

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 591,
Page 1, Section A, Line 7, by inserting after all of said section, the following:

“32.028. 1. There is hereby created a department of revenue in charge of a director
appointed by the governor, by and with the advice and consent of the senate. The department
shall collect all taxes and fees payable to the state as provided by law and may collect, upon
referral by a state agency, debts owed to any state agency subject to section 32.420.

2. The powers, duties and functions of the department of revenue, chapter 32 and others,
are transferred by type I transfer to the department of revenue. All powers, duties and function of
the collector of revenue are transferred to the director of the department by type I transfer and the
position of collector of revenue is abolished.

3. The powers, duties and functions of the state tax commission, chapter 138 and others,
are transferred by type III transfer to the department of revenue.

4. All of the powers, duties and functions of the state tax commission relating to
administration of the corporation franchise tax, chapter 152, and others, are transferred by type I
transfer to the department of revenue; provided, however, that the provision of section 138.430
relating to appeals from decisions of the director of revenue shall apply to these taxes.

5. All the powers, duties and functions of the highway reciprocity commission, chapter
301, are transferred by type II transfer to the department of revenue.

32.058. For all years beginning after January 1, 2013, notwithstanding the certified mail
provisions contained in chapters 32, 140, 142, 143, 144, 147, 148, 149, and 302, the director of
revenue may choose to mail any document by first class mail only if at least one notice of
deficiency or assessment is sent to the taxpayer via certified mail to the last known address.”; and

Further amend said bill, Page 2, Section 32.087, Line 33, by inserting after the words, “local sales
tax law.” the following:

“The director shall retain one percent of the amount of any local sales or use tax collected for cost
of collection.”; and

Further amend said bill, Page 5, section, Line 128, by inserting after all of said section, the following:

1 “32.088. 1. Beginning January 1, 2013, the possession of a statement from the department of
2 revenue stating no tax, applicable to the business seeking to issue or renew its license, is due under
3 chapters 142, 143, 144, 147, and 149, and that no fees are due under section 260.262 or 260.273, shall be
4 a prerequisite to the issuance or renewal of any city or county occupation license or any state license
5 required for conducting any business unless the owner is by law subject at least biennially to a state tax
6 check for purposes of retaining a professional license under sections 168.071, 324.010 and 484.053. The
7 statement of no tax due shall be dated no longer than ninety days before the date of submission for
8 application or renewal of the city or county license.

9 2. Beginning January 1, 2013, in lieu of subsection 1 of this section, the director shall, as soon as
10 practical thereafter, enter into an agreement with any state agency responsible for issuing any state license
11 for conducting any business requiring the agency to provide the director of revenue with the name and
12 Missouri tax identification number of each applicant for licensure within one month of the date the
13 application is filed or at least one month prior to the anticipated renewal of a licensee's license. If such
14 licensee is delinquent on any taxes under chapters 142, 143, 144, 147, and 149, or fees under section
15 260.262 or 260.273, the director shall then send notice to each such entity and licensee. In the case of
16 such delinquency or failure to file, the licensee's license shall be suspended within ninety days after notice
17 of such delinquency or failure to file, unless the director of revenue verifies that such delinquency or
18 failure has been remedied or arrangements have been made to achieve such remedy. The director of
19 revenue shall, within ten business days of notification to the governmental entity issuing the license that
20 the delinquency has been remedied or arrangements have been made to remedy such delinquency, send
21 written notification to the licensee that the delinquency has been remedied. Tax liability paid in protest or
22 reasonably founded disputes with such liability shall be considered paid for the purposes of this section.

23 32.383. 1. Notwithstanding the provisions of any other law to the contrary, with respect to taxes
24 administered by the department of revenue and imposed in this chapter and chapters 143, 144, and 147, an
25 amnesty from the assessment or payment of all penalties, additions to tax, and interest shall apply with
26 respect to unpaid taxes or taxes due and owing reported and paid in full from August 1, 2012, to October
27 31, 2012, regardless of whether previously assessed, except for penalties, additions to tax, and interest
28 paid before August 1, 2012. The amnesty shall apply only to state tax liabilities due or due but unpaid on
29 or before December 31, 2011, and shall not extend to any taxpayer who at the time of payment is a party
30 to any criminal investigations or to any civil or criminal litigation that is pending in any court of the
31 United States or this state for nonpayment, delinquency, or fraud in relation to any state tax imposed by
32 this state.

33 2. Upon written application by the taxpayer, on forms prescribed by the director of revenue, and
34 upon compliance with the provisions of this section, the department of revenue shall not seek to collect
35 any penalty, addition to tax, or interest that may be applicable. The department of revenue shall not seek
36 civil or criminal prosecution for any taxpayer for the taxable period for which the amnesty has been
37 granted unless subsequent investigation or audit shows that the taxpayer engaged in fraudulent or criminal
38 conduct in applying for amnesty.

39 3. Amnesty shall be granted only to those taxpayers who have applied for amnesty within the
40 period stated in this section, who have filed a tax return for each taxable period for which amnesty is

requested, who have paid the entire balance due by October 31, 2012, and who agree to comply with state tax laws for the next eight years from the date of the agreement. No taxpayer shall be entitled to a waiver of any penalty, addition to tax, or interest under this section unless full payment of the tax due is made in accordance with rules established by the director of revenue.

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

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

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

7. All tax payments received as a result of the amnesty program established in this section, other than revenues earmarked by the Constitution of Missouri or this state's statutes, shall be deposited in the state general revenue fund. The department must track all payments received and submit a report, no later than December 31, 2012, to the speaker of the house of representatives and the president pro tem in the senate.

8. The department may promulgate rules or issue administrative guidelines as are necessary to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after July 1, 2012, shall be invalid and void.

9. This section shall become effective on July 1, 2012, and shall expire on December 31, 2015.

32.385. 1. The director of revenue and the commissioner of administration may jointly enter into a reciprocal collection and offset of indebtedness agreement with the federal government, under which the State will offset from state tax refunds and from payments otherwise due to vendors and contractors providing goods or services to state departments, agencies, or other state agencies non-tax debt owed to the federal government; and the federal government will offset from federal payments to vendors, contractors, and taxpayers debt owed to the state of Missouri.

2. When used in this section, the following words, terms, and phrases are defined as set forth herein:

(1) "Federal official", a unit or official of the federal government charged with the collection of nontax liabilities payable to the federal government under 31 U.S.C. Section 3716, as amended;

(2) "Nontax liability due the state", a liability certified to the director of revenue by a state agency

1 and shall include, but shall not be limited to, fines, fees, penalties, and other nontax assessments imposed
2 by or payable to any state agency that is finally determined to be due and owing;

3 (3) "Offset agreement", the agreement authorized by this section;

4 (4) "Person", an individual, partnership, society, association, joint stock company, corporation,
5 public corporation, or any public authority, estate, receiver, trustee, assignee, referee, and any other
6 person acting in a fiduciary or representative capacity whether appointed by a court or otherwise, and any
7 combination of the foregoing;

8 (5) "Refund", an amount described as a refund of tax under the provisions of the state tax law that
9 authorized its payment;

10 (6) "State agency", any department, division, board, commission, office, or other agency of the
11 state of Missouri;

12 (7) "Vendor payment", any payment, other than a refund, made by the state to any person or
13 entity, and shall include but shall not be limited to any expense reimbursement to an employee of the
14 state; but shall not include a person's salary, wages, or pension.

15 3. Under the offset agreement, a federal official may:

16 (1) Certify to the state of Missouri the existence of a person's delinquent nontax liability owed by
17 the person to the federal government;

18 (2) Request that the state of Missouri withhold any refund and vendor payment to which the
19 person is entitled;

20 (3) Certify and request the state of Missouri to withhold a refund or vendor payment only if the
21 laws of the United States:

22 (a) Allow the state of Missouri to enter into a reciprocal agreement with the United States, under
23 which the federal official would be authorized to offset federal payments to collect delinquent tax and
24 nontax debts owed to the state; and

25 (b) Provide for the payment of the amount withheld to the state;

26 (4) Retain a portion of the proceeds of any collection setoff as provided under the setoff
27 agreement.

28 4. Under the offset agreement, a certification by a federal official to the state of Missouri shall
29 include:

30 (1) The full name of the person and any other names known to be used by the person;

31 (2) The Social Security number or federal tax identification number;

32 (3) The amount of the nontax liability; and

33 (4) A statement that the debt is past due and legally enforceable in the amount certified.

34 5. If a person for whom a certification is received from a federal official is due a refund of
35 Missouri tax or a vendor payment, the agreement may provide that the state of Missouri shall:

36 (1) Withhold a refund or vendor payment that is due a person whose name has been certified by a
37 federal official;

38 (2) In accordance with the provisions of the offset agreement, notify the person of the amount
39 withheld in satisfaction of a liability certified by a federal official;

40 (3) Pay to the federal official the lesser of:

1 (a) The entire refund or vendor payment; or
2 (b) The amount certified; and
3 (4) Pay any refund or vendor payment in excess of the certified amount to the person.
4 6. Under the agreement, the director of revenue shall:
5 (1) Certify to a federal official the existence of a person's delinquent tax or nontax liability due
6 the state owed by the person to any state agency;
7 (2) Request that the federal official withhold any eligible vendor payment to which the person is
8 entitled; and
9 (3) Provide for the payment of the amount withheld to the state.
10 7. A certification by a state agency to the director of revenue and by the director of revenue to the
11 federal official under the offset agreement shall include:
12 (1) The full name and address of the person and any other names known to be used by the person;
13 (2) The Social Security number or tax identification number;
14 (3) The amount of the tax or nontax liability;
15 (4) A statement that the debt is past due and legally enforceable in the amount certified; and
16 (5) Any other information required by federal statute or regulation applicable to the collection of
17 the debt by offset of federal payments.
18 8. Any other provisions of law to the contrary notwithstanding, the director of revenue and the
19 commissioner of administration shall have the authority to enter into reciprocal agreements with any other
20 state which extends a like comity to this state to set off offset from state tax refunds and from payments
21 otherwise due to vendors and contractors providing goods or services to state departments, agencies, or
22 other state agencies nontax debt for debts due the other state that extends a like comity to this state.
23 32.410. As used in sections 32.410 to 32.460, the following terms shall mean:
24 (1) "Debt", an amount owed to the state directly or through a state agency, on account of a fee,
25 duty, lease, direct loan, loan insured or guaranteed by the state, rent, service, sale of real or personal
26 property, overpayment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond, forfeiture,
27 reimbursement, liability owed, an assignment, recovery of costs incurred by the state, or any other source
28 of indebtedness to the state;
29 (2) "Debtor", an individual, a corporation, a partnership, an unincorporated association, a limited
30 liability company, a trust, an estate, or any other public or private entity, including a state, local, or federal
31 government, or an Indian tribe, that is liable for a debt or against whom there is a claim for a debt;
32 (3) "Department", the department of revenue;
33 (4) "State agency", any division, board, commission, office, or other agency of the state of
34 Missouri, including public community college districts and any state or municipal court.
35 32.420. 1. Notwithstanding any other provision of law to the contrary, all state agencies may
36 refer to the department for collection debts owed to them. The department may provide collection
37 services on debts referred to the department by a state agency. This authority shall not supersede the
38 authority granted to the attorney general under section 27.060 or any other statute.
39 2. A referring agency may refer the debt to the department for collection at any time after a debt
40 becomes delinquent and uncontested and the debtor shall have no further administrative appeal of the

1 amount of the debt. Methods and procedures for referral shall be governed by an agreement between the
2 referring agency and the department.

3 3. The collection procedures and remedies under this chapter are in addition to any other
4 procedure or remedy available by law. If the state agency's applicable state or federal law requires the use
5 of a particular remedy or procedure for the collection of a debt, that particular remedy or procedure shall
6 govern the collection of that debt to the extent the procedure or remedy is inconsistent with this chapter.

7 4. The state agency shall send notice to the debtor by United States mail at the debtor's last
8 known address at least twenty days before the debt is referred to the department. The notice shall state the
9 nature and amount of the debt, identify to whom the debt is owed, and inform the debtor of the remedies
10 available under this chapter or the state agency's own procedures.

11 32.430. 1. Except as otherwise provided in this section, the department shall have the authority
12 to use all general remedies afforded creditors of this state in collection of debt as well as any remedies
13 afforded the state agency referring the debt and to the state in general as a creditor. The department shall
14 not have authority to prosecute or defend civil actions on behalf of any other state agency, except as
15 necessary to defend any challenges made to actions under section 140.910 or 143.902 for a debt referred
16 by a state agency or to prosecute an action under subsection 10 of section 140.910.

17 2. In addition to the remedies identified in sections 32.410 to 32.460, the department may use the
18 collection remedies afforded under sections 140.910 and 143.902 in the collection of any state debt
19 referred to the department.

20 3. The department may employ department staff and attorneys, and at the department's discretion,
21 prosecuting attorneys and private collection agencies as authorized in sections 136.150 and 140.850 in
22 seeking collection of debts referred to the department by a state agency.

23 32.440. 1. The department shall add to the amount of debt referred to the department by a state
24 agency the cost of collection which shall be ten percent of the total debt referred by the state agency. The
25 department shall have the same authority to collect the cost of collection as the department has in
26 collecting the debt referred by the state agency.

27 2. The cost of collection shall only be waived when:

28 (1) Within thirty days after the initial notice to the debtor by the department, the debtor
29 establishes to the department reasonable cause for the failure to pay the debt prior to referral of the debt to
30 the department, enters into an agreement satisfactory to the department to pay the debt in full, and fully
31 abides by the terms of that agreement;

32 (2) A good faith dispute as to the legitimacy or the amount of the debt exists, and payment is
33 remitted or an agreement satisfactory to the department to pay the debt in full is entered into within thirty
34 days after resolution of the dispute, and the debtor fully abides by the terms of that agreement; or

35 (3) Collection costs have been added by the state agency and are included in the amount of the
36 referred debt.

37 3. If the department collects an amount less than the total due, the payment shall be applied
38 proportionally to collection costs and the underlying debt unless the department has waived this
39 requirement for certain categories of debt. Collection costs collected by the department under this section
40 shall be deposited in the general revenue fund.

1 32.450. The department may compromise state debt referred to the department in accordance with
2 section 32.378 and any agreement with the referring agency.

3 32.460. The department and state agencies, including the judiciary, may exchange such
4 information, including the debtor's Social Security number, as is necessary for the successful collection of
5 the state debt referred. The referring agency shall follow all applicable federal and state laws regarding
6 the confidentiality of information and records regarding the debtor. The confidentiality laws applicable to
7 the particular information received and retained by each agency shall apply to the employees of such state
8 agency and to the department when such information has been forwarded to the department.”; and
9

10 Further amend said bill, Page 10, Section 34.057, Line 152, by inserting after all of said section, the
11 following:

12 “105.716. 1. Any investigation, defense, negotiation, or compromise of any claim covered by
13 sections 105.711 to 105.726 shall be conducted by the attorney general; provided, that in the case of any
14 claim against the department of conservation, the department of transportation or a public institution
15 which awards baccalaureate degrees, or any officer or employee of such department or such institution,
16 any investigation, defense, negotiation, or compromise of any claim covered by sections 105.711 to
17 105.726 shall be conducted by legal counsel provided by the respective entity against which the claim is
18 made or which employs the person against whom the claim is made.
19

20 In the case of any payment from the state legal expense fund based upon a claim or judgment against the
21 department of conservation, the department of transportation or any officer or employee thereof, the
22 department so affected shall immediately transfer to the state legal expense fund from the department
23 funds a sum equal to the amount expended from the state legal expense fund on its behalf.

24 2. All persons and entities protected by the state legal expense fund shall cooperate with the
25 attorneys conducting any investigation and preparing any defense under the provisions of sections 105.711
26 to 105.726 by assisting such attorneys in all respects, including the making of settlements, the securing
27 and giving of evidence, and the attending and obtaining witness to attend hearings and trials. Funds in the
28 state legal expense fund shall not be used to pay claims and judgments against those persons and entities
29 who do not cooperate as required by this subsection.

30 3. The provisions of sections 105.711 to 105.726 notwithstanding, the attorney general may
31 investigate, defend, negotiate, or compromise any claim covered by sections 105.711 to 105.726 against
32 any public institution which awards baccalaureate degrees whose governing body has declared a state of
33 financial exigency.

34 4. Notwithstanding the provisions of subsection 2 of section 105.711, funds in the state legal
35 expense fund may be expended prior to the payment of any claim or any final judgment to pay costs of
36 defense, including reasonable attorney's fees for retention of legal counsel, when the attorney general
37 determines that a conflict exists or particular expertise is required, and also to pay for related legal
38 expenses including medical examination fees, expert witness fees, court reporter expenses, travel costs
39 and ancillary legal expenses incurred prior to the payment of a claim or any final judgment.

40 5. Notwithstanding any other provision of law to the contrary, except for payments of less than

1 ten thousand dollars for property damage, no funds shall be expended from the state legal expense fund
2 for settlement of any liability claim except upon the production of a no tax due statement from the
3 department of revenue by the party making claim or having judgment under section 105.711, which shall
4 be satisfied from such fund. If the party is found by the director of revenue to owe a delinquent tax debt
5 to the state of Missouri under the revenue laws of this state, after the payment of attorney's fees and
6 expenses associated with liability of the fund to the party, any remaining funds to be paid to the party from
7 the state legal expense fund shall be offset to satisfy such tax debt before payment is made to the party
8 making claim or having judgment.”; and
9

10 Further amend said bill, Page 18, Section 137.115, Line 173, by inserting after all of said section, the
11 following:

12 _____ “144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or mistake on the
13 part of the director of revenue, such fact shall be set forth in the records of the director of revenue, and the
14 amount of the overpayment shall be credited on any taxes then due from the person legally obligated to
15 remit the tax pursuant to sections 144.010 to 144.525, and the balance shall be refunded to the person
16 legally obligated to remit the tax, such person's administrators or executors, as provided for in section
17 144.200.

18 2. If any tax, penalty or interest has been paid more than once, or has been erroneously or
19 illegally collected, or has been erroneously or illegally computed, such sum shall be credited on any taxes
20 then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and
21 the balance, with interest as determined by section 32.065, shall be refunded to the person legally
22 obligated to remit the tax, but no such credit or refund shall be allowed unless duplicate copies of a claim
23 for refund are filed within three years from date of overpayment. If a taxpayer applying for a refund under
24 the provisions of this section submits a written request for the director to hold a refund claim unprocessed
25 pending the outcome of legal proceedings on the same or similar grounds or transactions, and agrees that
26 the taxpayer's claim will be bound by the outcome of such legal proceeding should the outcome of such
27 proceeding be adverse to the taxpayer's position, the director shall hold such refund claim unprocessed
28 pending the outcome of such legal proceedings on the same or similar grounds or transactions.
29 Notwithstanding any provision of section 32.069 to the contrary, interest shall not accrue on any refund
30 for the time period such refund claim is held at the request of the taxpayer applying for a refund under the
31 provisions of this subsection. If the seller did not file a return with the director for the period for which
32 the refund is claimed and remit payment as shown on the return, the director shall not issue the refund to
33 the purchaser.

34 3. Every claim for refund must be in writing and signed by the applicant, and must state the
35 specific grounds upon which the claim is founded. Any refund or any portion thereof which is
36 erroneously made, and any credit or any portion thereof which is erroneously allowed, may be recovered
37 in any action brought by the director of revenue against the person legally obligated to remit the tax. In
38 the event that a tax has been illegally imposed against a person legally obligated to remit the tax, the
39 director of revenue shall authorize the cancellation of the tax upon the director's record.

40 4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid sales or use

1 tax to a vendor or seller may submit a refund claim directly to the director of revenue for such sales or use
2 taxes paid to such vendor or seller and remitted to the director, provided no sum shall be refunded more
3 than once, any such claim shall be subject to any offset, defense, or other claim the director otherwise
4 would have against either the purchaser or vendor or seller, and such claim for refund is accompanied by
5 either:

6 (1) A notarized assignment of rights statement by the vendor or seller to the purchaser allowing
7 the purchaser to seek the refund on behalf of the vendor or seller. An assignment of rights statement shall
8 contain the Missouri sales or use tax registration number of the vendor or seller, a list of the transactions
9 covered by the assignment, the tax periods and location for which the original sale was reported to the
10 director of revenue by the vendor or seller, and a notarized statement signed by the vendor or seller
11 affirming that the vendor or seller has not received a refund or credit, will not apply for a refund or credit
12 of the tax collected on any transactions covered by the assignment, and authorizes the director to amend
13 the seller's return to reflect the refund; or

14 (2) In the event the vendor or seller fails or refuses to provide an assignment of rights statement
15 within sixty days from the date of such purchaser's written request to the vendor or seller, or the purchaser
16 is not able to locate the vendor or seller or the vendor or seller is no longer in business, the purchaser may
17 provide the director a notarized statement confirming the efforts that have been made to obtain an
18 assignment of rights from the vendor or seller. Such statement shall contain a list of the transactions
19 covered by the assignment, the tax periods and location for which the original sale was reported to the
20 director of revenue by the vendor or seller.

21
22 The director shall not require such vendor, seller, or purchaser to submit amended returns for refund
23 claims submitted under the provisions of this subsection. Notwithstanding the provisions of section
24 32.057, if the seller is registered with the director for collection and remittance of sales tax, the director
25 shall notify the seller at the seller's last known address of the claim for refund. If the seller objects to the
26 refund within thirty days of the date of the notice, the director shall not pay the refund. If the seller agrees
27 that the refund is warranted or fails to respond within thirty days, the director may issue the refund and
28 amend the seller's return to reflect the refund. For purposes of section 32.069, the refund claim shall not
29 be considered to have been filed until the seller agrees that the refund is warranted or thirty days after the
30 date the director notified the seller and the seller failed to respond.

31 5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim on behalf
32 of a purchaser and such refund claim is denied by the director, notice of such denial and the reason for the
33 denial shall be sent by the director to the vendor and each purchaser whose name and address is submitted
34 with the refund claim form filed by the vendor. A purchaser shall be entitled to appeal the denial of the
35 refund claim within sixty days of the date such notice of denial is mailed by the director as provided in
36 section 144.261. The provisions of this subsection shall apply to all refund claims filed after August 28,
37 2012. The provisions of this subsection allowing a purchaser to appeal the director's decision to deny a
38 refund claim shall also apply to any refund claim denied by the director on or after January 1, 2007, if an
39 appeal of the denial of the refund claim is filed by the purchaser no later than September 28, 2012, and if
40 such claim is based solely on the issue of the exemption of the electronic transmission or delivery of

1 computer software.

2 6. Notwithstanding the provisions of this section, the director of revenue shall authorize
3 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred fifty
4 thousand dollars pursuant to rules and regulations adopted by the director of revenue. For the purposes of
5 such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70, 92, 94, 162, 190, 238,
6 321, and 644 shall be remitted based upon the location of the place of business of the purchaser.

7 [5.] 7. Special rules applicable to error corrections requested by customers of mobile
8 telecommunications service are as follows:

9 (1) For purposes of this subsection, the terms "customer", "home service provider", "place of
10 primary use", "electronic database", and "enhanced zip code" shall have the same meanings as defined in
11 the Mobile Telecommunications Sourcing Act incorporated by reference in section 144.013;

12 (2) Notwithstanding the provisions of this section, if a customer of mobile telecommunications
13 services believes that the amount of tax, the assignment of place of primary use or the taxing jurisdiction
14 included on a billing is erroneous, the customer shall notify the home service provider, in writing, within
15 three years from the date of the billing statement. The customer shall include in such written notification
16 the street address for the customer's place of primary use, the account name and number for which the
17 customer seeks a correction of the tax assignment, a description of the error asserted by the customer and
18 any other information the home service provider reasonably requires to process the request;

19 (3) Within sixty days of receiving the customer's notice, the home service provider shall review
20 its records and the electronic database or enhanced zip code to determine the customer's correct taxing
21 jurisdiction. If the home service provider determines that the review shows that the amount of tax,
22 assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall
23 correct the error and, at its election, either refund or credit the amount of tax erroneously collected to the
24 customer for a period of up to three years from the last day of the home service provider's sixty-day
25 review period. If the home service provider determines that the review shows that the amount of tax, the
26 assignment of place of primary use or the taxing jurisdiction is correct, the home service provider shall
27 provide a written explanation of its determination to the customer.

28 [6.] 8. For all refund claims submitted to the department of revenue on or after September 1,
29 2003, notwithstanding any provision of this section to the contrary, if a person legally obligated to remit
30 the tax levied pursuant to sections 144.010 to 144.525 has received a refund of such taxes for a specific
31 issue and submits a subsequent claim for refund of such taxes on the same issue for a tax period beginning
32 on or after the date the original refund check issued to such person, no refund shall be allowed. This
33 subsection shall not apply and a refund shall be allowed if an additional refund claim is filed due to any of
34 the following:

35 (1) Receipt of additional information or an exemption certificate from the purchaser of the item at
36 issue;

37 (2) A decision of a court of competent jurisdiction or the administrative hearing commission; or

38 (3) Changes in regulations or policy by the department of revenue.

39 [7.] 9. Notwithstanding any provision of law to the contrary, the director of revenue shall respond
40 to a request for a binding letter ruling filed in accordance with section 536.021 within sixty days of receipt

1 of such request. If the director of revenue fails to respond to such letter ruling request within sixty days of
2 receipt by the director, the director of revenue shall be barred from pursuing collection of any assessment
3 of sales or use tax with respect to the issue which is the subject of the letter ruling request. For purposes
4 of this subsection, the term "letter ruling" means a written interpretation of law by the director to a
5 specific set of facts provided by a specific taxpayer or his or her agent.

6 [8.] 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly
7 computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the
8 tax pursuant to sections 144.010 to 144.510, against any deficiency or tax due discovered through an audit
9 of the person by the department of revenue through adjustment during the same tax filing period for which
10 the audit applied.”; and

11
12 Further amend said bill, Page 40, Section 643.079, Line 102, by inserting after all of said section, the
13 following:

14 “Section B. Because immediate action is necessary to secure adequate state revenue, the
15 enactment of section 32.383 of this act is deemed necessary for the immediate preservation of the public
16 health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of
17 the constitution, and the enactment of section 32.383 of this act shall be in full force and effect upon its
18 passage and approval.”; and

19
20 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.