

FIRST REGULAR SESSION

# HOUSE BILL NO. 912

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1<sup>st</sup> time March 31, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2199L.011

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### AN ACT

To repeal sections 143.511 and 143.551, RSMo, and to enact in lieu thereof two new sections relating to electronically filed tax returns.

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

Section A. Sections 143.511 and 143.551, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 143.511 and 143.551, to read as follows:

143.511. **1.** Income tax returns required by sections 143.011 to 143.996 shall be filed  
2 on or before the fifteenth day of the fourth month following the close of the taxpayer's taxable  
3 year except where the taxpayer is an exempt organization. Exempt organizations shall have the  
4 same due date as set by the Internal Revenue Code of 1986, as amended. A person required to  
5 make and file a return under sections 143.011 to 143.996 shall, without assessment, notice, or  
6 demand, pay any tax due thereon to the director of revenue on or before the date fixed for filing  
7 such return (determined without regard to any extension of time for filing the return). The  
8 director of revenue shall prescribe by regulation the place for filing any return, declaration,  
9 statement, or other document required pursuant to this chapter and for the payment of any tax.

10 **2. Any person acting as a practitioner or preparer, and who completes and files**  
11 **more than two hundred individual income tax returns each year, is required to file and pay**  
12 **such returns electronically, as prescribed by the director of revenue.**

143.551. 1. The director of revenue may grant a reasonable extension of time for  
2 payment of tax or estimated tax or any installment thereof, or for filing any return, declaration,  
3 statement, or other document required in sections 143.011 to 143.996 on such terms and  
4 conditions as he **or she** may require. Except for a taxpayer who is outside the United States, no

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

5 such extension for filing any return, declaration, statement, or document, shall exceed six  
6 months.

7           2. If a taxpayer has been granted an extension of time for filing his or its federal income  
8 tax return, the filing of a copy of the extension or the form relating to an automatic extension  
9 with the director of revenue shall automatically extend the due date of the income tax return  
10 required by sections 143.011 to 143.996. **If a taxpayer has been granted an extension of time  
11 for filing his or her federal tax return electronically, the Missouri individual income tax  
12 return shall have the same due date, as long as such return is also filed electronically.**

13           3. If a taxpayer has been granted an extension of time for paying his or its federal income  
14 tax, the filing of a copy of the extension with the director of revenue shall automatically extend  
15 the time for the payment of the tax required by sections 143.011 to 143.996.

16           4. If the time for filing a return is extended under subsection 2, but the time for payment  
17 is not extended under subsection 3, the taxpayer shall pay, on or before the date prescribed for  
18 the filing of the return (determined without regard to any extensions of time for such filing), the  
19 amount properly estimated as his or its tax for the taxable year.