

HOUSE _____ AMENDMENT NO. _____

Offered By _____

1 AMEND Senate Committee Substitute for Senate Bill No. 19, Section A, Page 1, Line 2, by inserting
2 after said section the following:

3 “32.383. 1. Notwithstanding the provisions of any other law to the contrary, with respect to taxes
4 administered by the department of revenue, an amnesty from the assessment or payment of all penalties,
5 additions to tax, and interest shall apply with respect to unpaid taxes or taxes due and owing reported and
6 paid in full from August 1, 2011, to October 31, 2011, regardless of whether previously assessed, except
7 for penalties, additions to tax, and interest paid before August 1, 2011. The amnesty shall apply only to
8 state tax liabilities due or due but unpaid on or before December 31, 2010, and shall not extend to any
9 taxpayer who at the time of payment is a party to any criminal investigations or to any civil or criminal
10 litigation that is pending in any court of the United States or this state for nonpayment, delinquency, or
11 fraud in relation to any state tax imposed by this state.

12 2. Upon written application by the taxpayer, on forms prescribed by the director of revenue, and
13 upon compliance with the provisions of this section, the department of revenue shall not seek to collect
14 any penalty, addition to tax, or interest that may be applicable. The department of revenue shall not seek
15 civil or criminal prosecution for any taxpayer for the taxable period for which the amnesty has been
16 granted.

17 3. Amnesty shall be granted only to those taxpayers who have applied for amnesty within the
18 period stated in this section, who have filed a tax return for each taxable period for which amnesty is
19 requested, who have paid the entire balance due within sixty days of approval by the department of
20 revenue, and who agree to comply with state tax laws for the next eight years from the date of the
21 agreement. No taxpayer shall be entitled to a waiver of any penalty, addition to tax, or interest under this
22 section unless full payment of the tax due is made in accordance with rules established by the director of
23 revenue.

24 4. All taxpayers granted amnesty under this section shall comply with this state's tax laws for the
25 eight years following the date of the amnesty agreement. If any such taxpayer fails to comply with all of
26 this state's tax laws at any time during the eight years following the date of the agreement, all penalties,
27 additions to tax, and interest that were waived under the amnesty agreement shall become due and owing
28 immediately.

29 5. If a taxpayer elects to participate in the amnesty program established in this section as
30 evidenced by full payment of the tax due as established by the director of revenue, that election shall

1 constitute an express and absolute relinquishment of all administrative and judicial rights of appeal. No
2 tax payment received under this section shall be eligible for refund or credit.

3 6. Nothing in this section shall be interpreted to disallow the department of revenue to adjust a
4 taxpayer's tax return as a result of any state or federal audit.

5 7. All tax payments received as a result of the amnesty program established in this section, other
6 than revenues earmarked by the Constitution of Missouri, shall be deposited in the state general revenue
7 fund.

8 8. The department may promulgate rules or issue administrative guidelines as are necessary to
9 implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section
10 536.010, that is created under the authority delegated in this section shall become effective only if it
11 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
12 This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly
13 under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
14 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after July
15 1, 2011, shall be invalid and void.

16 9. This section shall become effective on July 1, 2011, and shall expire on December 31, 2014.
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18 144.140. From every remittance to the director of revenue made on or before the date when the
19 same becomes due, the person required to remit the same, including any person who is selected or
20 appointed by the state director of revenue to act as an agent of the department of revenue as provided in
21 chapter 136.055, shall be entitled to deduct and retain an amount equal to two percent thereof.”; and
22

23 Further amend said bill, Section 147.010, Page 4, Line 117, by inserting after all of said section the
24 following:

25 “Section B. Because immediate action is necessary to secure adequate state revenue, section
26 32.383 of section A of this act is deemed necessary for the immediate preservation of the public health,
27 welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the
28 constitution, and section 32.383 of section A of this act shall be in full force and effect upon its passage
29 and approval.”; and
30

31 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.