section, then the person's
10 license shall not be suspended or revoked until the necessary
11 points are again obtained and accumulated.

12 9. If any person shall neglect or refuse to surrender the
13 person's license, as provided herein, the director shall direct
14 the state highway patrol or any peace or police officer to secure
15 possession thereof and return it to the director.

16 10. Upon the issuance of a reinstatement or termination
17 notice after a suspension or revocation of any person's license
18 and driving privilege under the provisions of sections 302.010 to
19 302.540, the accumulated point value shall be reduced to four
20 points, except that the points of any person serving as a member
21 of the armed forces of the United States outside the limits of
22 the United States during a period of suspension or revocation
23 shall be reduced to zero upon the date of the reinstatement or
24 termination of notice. It shall be the responsibility of such
25 member of the armed forces to submit copies of official orders to
26 the director of revenue to substantiate such overseas service.
27 Any other provision of sections 302.010 to 302.540 to the
28 contrary notwithstanding, the effective date of the four points

1 remaining on the record upon reinstatement or termination shall
2 be the date of the reinstatement or termination notice.

3 11. No credit toward reduction of points shall be given
4 during periods of suspension or revocation or any period of
5 driving under a limited driving privilege granted by a court or
6 the director of revenue.

7 12. Any person or nonresident whose license or privilege to
8 operate a motor vehicle in this state has been suspended or
9 revoked under this or any other law shall, before having the
10 license or privilege to operate a motor vehicle reinstated, pay
11 to the director a reinstatement fee of twenty dollars which shall
12 be in addition to all other fees provided by law.

13 13. Notwithstanding any other provision of law to the
14 contrary, if after two years from the effective date of any
15 suspension or revocation issued under this chapter, the person or
16 nonresident has not paid the reinstatement fee of twenty dollars,
17 the director shall reinstate such license or privilege to operate
18 a motor vehicle in this state.

19 14. No person who has had a license to operate a motor
20 vehicle suspended or revoked as a result of an assessment of
21 points for a violation under subdivision (8), (9) or (10) of
22 subsection 1 of section 302.302 shall have that license
23 reinstated until such person has participated in and successfully
24 completed a substance abuse traffic offender program defined in
25 section 302.010, or a program determined to be comparable by the
26 department of mental health. Assignment recommendations, based
27 upon the needs assessment as described in subdivision (22) of
28 section 302.010, shall be delivered in writing to the person with

1 written notice that the person is entitled to have such
2 assignment recommendations reviewed by the court if the person
3 objects to the recommendations. The person may file a motion in
4 the associate division of the circuit court of the county in
5 which such assignment was given, on a printed form provided by
6 the state courts administrator, to have the court hear and
7 determine such motion pursuant to the provisions of chapter 517,
8 RSMo. The motion shall name the person or entity making the
9 needs assessment as the respondent and a copy of the motion shall
10 be served upon the respondent in any manner allowed by law. Upon
11 hearing the motion, the court may modify or waive any assignment
12 recommendation that the court determines to be unwarranted based
13 upon a review of the needs assessment, the person's driving
14 record, the circumstances surrounding the offense, and the
15 likelihood of the person committing a like offense in the future,
16 except that the court may modify but may not waive the assignment
17 to an education or rehabilitation program of a person determined
18 to be a prior or persistent offender as defined in section
19 577.023, RSMo, or of a person determined to have operated a motor
20 vehicle with fifteen-hundredths of one percent or more by weight
21 in such person's blood. Compliance with the court determination
22 of the motion shall satisfy the provisions of this section for
23 the purpose of reinstating such person's license to operate a
24 motor vehicle. The respondent's personal appearance at any
25 hearing conducted pursuant to this subsection shall not be
26 necessary unless directed by the court.

27 15. The fees for the program authorized in subsection 14 of
28 this section, or a portion thereof to be determined by the

1 department of mental health, shall be paid by the person enrolled
2 in the program. Any person who is enrolled in the program shall
3 pay, in addition to any fee charged for the program, a
4 supplemental fee [of sixty dollars] in an amount to be determined
5 by the department of mental health for the purposes of funding
6 the substance abuse traffic offender program defined in section
7 302.010 and section 577.001, RSMo, or a program determined to be
8 comparable by the department of mental health. The administrator
9 of the program shall remit to the division of alcohol and drug
10 abuse of the department of mental health on or before the
11 fifteenth day of each month the supplemental fee for all persons
12 enrolled in the program, less two percent for administrative
13 costs. Interest shall be charged on any unpaid balance of the
14 supplemental fees due the division of alcohol and drug abuse
15 pursuant to this section shall accrue at a rate not to exceed the
16 annual rate established pursuant to the provisions of section
17 32.065, RSMo, plus three percentage points. The supplemental
18 fees and any interest received by the department of mental health
19 pursuant to this section shall be deposited in the mental health
20 earnings fund which is created in section 630.053, RSMo.

21 16. Any administrator who fails to remit to the division of
22 alcohol and drug abuse of the department of mental health the
23 supplemental fees and interest for all persons enrolled in the
24 program pursuant to this section shall be subject to a penalty
25 equal to the amount of interest accrued on the supplemental fees
26 due the division pursuant to this section. If the supplemental
27 fees, interest, and penalties are not remitted to the division of
28 alcohol and drug abuse of the department of mental health within

1 six months of the due date, the attorney general of the state of
2 Missouri shall initiate appropriate action of the collection of
3 said fees and interest accrued. The court shall assess attorney
4 fees and court costs against any delinquent program.

5 302.540. 1. No person who has had a license to operate a
6 motor vehicle suspended or revoked under the provisions of
7 sections 302.500 to 302.540 shall have that license reinstated
8 until such person has participated in and successfully completed
9 a substance abuse traffic offender program defined in section
10 302.010, or a program determined to be comparable by the
11 department of mental health. Assignment recommendations, based
12 upon the needs assessment as described in subdivision (22) of
13 section 302.010, shall be delivered in writing to the person with
14 written notice that the person is entitled to have such
15 assignment recommendations reviewed by the court if the person
16 objects to the recommendations. The person may file a motion in
17 the associate division of the circuit court of the county in
18 which such assignment was given, on a printed form provided by
19 the state courts administrator, to have the court hear and
20 determine such motion pursuant to the provisions of chapter 517,
21 RSMo. The motion shall name the person or entity making the
22 needs assessment as the respondent and a copy of the motion shall
23 be served upon the respondent in any manner allowed by law. Upon
24 hearing the motion, the court may modify or waive any assignment
25 recommendation that the court determines to be unwarranted based
26 upon a review of the needs assessment, the person's driving
27 record, the circumstances surrounding the offense, and the
28 likelihood of the person committing a like offense in the future,

1 except that the court may modify but may not waive the assignment
2 to an education or rehabilitation program of a person determined
3 to be a prior or persistent offender as defined in section
4 577.023, RSMo, or of a person determined to have operated a motor
5 vehicle with fifteen-hundredths of one percent or more by weight
6 in such person's blood. Compliance with the court determination
7 of the motion shall satisfy the provisions of this section for
8 the purpose of reinstating such person's license to operate a
9 motor vehicle. The respondent's personal appearance at any
10 hearing conducted pursuant to this subsection shall not be
11 necessary unless directed by the court.

12 2. The fees for the program authorized in subsection 1 of
13 this section, or a portion thereof to be determined by the
14 division of alcohol and drug abuse of the department of mental
15 health, shall be paid by the person enrolled in the program. Any
16 person who is enrolled in the program shall pay, in addition to
17 any fee charged for the program, a supplemental fee [of sixty
18 dollars] to be determined by the department of mental health for
19 the purposes of funding the substance abuse traffic offender
20 program defined in section 302.010 and section 577.001, RSMo, or
21 a program determined to be comparable by the department of mental
22 health. The administrator of the program shall remit to the
23 division of alcohol and drug abuse of the department of mental
24 health on or before the fifteenth day of each month the
25 supplemental fee for all persons enrolled in the program, less
26 two percent for administrative costs. Interest shall be charged
27 on any unpaid balance of the supplemental fees due the division
28 of alcohol and drug abuse pursuant to this section and shall

1 accrue at a rate not to exceed the annual rate established
2 pursuant to the provision of section 32.065, RSMo, plus three
3 percentage points. The supplemental fees and any interest
4 received by the department of mental health pursuant to this
5 section shall be deposited in the mental health earnings fund
6 which is created in section 630.053, RSMo.

7 3. Any administrator who fails to remit to the division of
8 alcohol and drug abuse of the department of mental health the
9 supplemental fees and interest for all persons enrolled in the
10 program pursuant to this section shall be subject to a penalty
11 equal to the amount of interest accrued on the supplemental fees
12 due the division pursuant to this section. If the supplemental
13 fees, interest, and penalties are not remitted to the division of
14 alcohol and drug abuse of the department of mental health within
15 six months of the due date, the attorney general of the state of
16 Missouri shall initiate appropriate action of the collection of
17 said fees and interest accrued. The court shall assess attorney
18 fees and court costs against any delinquent program.

19 [3.] 4. Court-ordered participation in a substance abuse
20 traffic offender program, pursuant to section 577.049, RSMo,
21 shall satisfy the requirements of this section if the court
22 action arose out of the same occurrence that resulted in a
23 person's license being administratively suspended or revoked.

24 [4.] 5. The division of alcohol and drug abuse of the
25 department of mental health may create a treatment demonstration
26 project within existing appropriations and shall develop and
27 certify a program to provide education or rehabilitation services
28 for individuals determined by the division to be serious or

1 repeat offenders. The program shall qualify as a substance abuse
2 traffic offender program. As used in this subsection, a "serious
3 or repeat offender" is one who was determined to have a blood
4 alcohol content of fifteen-hundredths of one percent or more by
5 weight while operating a motor vehicle or a prior or persistent
6 offender as defined in section 577.023, RSMo.

7 306.016. 1. By January 1, 1995, the owner of any vessel
8 documented by the United States Coast Guard on August 28, 1994,
9 and the new owner of any vessel purchased after August 28, 1994,
10 who upon the sale or transfer of the vessel desires to document
11 the vessel with the United States Coast Guard, shall apply for a
12 vessel certificate of registration and pay a certification fee of
13 seven dollars and fifty cents, an initial registration fee in an
14 amount equal to the amount required for a certificate of number
15 under section 306.030 and all applicable state and local or in
16 lieu watercraft taxes as provided by law in effect on the date
17 the vessel was documented or submit proof that all applicable
18 registration fees have been paid to the department of revenue and
19 all applicable taxes or in lieu watercraft taxes have been paid
20 in this or another state. Such application shall include the
21 county in which such vessel will be normally maintained by the
22 new owner. A certificate of registration and a set of
23 registration decals in a form the director shall prescribe shall
24 be issued for a documented vessel. A Missouri resident shall
25 make application for a vessel certificate of registration within
26 thirty days of acquiring or bringing the vessel into this state.
27 A nonresident shall make application for a vessel certificate of
28 registration within sixty days after acquiring a vessel in this

1 state or bringing a vessel into this state if the vessel will be
2 kept in this state for a period in excess of sixty consecutive
3 days. A delinquency penalty fee of ten dollars shall be imposed
4 for each thirty days of delinquency, not to exceed a total of
5 thirty dollars. If the director of revenue learns that any
6 person has failed to make application for a vessel certificate of
7 registration in accordance with this section or has sold a vessel
8 documented by the United States Coast Guard without obtaining a
9 certificate of registration as provided in this section, the
10 director shall cancel the registration of all vessels and
11 outboard motors registered in the name of the person, either as
12 sole owner or a co-owner, and shall notify the person that the
13 cancellation will remain in force until the person pays the
14 delinquency penalty fee together with all fees, charges, and
15 payments which the person should have paid in connection with the
16 vessel certificate of registration.

17 2. A boat or vessel documented by the United States Coast
18 Guard or other agency of the federal government and operated on
19 the waters of this state shall not be liable for the payment of
20 any state or local sales or use tax on the purchase, but shall be
21 liable for the payment of an in lieu watercraft tax, which is
22 hereby imposed. The fee in lieu of tax imposed pursuant to this
23 section shall not apply to United States Coast Guard registered
24 vessels purchased for purposes of marine construction including,
25 but not limited to, barges, dredges, marine cranes, and other
26 marine equipment utilized for construction or dredging of
27 waterways. The in lieu watercraft tax shall be collected by the
28 director of revenue and deposited in the state treasury to the

1 credit of general revenue and shall be appropriated for use by
 2 the Missouri state water patrol. Watercraft dealers in this
 3 state shall report to the director of revenue on forms furnished
 4 by the director the sale of each watercraft sold to a resident of
 5 this state. If the watercraft is registered and licensed
 6 pursuant to the provisions of this chapter and all applicable
 7 sales taxes have been paid, the director shall not collect the in
 8 lieu tax imposed by this subsection. If the watercraft is
 9 registered with the United States Coast Guard or other agency of
 10 the federal government and not under the provisions of this
 11 chapter the director shall bill the purchaser of the watercraft
 12 for the in lieu tax imposed by this subsection. Any person who
 13 fails to pay the in lieu tax due under this section, within
 14 thirty days after receipt of the bill from the director of
 15 revenue, shall be liable to the same penalties imposed by law for
 16 failure to pay sales and use taxes due the state. The in lieu
 17 tax shall be determined as follows:

18 PURCHASE PRICE OF WATERCRAFT	TAX DUE
19 [\$50,000 or less	\$ 650.00
20 \$50,001 to \$100,000	1,250.00
21 \$100,001 to \$150,000	1,850.00
22 \$150,001 to \$200,000	2,450.00
23 \$200,001 and above	3,050.00]
24 <u>Less than \$15,000</u>	<u>\$ 500.00</u>
25 <u>\$15,001 to \$30,000</u>	<u>650.00</u>
26 <u>\$30,001 to \$50,000</u>	<u>1,000.00</u>
27 <u>\$50,001 to \$100,000</u>	<u>1,400.00</u>
28 <u>\$100,001 to \$150,000</u>	<u>2,000.00</u>

1	<u>\$150,001 to \$200,000</u>	<u>3,000.00</u>
2	<u>\$200,001 to \$250,000</u>	<u>4,000.00</u>
3	<u>\$250,001 to \$300,000</u>	<u>5,000.00</u>
4	<u>\$300,001 to \$350,000</u>	<u>5,500.00</u>
5	<u>\$350,001 to \$400,000</u>	<u>6,000.00</u>
6	<u>\$400,001 to \$450,000</u>	<u>6,500.00</u>
7	<u>\$450,001 to \$500,000</u>	<u>7,500.00</u>
8	<u>\$500,001 to \$550,000</u>	<u>8,500.00</u>
9	<u>\$550,001 to \$650,000</u>	<u>9,500.00</u>
10	<u>\$650,001 to \$750,000 and above</u>	<u>10,500.00</u>

11 3. The registration decals for any vessel documented by the
12 United States Coast Guard shall be in force and effect for a
13 period of three years so long as the vessel is owned or held by
14 the original holder of the certificate of registration and shall
15 be renewed upon application and payment of a registration renewal
16 fee equal to the amount required for a certificate of number
17 under section 306.030. The owner shall attach the registration
18 decals to both sides of the forward half of the bow of the
19 documented vessel in a place that is fully visible.

20 4. The department of revenue may issue a temporary vessel
21 certificate of registration authorizing the operation of a vessel
22 to be documented by the United States Coast Guard for not more
23 than sixty days. The temporary registration shall be made
24 available by the department of revenue and may be purchased from
25 the department of revenue or from a dealer upon proof of purchase
26 of a vessel. The department shall make temporary certificates of
27 registration available to registered dealers in this state in
28 sets of ten. The fee for the temporary certificates of

1 registration shall be five dollars each. No dealer shall charge
2 more than five dollars for each temporary certificate of
3 registration issued. The temporary registration shall be valid
4 for a period of sixty days from the date of issuance by the
5 department of revenue to the purchaser of the vessel or from the
6 date of sale of the vessel by a dealer from which the purchaser
7 obtains a certificate of registration. The temporary certificate
8 of registration shall be issued on a form prescribed by the
9 department of revenue and issued only for the purchaser's use in
10 the operation of the vessel purchased to enable the purchaser to
11 legally operate the vessel while a certificate of registration is
12 being obtained, and shall be displayed on no other vessel.
13 Temporary certificates of registration issued under this section
14 shall not be transferable or renewable and shall not be valid
15 upon issuance of a proper certificate of registration. The
16 dealer or authorized agent shall insert the date of issuance and
17 expiration date, year, make and the manufacturer's identification
18 number of the vessel on the temporary registration when issued to
19 the purchaser. The dealer shall complete the information on the
20 temporary registration in full. Every dealer that issues a
21 temporary certificate of registration shall keep, for inspection
22 by authorized officers, a correct record of each temporary
23 certificate of registration issued by the dealer by recording the
24 registration number, purchaser's name and address, year, make and
25 manufacturer's identification number of the vessel on which the
26 temporary certificate of registration is to be used and the date
27 of issuance.

28 5. Upon the sale or transfer of any vessel documented by

1 the United States Coast Guard for which a certificate of
2 registration has been issued, the registration shall be
3 terminated. If the new owner elects to have the vessel
4 documented by the United States Coast Guard, the new owner shall
5 submit, in addition to the properly assigned certificate of
6 registration, proof of release from the documentation provided by
7 the United States Coast Guard and shall comply with the
8 provisions of this section. If the new owner elects not to
9 document the vessel with the United States Coast Guard, the owner
10 shall comply with the applicable provisions of this chapter.

11 6. The certificate of registration shall be available at
12 all times for inspection on the vessel for which it is issued,
13 whenever the vessel is in operation.

14 313.826. Each excursion gambling boat licensed by the
15 commission shall withhold for state income tax purposes from
16 winnings of six hundred dollars or more an amount equal to four
17 percent of the prize. Withholdings made pursuant to this section
18 shall be subject to the withholding tax provisions pursuant to
19 sections 143.191 to 143.261, RSMo, excluding section 143.261,
20 RSMo.

21 338.515. The tax imposed by sections 338.500 to 338.550
22 shall become effective July 1, [2002] 2003, or the effective date
23 of sections 338.500 to 338.550, whichever is later.

24 338.520. 1. The determination of the amount of tax due
25 shall be the monthly gross retail prescription receipts reported
26 to the department of revenue multiplied by the tax rate
27 established by rule by the department of social services. Such
28 tax rate may be a graduated rate based on gross retail

1 prescription receipts and shall not exceed a rate of six percent
2 per annum of gross retail prescription receipts; provided, that
3 such rate shall not exceed one-tenth of one percent per annum in
4 the case of licensed pharmacies of which eighty percent or more
5 of such gross receipts are attributable to prescription drugs
6 that are delivered directly to the patient via common carrier, by
7 mail, or a courier service.

8 2. The department of social services shall notify each
9 licensed retail pharmacy of the amount of tax due. Such amount
10 may be paid in increments over the balance of the assessment
11 period.

12 3. The department of social services may adjust the tax
13 rate quarterly on a prospective basis. The department of social
14 services may adjust more frequently for individual providers if
15 there is a substantial and statistically significant change in
16 their pharmacy sales characteristics. The department of social
17 services may define such adjustment criteria by rule.

18 338.550. 1. The pharmacy tax required by sections 338.500
19 to 338.550 shall [be the subject of an annual health care cost
20 impact study commissioned by the department of insurance to be
21 completed prior to or on January 1, 2003, and each year the tax
22 is in effect. The report shall be submitted to the speaker of
23 the house, president pro tem of the senate, and the governor.
24 This study shall employ an independent economist and an
25 independent actuary paid for by the state's department of social
26 services. The department shall seek the advice and input from
27 the department of social services, business health care
28 purchasers, as well as health care insurers in the selection of

1 the economist and actuary. This study shall assess the degree of
2 health care costs shifted to individual Missourians and
3 individual and group health plans resulting from this tax.

4 2.] expire ninety days after any one or more of the
5 following conditions are met:

6 (1) The aggregate dispensing fee paid to pharmacists per
7 prescription is less than the fiscal year 2003 dispensing fees
8 reimbursement amount; or

9 (2) The formula used to calculate the reimbursement for
10 products dispensed by pharmacies is changed resulting in lower
11 reimbursement in the aggregate than provided in fiscal year 2003;
12 or

13 (3) July 1, 2005.

14 The director of the department of social services shall notify
15 the revisor of statutes of the expiration date as provided in
16 this subsection. The provisions of sections 338.500 to 338.550
17 shall not apply to pharmacies domiciled or headquartered outside
18 this state which are engaged in prescription drug sales that are
19 delivered directly to patients within this state via common
20 carrier, mail or a carrier service.

21 [3.] 2. Sections 338.500 to 338.550 shall expire on June
22 30, [2003] 2005.

23 484.053. The director of revenue is hereby authorized,
24 pursuant to a cooperative agreement with the supreme court, to
25 develop procedures which shall permit the clerk of the supreme
26 court to furnish the director, at least once each year, with a
27 list of persons currently licensed to practice law in this state.
28 If any such person is delinquent on any state taxes or has failed

1 to file state income tax returns in the last three years and such
2 person has not paid in protest or commenced a reasonably founded
3 dispute with such liability, the director shall notify the clerk
4 of the supreme court that such person has such delinquency or
5 failure to file.

6 488.5025. 1. In addition to any other assessment
7 authorized by law, a court may assess a fee of twenty-five
8 dollars on each person who pays a court ordered judgment,
9 penalty, fine, sanction, or court costs on a time payment basis,
10 including, restitution and juvenile monetary assessments. A time
11 payment basis shall be any judgment, penalty, fine, sanction, or
12 court cost not paid, in full, within thirty days of the date the
13 court imposed the judgment, penalty fine, sanction, or court
14 cost. Imposition of the time payment fee shall be in addition to
15 any other enforcement provisions authorized by law.

16 2. Ten dollars of the time payment fee collected pursuant
17 to this section shall be payable to the clerk of the court of the
18 county from which such fee was collected, or to such person as is
19 designated by local circuit court rule as treasurer of said fund,
20 and said fund shall be applied and expended under the direction
21 and order of the court en banc of any such county to be utilized
22 by the court to improve, maintain, and enhance the ability to
23 collect and manage moneys assessed or received by the courts, to
24 improve case processing, enhance court security, preservation of
25 the record, or to improve the administration of justice. Eight
26 dollars of the time payment fee shall be deposited in the
27 statewide court automation fund pursuant to section 476.055,
28 RSMo. Seven dollars of the time payment fee shall be paid to the

1 director of revenue, to be deposited to the general revenue fund.

2 488.5028. 1. If a person fails to pay court costs, fines,
3 fees, or other sums ordered by a court to be paid to the state or
4 political subdivision, a court may report any such delinquencies
5 in excess of twenty-five dollars to the office of state courts
6 administrator and request that the state courts administrator
7 seek a setoff of an income tax refund. The state courts
8 administrator shall set guidelines necessary to effectuate the
9 purpose of the offset program.

10 2. The office of state courts administrator shall provide
11 the department of revenue with the information necessary to
12 identify each debtor whose refund is sought to be setoff and the
13 amount of the debt or debts owed by each such debtor who is
14 entitled to a tax refund in excess of twenty-five dollars.

15 3. The department of revenue shall notify the office of
16 state courts administrator that a refund has been setoff on
17 behalf of a court and shall certify the amount of such setoff,
18 which shall not exceed the amount of the claimed debt certified.
19 When the refund owed exceeds the claimed debt, the department of
20 revenue shall send the excess amount to the debtor within a
21 reasonable time after such excess is determined.

22 4. The office of state courts administrator shall notify
23 the debtor by mail that a setoff has been sought. The notice
24 shall contain the following:

25 (1) The name of the debtor;

26 (2) The manner in which the debt arose;

27 (3) The amount of the claimed debt and the department's
28 intention to setoff the refund against the debt;

1 (4) The amount, if any, of the refund due after setoff of
2 the refund against the debt; and

3 (5) The right of the debtor to apply in writing to the
4 court originally requesting setoff for review of the setoff
5 because the debt was previously satisfied.

6
7 Any debtor applying to the court for review of the setoff shall
8 file a written application within thirty days of the date of
9 mailing of the notice and send a copy of the application to the
10 office of state courts administrator. The application for review
11 of the setoff shall contain the name of the debtor, the case name
12 and number from which the debt arose, and the grounds for review.
13 The court may upon application, or on its own motion, hold a
14 hearing on the application. The hearing shall be ancillary to
15 the original action with the only matters for determination
16 whether the refund setoff was appropriate because the debt was
17 unsatisfied at the time the court reported the delinquency to the
18 office of state courts administrator and that the debt remains
19 unsatisfied. In the case of a joint or combined return, the
20 notice sent by the department shall contain the name of the
21 nonobligated taxpayer named in the return, if any, against whom
22 no debt is claimed. The notice shall state that as to the
23 nonobligated taxpayer that no debt is owed and that the taxpayer
24 is entitled to a refund regardless of the debt owed by such other
25 person or persons named on the joint or combined return. The
26 nonobligated taxpayer may seek a refund as provided in section
27 143.784, RSMo.

28 5. Upon receipt of funds transferred from the department of

1 revenue to the office of state courts administrator pursuant to a
2 refund setoff, the state courts administrator shall deposit such
3 funds in the state treasury to be held in an escrow account,
4 which is hereby established. Interest earned on those funds
5 shall be credited to the escrow account and used to offset
6 administrative expenses. If a debtor files with a court an
7 application for review, the state courts administrator shall hold
8 such sums in question until directed by such court to release the
9 funds. If no application for review is filed, the state courts
10 administrator shall, within forty-five days of receipt of funds
11 from the department, send to the clerk of the court in which the
12 debt arose such sums as are collected by the department of
13 revenue for credit to the debtor's account.

14 488.5030. To collect on past due court ordered penalties,
15 finer, restitution, sanctions, court costs, including,
16 restitution and juvenile monetary assessments, or judgments to
17 the state of Missouri or one of its political subdivisions, any
18 division of the circuit court may contract with public agencies
19 or private entities. Any fees or costs associated with such
20 collection efforts shall be added to the amount due, but such
21 fees and costs shall not exceed twenty percent of the amount
22 collected.

23 577.041. 1. If a person under arrest, or who has been
24 stopped pursuant to subdivision (2) or (3) of subsection 1 of
25 section 577.020, refuses upon the request of the officer to
26 submit to any test allowed pursuant to section 577.020, then none
27 shall be given and evidence of the refusal shall be admissible in
28 a proceeding pursuant to section 565.024 or 565.060, RSMo, or

1 section 577.010 or 577.012. The request of the officer shall
2 include the reasons of the officer for requesting the person to
3 submit to a test and also shall inform the person that evidence
4 of refusal to take the test may be used against such person and
5 that the person's license shall be immediately revoked upon
6 refusal to take the test. If a person when requested to submit
7 to any test allowed pursuant to section 577.020 requests to speak
8 to an attorney, the person shall be granted twenty minutes in
9 which to attempt to contact an attorney. If upon the completion
10 of the twenty-minute period the person continues to refuse to
11 submit to any test, it shall be deemed a refusal. In this event,
12 the officer shall, on behalf of the director of revenue, serve
13 the notice of license revocation personally upon the person and
14 shall take possession of any license to operate a motor vehicle
15 issued by this state which is held by that person. The officer
16 shall issue a temporary permit, on behalf of the director of
17 revenue, which is valid for fifteen days and shall also give the
18 person a notice of such person's right to file a petition for
19 review to contest the license revocation.

20 2. The officer shall make a sworn report to the director of
21 revenue, which shall include the following:

22 (1) That the officer has:

23 (a) Reasonable grounds to believe that the arrested person
24 was driving a motor vehicle while in an intoxicated or drugged
25 condition; or

26 (b) Reasonable grounds to believe that the person stopped,
27 being under the age of twenty-one years, was driving a motor
28 vehicle with a blood alcohol content of two-hundredths of one

1 percent or more by weight; or

2 (c) Reasonable grounds to believe that the person stopped,
3 being under the age of twenty-one years, was committing a
4 violation of the traffic laws of the state, or political
5 subdivision of the state, and such officer has reasonable grounds
6 to believe, after making such stop, that the person had a blood
7 alcohol content of two-hundredths of one percent or greater;

8 (2) That the person refused to submit to a chemical test;

9 (3) Whether the officer secured the license to operate a
10 motor vehicle of the person;

11 (4) Whether the officer issued a fifteen-day temporary
12 permit;

13 (5) Copies of the notice of revocation, the fifteen-day
14 temporary permit and the notice of the right to file a petition
15 for review, which notices and permit may be combined in one
16 document; and

17 (6) Any license to operate a motor vehicle which the
18 officer has taken into possession.

19 3. Upon receipt of the officer's report, the director shall
20 revoke the license of the person refusing to take the test for a
21 period of one year; or if the person is a nonresident, such
22 person's operating permit or privilege shall be revoked for one
23 year; or if the person is a resident without a license or permit
24 to operate a motor vehicle in this state, an order shall be
25 issued denying the person the issuance of a license or permit for
26 a period of one year.

27 4. If a person's license has been revoked because of the
28 person's refusal to submit to a chemical test, such person may

1 petition for a hearing before a circuit or associate circuit
2 court in the county in which the arrest or stop occurred. The
3 person may request such court to issue an order staying the
4 revocation until such time as the petition for review can be
5 heard. If the court, in its discretion, grants such stay, it
6 shall enter the order upon a form prescribed by the director of
7 revenue and shall send a copy of such order to the director.
8 Such order shall serve as proof of the privilege to operate a
9 motor vehicle in this state and the director shall maintain
10 possession of the person's license to operate a motor vehicle
11 until termination of any revocation pursuant to this section.
12 Upon the person's request the clerk of the court shall notify the
13 prosecuting attorney of the county and the prosecutor shall
14 appear at the hearing on behalf of the director of revenue. At
15 the hearing the court shall determine only:

16 (1) Whether or not the person was arrested or stopped;

17 (2) Whether or not the officer had:

18 (a) Reasonable grounds to believe that the person was
19 driving a motor vehicle while in an intoxicated or drugged
20 condition; or

21 (b) Reasonable grounds to believe that the person stopped,
22 being under the age of twenty-one years, was driving a motor
23 vehicle with a blood alcohol content of two-hundredths of one
24 percent or more by weight; or

25 (c) Reasonable grounds to believe that the person stopped,
26 being under the age of twenty-one years, was committing a
27 violation of the traffic laws of the state, or political
28 subdivision of the state, and such officer had reasonable grounds

1 to believe, after making such stop, that the person had a blood
2 alcohol content of two-hundredths of one percent or greater; and

3 (3) Whether or not the person refused to submit to the
4 test.

5 5. If the court determines any issue not to be in the
6 affirmative, the court shall order the director to reinstate the
7 license or permit to drive.

8 6. Requests for review as provided in this section shall go
9 to the head of the docket of the court wherein filed.

10 7. No person who has had a license to operate a motor
11 vehicle suspended or revoked pursuant to the provisions of this
12 section shall have that license reinstated until such person has
13 participated in and successfully completed a substance abuse
14 traffic offender program defined in section 577.001, or a program
15 determined to be comparable by the department of mental health or
16 the court. Assignment recommendations, based upon the needs
17 assessment as described in subdivision (22) of section 302.010,
18 RSMo, shall be delivered in writing to the person with written
19 notice that the person is entitled to have such assignment
20 recommendations reviewed by the court if the person objects to
21 the recommendations. The person may file a motion in the
22 associate division of the circuit court of the county in which
23 such assignment was given, on a printed form provided by the
24 state courts administrator, to have the court hear and determine
25 such motion pursuant to the provisions of chapter 517, RSMo. The
26 motion shall name the person or entity making the needs
27 assessment as the respondent and a copy of the motion shall be
28 served upon the respondent in any manner allowed by law. Upon

1 hearing the motion, the court may modify or waive any assignment
2 recommendation that the court determines to be unwarranted based
3 upon a review of the needs assessment, the person's driving
4 record, the circumstances surrounding the offense, and the
5 likelihood of the person committing a like offense in the future,
6 except that the court may modify but may not waive the assignment
7 to an education or rehabilitation program of a person determined
8 to be a prior or persistent offender as defined in section
9 577.023, or of a person determined to have operated a motor
10 vehicle with fifteen-hundredths of one percent or more by weight
11 in such person's blood. Compliance with the court determination
12 of the motion shall satisfy the provisions of this section for
13 the purpose of reinstating such person's license to operate a
14 motor vehicle. The respondent's personal appearance at any
15 hearing conducted pursuant to this subsection shall not be
16 necessary unless directed by the court.

17 8. The fees for the substance abuse traffic offender
18 program, or a portion thereof to be determined by the division of
19 alcohol and drug abuse of the department of mental health, shall
20 be paid by the person enrolled in the program. Any person who is
21 enrolled in the program shall pay, in addition to any fee charged
22 for the program, a supplemental fee [of sixty dollars] to be
23 determined by the department of mental health for the purposes of
24 funding the substance abuse traffic offender program defined in
25 section 302.010, RSMo, and section 577.001. The administrator of
26 the program shall remit to the division of alcohol and drug abuse
27 of the department of mental health on or before the fifteenth day
28 of each month the supplemental fee for all persons enrolled in

1 the program, less two percent for administrative costs. Interest
2 shall be charged on any unpaid balance of the supplemental fees
3 due the division of alcohol and drug abuse pursuant to this
4 section and shall accrue at a rate not to exceed the annual rates
5 established pursuant to the provisions of section 32.065, RSMo,
6 plus three percentage points. The supplemental fees and any
7 interest received by the department of mental health pursuant to
8 this section shall be deposited in the mental health earnings
9 fund which is created in section 630.053, RSMo.

10 9. Any administrator who fails to remit to the division of
11 alcohol and drug abuse of the department of mental health the
12 supplemental fees and interest for all persons enrolled in the
13 program pursuant to this section shall be subject to a penalty
14 equal to the amount of interest accrued on the supplemental fees
15 due the division pursuant to this section. If the supplemental
16 fees, interest, and penalties are not remitted to the division of
17 alcohol and drug abuse of the department of mental health within
18 six months of the due date, the attorney general of the state of
19 Missouri shall initiate appropriate action of the collection of
20 said fees and interest accrued. The court shall assess attorney
21 fees and court costs against any delinquent program.

22 577.049. 1. Upon a plea of guilty or a finding of guilty
23 for an offense of violating the provisions of section 577.010 or
24 577.012 or violations of county or municipal ordinances involving
25 alcohol or drug related traffic offenses, the court shall order
26 the person to participate in and successfully complete a
27 substance abuse traffic offender program defined in section
28 577.001.

1 2. The fees for the substance abuse traffic offender
2 program, or a portion thereof, to be determined by the division
3 of alcohol and drug abuse of the department of mental health,
4 shall be paid by the person enrolling in the program. Any person
5 who [attends] is enrolled in the program shall pay, in addition
6 to any fee charged for the program, a supplemental fee [of sixty
7 dollars] to be determined by the department of mental health for
8 the purposes of funding the substance abuse traffic offender
9 program defined in section 302.010, RSMo, and section 577.001.

10 The administrator of the program shall remit to the division of
11 alcohol and drug abuse of the department of mental health on or
12 before the fifteenth day of each month the supplemental fees for
13 all persons enrolled in the program, less two percent for
14 administrative costs. Interest shall be charged on any unpaid
15 balance of the supplemental fees due the division of alcohol and
16 drug abuse pursuant to this section and shall accrue at a rate
17 not to exceed the annual rates established pursuant to the
18 provisions of section 32.065, RSMo, plus three percentage points.
19 The supplemental fees and any interest received by the department
20 of mental health pursuant to this section shall be deposited in
21 the mental health earnings fund which is created in section
22 630.053, RSMo.

23 3. Any administrator who fails to remit to the division of
24 alcohol and drug abuse of the department of mental health the
25 supplemental fees and interest for all persons enrolled in the
26 program pursuant to this section shall be subject to a penalty
27 equal to the amount of interest accrued on the supplemental fees
28 due the division pursuant to this section. If the supplemental

1 fees, interest, and penalties are not remitted to the division of
2 alcohol and drug abuse of the department of mental health within
3 six months of the due date, the attorney general of the state of
4 Missouri shall initiate appropriate action of the collection of
5 said fees and interest accrued. The court shall assess attorney
6 fees and court costs against any delinquent program.

7 577.520. 1. No person who has had his license suspended or
8 revoked under the provisions of sections 577.500 and 577.505
9 shall have that license reinstated until he has paid a
10 twenty-dollar reinstatement fee and has successfully completed a
11 substance abuse traffic offender program as defined in section
12 577.001.

13 2. The fees for the substance abuse traffic offender
14 program, or a portion thereof to be determined by the division of
15 alcohol and drug abuse of the department of mental health, shall
16 be paid by the person enrolled in the program. Any person who is
17 enrolled in the program shall pay, in addition to any fee charged
18 for the program, a supplemental fee [of sixty dollars] to be
19 determined by the department of mental health for the purposes of
20 funding the substance abuse traffic offender program defined in
21 section 302.010, RSMo, and section 577.001, RSMo, or a program
22 determined to be comparable by the department of mental health.

23 The administrator of the program shall remit to the division of
24 alcohol and drug abuse of the department of mental health on or
25 before the fifteenth of each month the supplemental fees for all
26 persons enrolled in the program, less two percent for
27 administrative costs. Interest shall be charged on any unpaid
28 balance of the supplemental fees due the division of alcohol and

1 drug abuse pursuant to this section and shall accrue at a rate
2 not to exceed the annual rates established pursuant to the
3 provisions of section 32.065, RSMo, plus three percentage points.
4 The supplemental fees and any interest received by the department
5 of mental health pursuant to this section shall be deposited in
6 the mental health earnings fund which is created in section
7 630.053, RSMo.

8 3. Any administrator who fails to remit to the division of
9 alcohol and drug abuse of the department of mental health the
10 supplemental fees and interest for all persons enrolled in the
11 program pursuant to this section shall be subject to a penalty
12 equal to the amount of interest accrued on the supplemental fees
13 due the division pursuant to this section. If the supplemental
14 fees, interest, and penalties are not remitted to the division of
15 alcohol and drug abuse of the department of mental health within
16 six months of the due date, the attorney general of the state of
17 Missouri shall initiate appropriate action of the collection of
18 said fees and interest accrued. The court shall assess attorney
19 fees and court costs against any delinquent program.

20 Section 1. 1. As a condition of continued employment with
21 the state of Missouri, all persons employed full-time, part-time,
22 or on a temporary or contracted basis by the executive,
23 legislative, or judicial branch shall file all state income tax
24 returns and pay all state income taxes owed.

25 2. Each chief administrative officer or their designee of
26 each division of each branch of state government shall at least
27 one time each year check the status of every employee within the
28 division against a database developed by the director of revenue

1 to determine if all state income tax returns have been filed and
2 all state income taxes owed have been paid. The officer or
3 designee shall notify any employee if the database shows any
4 state income tax return has not been filed or taxes are owed
5 under that employee's name or taxpayer number. Upon
6 notification, the employee will have thirty days to satisfy the
7 liability or provide the officer or designee with a copy of a
8 payment plan approved by the director of revenue. Failure to
9 satisfy the liability or provide a copy of the payment plan
10 within the thirty days will result in immediate dismissal of the
11 employee from employment by the state.

12 3. The chief administrative officer of each division of the
13 general assembly or their designee shall at least one time each
14 year provide the name and social security number of every member
15 of the general assembly to the director of revenue to determine
16 if all state income tax returns have been filed and all state
17 income taxes owed have been paid. The director shall notify any
18 member of the general assembly if the database shows any state
19 income tax return has not been filed or taxes are owed under that
20 member's name or taxpayer number. Upon notification, the member
21 will have thirty days to satisfy the liability or provide the
22 director with a copy of a payment plan approved by the director
23 of revenue. Failure to satisfy the liability or provide a copy
24 of the payment plan within the thirty days will result in the
25 member's name being submitted to the appropriate ethics committee
26 for disciplinary action deemed appropriate by the committee.

27 4. The chief administrative officer of each division of the
28 judicial branch or their designee shall at least one time each

1 year provide the name and social security number of every elected
2 or appointed member of the judicial branch to the director of
3 revenue to determine if all state income tax returns have been
4 filed and all state income taxes owed have been paid. The
5 director shall notify any member if the database shows any state
6 income tax return has not been filed or taxes are owed under that
7 member's name or taxpayer number. Upon notification, the member
8 will have thirty days to satisfy the liability or provide the
9 director with a copy of a payment plan approved by the director
10 of revenue. Failure to satisfy the liability or provide a copy
11 of the payment plan within the thirty days will result in the
12 member's name being submitted to the appropriate ethics body for
13 disciplinary action deemed appropriate by that body.

14 5. The director of revenue shall at least one time each
15 year check the status of every statewide elected official against
16 a database developed by the director to determine if all state
17 income tax returns have been filed and all state income taxes
18 owed have been paid. The director shall notify any elected
19 official if the database shows any state income tax return has
20 not been filed or taxes are owed under that official's name or
21 taxpayer number. Upon notification, the official will have
22 thirty days to satisfy the liability or agree to a payment plan
23 approved by the director of revenue. Failure to satisfy the
24 liability or agree to the payment plan within the thirty days
25 will result in the official's name being submitted to the state
26 ethics commission.

27 Section 2. All governmental entities issuing professional
28 licenses, certificates, registrations, or permits pursuant to

1 sections 209.319 to 209.339, RSMo, sections 214.270 to 214.516,
2 RSMo, sections 256.010 to 256.453, RSMo, section 375.141, RSMo,
3 sections 436.005 to 436.071, RSMo, and chapter 317, RSMo, and
4 chapters 324 to 346, RSMo, shall provide the director of revenue
5 with the name and social security number of each applicant for
6 licensure with or licensee of such entities within one month of
7 the date the application is filed or at least one month prior to
8 the anticipated renewal of a licensee's license. If such
9 licensee is delinquent on any state taxes or has failed to file
10 state income tax returns in the last three years, the director
11 shall then send notice to each such entity and licensee. In the
12 case of such delinquency or failure to file, the licensee's
13 license shall be revoked within ninety days after notice of such
14 delinquency or failure to file, unless the director of revenue
15 verifies that such delinquency or failure has been remedied or
16 arrangements have been made to achieve such remedy. Tax
17 liability paid in protest or reasonably founded disputes with
18 such liability shall be considered paid for the purposes of this
19 section.

20 [196.365. 1. It shall be unlawful to make,
21 manufacture, or in any manner produce or distribute any
22 soft drinks or beverages, excepting malt beverages,
23 without first obtaining a license from the department
24 of health and senior services, as in sections 196.365
25 to 196.445 required.

26 2. The term "soft drinks" as used in sections
27 196.365 to 196.445 shall be held to mean and include
28 all beverages of every kind manufactured or sold in
29 this state, which shall be understood to include those
30 containing less than one-half of one percent of or no
31 alcohol, including carbonated beverages, still drinks,
32 seltzer water, artificial or natural mineral waters,
33 and all other waters used and sold for beverage
34 purposes.

35 3. Application for such license shall be made to
36 the department of health and senior services on a blank

1 prescribed by the department for that purpose. Such
2 license shall expire on the thirtieth day of June next
3 following the day of issuance thereof.]
4

5 [196.367. Effective July 1, 2005, any
6 manufacturer or distributor shall be exempted from the
7 provisions of sections 196.365 to 196.445 if the
8 manufacturer satisfies all applicable Food and Drug
9 Administration regulations.]
10

11 [196.370. Upon receipt of the application the
12 department of health and senior services shall cause an
13 examination and inspection to be made into the sanitary
14 conditions of such place of manufacture and may also
15 cause an analysis to be made of the products of such
16 manufacturer. If the buildings and equipment so to be
17 used found by the department of health and senior
18 services to be in a sanitary condition and the analysis
19 of said products or samples thereof show the same to be
20 unadulterated and free from ingredients injurious to
21 health, the department of health and senior services
22 upon payment of a license fee as provided by sections
23 196.365 to 196.445, shall cause a license to be issued
24 authorizing the applicant to manufacture any such soft
25 drinks or beverages. Such license shall be renewed
26 annually upon the same terms and conditions as required
27 for the original license.]
28

29 [196.375. A license fee of one dollar shall be
30 paid by each manufacturer or distributor of soft drinks
31 or beverages required to be licensed under the
32 provisions of sections 196.365 to 196.445; and in
33 addition thereto an inspection fee shall be paid by
34 wholesale manufacturers or distributors of soft drinks
35 or beverages of three-tenths cent for each gallon of
36 such beverage manufactured or sold in this state, but
37 the fees for inspection shall not exceed four cents per
38 month per case of twenty-four bottles or cans of such
39 manufacturer's bottling or canning capacity, as
40 determined by the rated capacity of the machines
41 therein for an eight-hour day as rated by the
42 manufacturer of such machines. All fees received shall
43 be paid into the state treasury.]
44

45 [196.380. All beverages, soft drinks, sirups,
46 flavors or extracts as in sections 196.365 to 196.445
47 described, which are manufactured, prepared or bottled
48 in this state and exported outside of this state for
49 sale, shall be inspected as other beverages, soft
50 drinks, sirups, flavors or extracts designated in said

1 sections, but such inspection shall be free of cost to
2 the manufacturer or bottler.]

3
4 [196.385. No such bottled soft drinks or
5 beverages that are manufactured out of the state of
6 Missouri shall be sold or offered for sale within the
7 state unless the same is first inspected and analyzed
8 and approved by the department of health and senior
9 services which shall be upon a like application as
10 provided in section 196.365 and a license fee of one
11 dollar shall be paid therefor; and in addition thereto
12 an inspection fee of three-tenths cent for each gallon
13 of such beverages sold in this state by such
14 manufacturer shall be paid by such manufacturer. Like
15 samples for such inspection and analysis shall be
16 furnished as herein provided for Missouri
17 manufacturers. Such license shall be renewed annually
18 upon the same terms and conditions as required for the
19 original license.]

20
21 [196.390. Every railroad, express or
22 transportation company shall, when requested, furnish
23 to the department of health and senior services a
24 duplicate bill of lading or receipt showing the name of
25 the consignor and consignee, date, place received,
26 destination and quantity of soft drinks or beverages,
27 sirups, extracts or flavors received by them for
28 shipment to any point within this state. Upon failure
29 to comply with the provisions therein, said railroad,
30 express or transportation company shall pay to the
31 state of Missouri the sum of fifty dollars for each and
32 every failure, to be recovered in any court of
33 competent jurisdiction. The department of health and
34 senior services is hereby authorized and empowered to
35 sue in its name at the relation and to the use of the
36 state and any sums thus collected shall be paid into
37 the state treasury.]

38
39 [196.395. Every person, firm or corporation who
40 shall receive for sale or offer for sale any such
41 nonintoxicating beverages or soft drinks, fountain or
42 other sirups, flavors or extracts other than those
43 manufactured, prepared or bottled in this state, shall,
44 upon receipt of same, and before offering same for
45 sale, notify the department of health and senior
46 services who shall be furnished with a sworn affidavit
47 subscribed by an officer authorized to administer
48 oaths, from the manufacturer or bottler or other
49 reputable person having actual knowledge of the
50 composition of such beverages, sirups or flavors, that

1 no material which is not pure, clean or wholesome was
2 used in the manufacture of same.]

3
4 [196.400. No person, persons, firm or corporation
5 engaged in the manufacture or bottling within this
6 state of any nonintoxicating beverage or soft drink, as
7 that term is described in section 196.365, or of
8 fountain sirups, flavors or extracts intended for use
9 in the preparation or concoction of such beverages or
10 soft drinks, shall use any substance materially or
11 chemically in the manufacture, bottling or preparation
12 of such beverages which is not pure, clean and
13 wholesome.]

14
15 [196.405. All manufacturers, wholesalers and
16 dealers in bottling soft drinks, beverages, sirups,
17 flavors or extracts shall keep an accurate account of
18 their sales and make a report under oath at the end of
19 each month to the department of health and senior
20 services with a remittance to cover all sales for the
21 month, unless such manufacturer or bottler pays the
22 maximum inspection fee based on the bottling capacity
23 of such manufacturer's or bottler's plant pursuant to
24 section 196.375. The books of such manufacturers,
25 bottlers, wholesalers or dealers shall at all times be
26 open to examination and inspection by the department of
27 health and senior services and its officers and
28 agents.]

29
30 [196.415. No person, firm or corporation shall
31 sell, offer for sale or give away within the state any
32 beverages in bottles or other containers unless each of
33 such bottles or containers shall have blown into it,
34 etched or engraved, or otherwise labeled thereon, the
35 name of the person, firm or corporation manufacturing
36 or bottling such beverage or the name of the registered
37 trademark of such beverages. The filling or refilling
38 of any bottles or other containers with soft drinks, or
39 beverages with intent to sell or vend such soft drinks
40 or beverages which bears the label of any other person,
41 firm or corporation, without the consent of such
42 person, firm or corporation, shall be deemed a
43 violation of sections 196.365 to 196.445.]

44
45 [196.420. All containers used in the packaging of
46 soft drinks shall be clean and sanitary at the time of
47 selling, in accordance with regulations established by
48 the department of health and senior services, after
49 public notice and hearing.]

1 [196.425. The department of health and senior
2 services shall record on books kept for that purpose
3 the names and places of business of all persons, firms
4 and corporations engaged in the manufacture,
5 preparation or bottling of all nonintoxicating
6 beverages or soft drinks or sirups, flavors or extracts
7 as described in section 196.365. The department shall
8 keep a record of all nonintoxicating beverages or soft
9 drinks manufactured, prepared or bottled and the amount
10 produced by each manufacturer or bottler or sold by
11 dealer, or in the case of manufacturers in this state,
12 of the bottling capacity of such manufacturer's plant
13 and shall keep a record of all inspections made. The
14 department shall keep a record of all fees collected
15 and all expenditures incurred and shall make a full and
16 complete report of the same to the governor upon the
17 first day of each year.]
18

19 [196.430. The expense of the department of health
20 and senior services incurred in carrying out the
21 provisions of sections 196.365 to 196.445, including
22 salaries, traveling expenses of officials or employees
23 and of supplies, shall be paid in the same manner as
24 other expenses of the department of health and senior
25 services pursuant to the laws relating thereto; and all
26 fees shall be payable to and collected by the state
27 director of revenue and shall be deposited by him in
28 the state treasury to the credit of the general revenue
29 fund of the state.]
30

31 [196.435. The department of health and senior
32 services shall have power to revoke any license issued
33 under the provisions of sections 196.365 to 196.445
34 whenever said department shall determine that any
35 provision of sections 196.365 to 196.445 or the rules
36 and regulations of the department of health and senior
37 services made in pursuance to the sections have been
38 violated. Any person, firm or corporation whose
39 license has been revoked, shall discontinue the
40 manufacture and sale of soft drinks or beverages until
41 the provisions of sections 196.365 to 196.445 have been
42 complied with and a new license issued. The department
43 of health and senior services may revoke such license
44 temporarily until there is a compliance with the
45 provisions of sections 196.365 to 196.445 or the rules
46 and regulations of the department of health and senior
47 services made in pursuance to said sections.]
48

49 [196.436. Any person aggrieved by an official
50 action of the department of health and senior services

1 affecting the licensed status of a person under the
2 provisions of sections 196.365 to 196.445, including
3 the refusal to grant, the grant, the revocation, the
4 suspension, or the failure to renew a license, may seek
5 a determination thereon by the administrative hearing
6 commission pursuant to the provisions of section
7 161.272, RSMo, and it shall not be a condition to such
8 determination that the person aggrieved seek a
9 reconsideration, a rehearing, or exhaust any other
10 procedure within the department of health and senior
11 services or the department of social services.]
12

13 [196.440. The department of health and senior
14 services may make suitable rules and regulations for
15 the carrying out of the provisions of sections 196.365
16 to 196.445.]
17

18 [196.445. Any person who shall violate any of the
19 provisions of sections 196.365 to 196.445 shall be
20 deemed guilty of a misdemeanor and shall, upon
21 conviction thereof be punished by a fine not exceeding
22 five hundred dollars or by imprisonment in the county
23 jail for a period not exceeding ninety days, or by both
24 such fine and imprisonment.]
25

26 [338.501. In fiscal year 2003, the amount
27 generated by the tax imposed pursuant to section
28 338.500, less any amount paid pursuant to section
29 338.545, shall be used in the formula necessary to
30 qualify for the calculations included in house bill
31 1102, section 2.325 through section 2.333 as passed by
32 the ninety-first general assembly, second regular
33 session.]
34

35 [338.525. If a pharmacy's gross retail
36 prescription receipts are included in the revenue
37 assessed by the federal reimbursement allowance or the
38 nursing facility reimbursement allowance, the
39 proportion of those taxes paid or the entire tax due
40 shall be allowed as a credit for the pharmacy tax due
41 pursuant to section 338.500.]
42

43 [338.545. 1. The Medicaid pharmacy dispensing
44 fee shall be adjusted to include a supplemental payment
45 amount equal to the tax assessment due plus ten
46 percent.

47 2. The amount of the supplemental payment shall
48 be adjusted once annually beginning July first or once
49 annually after the initial start date of the pharmacy
50 tax, whichever is later.

1 3. If the pharmacy tax required by sections
2 338.500 to 338.550 is declared invalid, the pharmacy
3 dispensing fee for the Medicaid program shall be the
4 same as the amount required on July 1, 2001.]

5 Section B. Because immediate action is necessary to fund
6 critical services of state government, section A of this act is
7 deemed necessary for the immediate preservation of the public
8 health, welfare, peace, and safety, and is hereby declared to be
9 an emergency act within the meaning of the constitution, and
10 section A of this act shall be in full force and effect upon its
11 passage and approval or on July 1, 2003, whichever later occurs.