

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill Nos. 1179 & 1765, Page 1, in the Title, Lines 3  
2 and 4, by deleting the words, "sales taxes on places of amusement, entertainment, recreation, games,  
3 athletic events, and manufactured homes" and inserting in lieu thereof the word, "taxation"; and  
4

5 Further amend said bill, Page 1, Section A, Line 3, by inserting after all of said line the following:  
6

7 "32.385. 1. When used in this section, the following words, terms, and phrases are defined  
8 as set forth herein:

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

11 (2) "Nontax liability due the state", a liability certified to the director of revenue by a state  
12 agency and shall include, but shall not be limited to, fines, fees, penalties, and other nontax  
13 assessments imposed by or payable to any state agency that is finally determined to be due and  
14 owing;

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

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

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

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

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

27 2. The director of revenue and the commissioner of administration may jointly enter into a  
28 reciprocal collection and offset of indebtedness agreement with the federal government, under which  
29 the federal government will offset from federal payments to vendors, contractors, and taxpayers debt  
30 owed to the state of Missouri, and the state will offset from state tax refunds and from payments  
31 otherwise due to vendors and contractors providing goods or services to state departments, agencies,  
32 or other state agencies nontax debt owed to the federal government.

33 3. Under the agreement, the director of revenue may:

34 (1) Certify to a federal official the existence of a person's delinquent tax or nontax liability  
35 due the state owed by the person to any state agency;

36 (2) Request that the federal official withhold any eligible vendor payment to which the

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1 person is entitled; and

2 (3) Provide for the payment of the amount withheld to the state.

3 4. A certification by a state agency to the director of revenue and by the director of revenue  
4 to the federal official under the offset agreement shall include:

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

7 (2) The Social Security number or tax identification number;

8 (3) The amount of the tax or nontax liability;

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

10 (5) Any other information required by federal statute or regulation applicable to the  
11 collection of the debt by offset of federal payments.

12 5. Under the offset agreement, a federal official may:

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

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

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

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

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

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

25 6. Under the offset agreement, a certification by a federal official to the state of Missouri  
26 shall include:

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

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

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

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

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

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

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

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

38 (a) The entire refund or vendor payment; or

39 (b) The amount certified; and

40 (4) Pay any refund or vendor payment in excess of the certified amount to the person.

41 8. Any other provisions of law to the contrary notwithstanding, the director of revenue and  
42 the commissioner of administration shall have the authority to enter into reciprocal agreements with  
43 any other state which extends a like comity to this state to set off offset from state tax refunds and  
44 from payments otherwise due to vendors and contractors providing goods or services to state  
45 departments, agencies, or other state agencies nontax debt for debts due the other state that extends a  
46 like comity to this state."; and

47  
48 Further amend said bill, Page 1, Section 136.300, Line 13, by inserting after all of said line the

1 following:

2  
3 "140.910. 1. In addition to any other remedy provided by law for the collection of  
4 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the circuit  
5 court as provided by section 143.902, 144.380, or 144.690, the director or the director's designee  
6 may issue an order directing any person to withhold and pay over to the department assets belonging  
7 to, due, or to become due the taxpayer. The director or the director's designee shall not issue the  
8 administrative garnishment if the taxpayer has entered into a written agreement with the department  
9 for an alternative payment arrangement and the taxpayer is in compliance with the agreement.

10 2. An order entered under this section shall be served on the person either by regular mail or  
11 by certified mail, return receipt requested, or may be issued through electronic means if the person  
12 has provided prior written consent to such service, and shall be binding on the employer or other  
13 payer on receipt. The person in possession of assets belonging to, due, or to become due the  
14 taxpayer may deduct a sum not to exceed six dollars per month as reimbursement for costs, except  
15 that the total amount withheld shall not exceed the limitations contained in the federal Consumer  
16 Credit Protection Act, 15 U.S.C. Section 1673, as amended.

17 3. A copy of the order shall be mailed to the taxpayer at the taxpayer's last known address.  
18 The notice shall advise the taxpayer that the administrative garnishment has commenced and the  
19 procedures to contest such garnishment by requesting a hearing within thirty days from mailing or  
20 electronic issuance of the notice. At such a hearing the certified records of the department shall  
21 constitute prima facie evidence that the director's order is valid and enforceable. If a prima facie  
22 case is established, the obligor may only assert as a defense mistake as to the identity of the taxpayer,  
23 mistake as to payments made, or existence of an alternative payment agreement for which no default  
24 has occurred. The taxpayer shall have the burden of proof on such issues. The taxpayer may obtain  
25 relief from the garnishment by paying the amount owed.

26 4. An employer or other payer shall withhold from the earnings or other income of each  
27 taxpayer the amount specified in the order. The employer or other payer shall transmit the payments  
28 as directed in the order within ten business days of the date the earnings, money due, or other income  
29 was payable to the taxpayer. For purposes of this section, "business day" means a day that state  
30 offices are open for regular business. The employer or other payer shall, along with the amounts  
31 transmitted, provide the date the amount was withheld from the taxpayer.

32 5. An order issued under subsection 1 of this section shall be a continuing order and shall  
33 remain in effect and be binding upon any person to whom it is directed until a further order of the  
34 director. The director shall notify such person to whom such an order has been directed whenever  
35 the deficiency is paid in full.

36 6. If the order is served on a person other than an employer or other payer, it shall be a lien  
37 against any money belonging to the taxpayer that is in the possession of the person on the date of  
38 service. The person other than an employer or other payer shall pay over any assets within ten  
39 business days of the service date of the order. A financial institution ordered to surrender an account  
40 shall be entitled to collect its normally scheduled account activity surcharges to maintain the account  
41 during the period of time the account is garnished. For purposes of this section, the interest of the  
42 taxpayer in any joint financial accounts shall be presumed to be equal to all other joint owners.

43 7. An order issued under subsection 1 of this section shall have priority over any other legal  
44 process under state law against the same income or other asset, except that where the other legal  
45 process is an order issued under section 452.350, 454.505, or 454.507, the withholding for child  
46 support shall have priority.

47 8. No person who complies with an order entered under this section shall be liable to the  
48 taxpayer, or to any other person claiming rights derived from the taxpayer, for wrongful withholding.

A person who fails or refuses to withhold or pay the amounts as ordered under this section shall be liable to the state in a sum equal to the value of the wages or property not surrendered, but not to exceed the amount of tax deficiency. The director is hereby authorized to bring an action in circuit court to determine the liability of a person for failure to withhold or pay the amounts as ordered. If a court finds that a violation has occurred, the court may fine the person in an amount not to exceed five hundred dollars. The court may also enter a judgment against the person or other legal entity for the amounts not surrendered, court costs, and reasonable attorney's fees.

9. The remedy provided by this section shall be available where the state or any of its political subdivisions is the employer or other payer of the taxpayer in the same manner and to the same extent as where the employer or other payer is a private party.

10. An employer shall not discharge, or refuse to hire or otherwise discipline, an employee as a result of an order to withhold and pay over money authorized by this section. If any such employee is discharged within thirty days of the date upon which an order to withhold and pay over money is to take effect, there shall arise a rebuttable presumption that such discharge was a result of such order. This presumption shall be overcome only by clear, cogent, and convincing evidence produced by the employer that the employee was not terminated because of the order to withhold and pay over certain money. The director or the director's designee is hereby authorized to bring an action in circuit court to determine whether the discharge constitutes a violation of this subsection. If the court finds that a violation has occurred, the court may enter an order against the employer requiring reinstatement of the employee and may fine the employer in an amount not to exceed five hundred dollars. Further, the court may also enter judgment against the employer for the back wages, costs, attorney's fees, and for the amount of taxes that should have been withheld and paid over during the period of time the employee was wrongfully discharged.

11. If a taxpayer whose earnings or other income are subject to an order issued under subsection 1 of this section terminates the taxpayer's employment, the employer shall, within ten days of the termination, notify the department of the termination, shall provide to the department the last known address of the taxpayer, if known to the employer, and shall provide to the department the name and address of the taxpayer's new employer, if known. The director or the director's designee may issue an order to the new employer as provided in subsection 1 of this section.

12. For purposes of this section, "assets" include, but are not limited to, currency, any financial account or other liquid asset, and any income or other periodic form of payment due to a taxpayer regardless of source, including, but not limited to, wages, salaries, commissions, bonuses, workers' compensation benefits, disability benefits, payments pursuant to a pension or a retirement program, and interest.

143.902. 1. In any case in which any assessment of tax, interest, additions to tax or penalty imposed under sections 143.005 to 143.998 has been made and has become final, the director of revenue may file for record in the recorder's office of any county in which the taxpayer owing such tax, interest, additions to tax or penalty resides, owns property or has a place of business, a certificate of lien specifying the amount of the tax, interest, additions to tax or penalty due and the name of the taxpayer liable for the same. Included in the notice of deficiency, the director shall notify the taxpayer of the department's intent to file prior to the filing of such certificate. Such notification shall contain a summary of the taxpayer's right to protest or contest such proposed deficiency. The director shall within twenty days after filing such certificate notify the taxpayer by first class mail postage prepaid.

(1) The lien shall arise on the date such assessment becomes final and shall be continuing and shall attach to real or personal property or interest in real or personal property owned by the taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,

1 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
2 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
3 treated as if filed on the date of filing of the original certificate of lien, and shall expire ten years  
4 after the refiling. A certificate of lien may not be refiled more than one time.

5 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by this  
6 chapter when due and the assessment for which has become final, the director may file for record in  
7 the office of the clerk of the circuit court of any county in which the taxpayer resides, or has a place  
8 of business, or owns property, the certificate of lien specifying the amount of the tax, interest,  
9 additions to tax and penalties due and the name of the liable taxpayer. The clerk of the circuit court  
10 shall file such certificate and enter it in the record of the circuit court for judgments and decrees  
11 under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not reside,  
12 have a place of business or own property in the state of Missouri, the director may file for record a  
13 certificate of delinquency in the office of the clerk of the circuit court of Cole County. From the time  
14 of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit court,  
15 the amount of the tax, interest, additions to tax and penalties specified therein shall have the full  
16 force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at the  
17 request of the director of revenue or his agent as is provided in the case of other judgments. No  
18 exemption shall be allowed from the levy of an execution issued for any delinquent tax, interest,  
19 additions to tax or penalties due under the provisions of sections 143.191 to 143.265. No bond shall  
20 be required of the director of revenue, his agent or of the sheriff before making the levy.

21 (3) The remedies in this subsection are cumulative and in addition to other collection  
22 methods given the director of revenue. No action taken shall be construed as an election on the part  
23 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any  
24 other remedy or action for which provision is made.

25 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
26 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
27 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
28 improvident as to such person (including that the affected person's name or other identification is  
29 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the  
30 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or  
31 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
32 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or  
33 improvidently. If the certificate of lien was erroneously or improvidently filed the director shall  
34 forthwith make a determination in writing which shall become a public record in the same place the  
35 certificate of lien is noted under subsection 5 of this section that the same be expunged from the  
36 record and give written notice thereof, duly certified, by certified mail to the recorder of deeds and  
37 the clerk of the circuit court in the county where the same is recorded and upon receipt by the  
38 recorder of deeds and the clerk of the circuit court of the certification the recorder and clerk shall  
39 immediately cause such record to be expunged. The director shall take whatever steps are necessary  
40 to ensure the lien is expunged. The director shall pay a three-dollar fee charged by the recorder  
41 when an erroneously or improvidently filed lien is expunged.

42 2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
43 filing for record in the office of the county recorder a release thereof executed by the director of  
44 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the  
45 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
46 such certificate of lien to have been erroneously or improvidently imposed.

47 3. The director may release any part of the property subject to the lien by filing with the  
48 county recorder a copy of the original lien document and an affidavit containing a legal description

1 of the property, and stating that the property is to be released from the lien. The county recorder  
 2 shall note the partial release in the same manner as provided in section 443.090. The release of any  
 3 specific property shall not affect in any manner other property subject to lien.

4 4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
 5 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for  
 6 record. Such amounts shall be paid to the county recorder from funds appropriated to the department  
 7 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,  
 8 showing the number of certificates and releases filed, to the department of revenue each calendar  
 9 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer  
 10 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

11 5. The director of revenue shall establish and maintain records for all certificates of lien filed  
 12 under this section. The director shall also maintain records of all releases of lien filed under this  
 13 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
 14 the director under this section, to the extent such information is or may be on file with the recorder,  
 15 shall be open to public inspection. Such records established and maintained by the director shall not  
 16 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

17 6. If any action is taken by the director under the provisions of this chapter; including, but  
 18 not limited to, section 143.791, to alter or abate any assessment upon which a judgment has been  
 19 filed under the provisions of subsection 1 of this section, the director is authorized to file a  
 20 modification or satisfaction of such judgment."; and  
 21

22 Further amend said bill, Page 9, Section 144.044, Line 36, by inserting after all of said line the  
 23 following:

24 "144.083. 1. The director of revenue shall require all persons who are responsible for the  
 25 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost  
 26 to the licensee which shall be prominently displayed at the licensee's place of business, and the  
 27 license is valid until revoked by the director or surrendered by the person to whom issued when sales  
 28 are discontinued. The director shall issue the retail sales license within ten working days following  
 29 the receipt of a properly completed application. Any person applying for a retail sales license or  
 30 reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to 144.510 or  
 31 sections 143.191 to 143.261 must pay the amount due plus interest and penalties before the  
 32 department may issue the applicant a license or reinstate the revoked license. All persons beginning  
 33 business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a  
 34 retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked  
 35 by the director of revenue only in the event the licensee shall be in default for a period of sixty days  
 36 in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261.  
 37 Notwithstanding the provisions of section 32.057 in the event of revocation, the director of revenue  
 38 may publish the status of the business account including the date of revocation in a manner as  
 39 determined by the director.

40 2. The possession of a retail sales license and a statement from the department of revenue  
 41 that the licensee owes no tax due under sections 144.010 to 144.510, sections 144.600 to 144.745, or  
 42 sections 143.191 to [143.261] 143.265 shall be a prerequisite to the issuance or renewal of any city  
 43 or county occupation license or any state license which is required for conducting any business  
 44 where goods are sold at retail. The date of issuance on the statement that the licensee owes no tax  
 45 due shall be no more than ninety days before the date of submission for application or renewal of the  
 46 local license. The revocation of a retailer's license by the director shall render the occupational  
 47 license or the state license null and void.

48 3. No person responsible for the collection of taxes under section 144.080 shall make sales at

1 retail unless such person is the holder of a valid retail sales license. After all appeals have been  
 2 exhausted, the director of revenue may notify the county or city law enforcement agency  
 3 representing the area in which the former licensee's business is located that the retail sales license of  
 4 such person has been revoked, and that any county or city occupation license of such person is also  
 5 revoked. The county or city may enforce the provisions of this section, and may prohibit further  
 6 sales at retail by such person.

7 4. In addition to the provisions of subsection 2 of this section, beginning January 1, [2009]  
 8 2018, the possession of a statement from the department of revenue stating no tax is due for any  
 9 individual or corporation subject to the tax under sections [143.191 to 143.265 or sections 144.010 to  
 10 144.510] 143.011 to 143.071 shall also be a prerequisite to the issuance or renewal of any city or  
 11 county occupation license or any state license required for conducting any business where goods are  
 12 sold at retail. The statement of no tax due shall be dated no [longer] more than ninety days before  
 13 the date of submission for application or renewal of the city or county license.

14 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale price  
 15 paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or  
 16 mechanisms negotiated between manufacturers, wholesalers, and retailers.

17 144.380. 1. In any case in which any assessment of tax, interest, additions to tax or penalty  
 18 imposed under sections 144.010 to 144.510 has been made and has become final, the director of  
 19 revenue may file for record in the recorder's office of any county in which the taxpayer owing such  
 20 tax, interest, additions to tax or penalty resides, owns property or has a place of business a certificate  
 21 of lien specifying the amount of the tax, additions to tax, interest or penalty due and the name of the  
 22 person liable for the same. Included in the assessment, the director shall notify the taxpayer of the  
 23 department's intent to file prior to the filing of such certificate. Such notification shall contain an  
 24 explanation of the taxpayer's right to protest or contest such proposed assessment. The director shall  
 25 within twenty days after filing such certificate notify the taxpayer by first class mail postage prepaid.

26 (1) The lien shall arise on the date such assessment becomes final and shall be continuing  
 27 and shall attach to real or personal property or interest in real or personal property owned by the  
 28 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless  
 29 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,  
 30 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
 31 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
 32 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after  
 33 the refiled. A certificate of lien may not be refiled more than one time.

34 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by  
 35 sections 144.010 to 144.525 when due and the assessment for which has become final, the director  
 36 may file for record in the office of the clerk of the circuit court of any county in which the taxpayer  
 37 resides, or has a place of business, or owns property, a certificate of lien specifying the amount of the  
 38 tax, interest, additions to tax and penalties due and the name of the liable taxpayer. The clerk of the  
 39 circuit court shall file such certificate and enter it in the record of the circuit court for judgments and  
 40 decrees under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not  
 41 reside, have a place of business or own property in the state of Missouri, the director may file for  
 42 record a certificate of delinquency in the office of the clerk of the circuit court of Cole County. From  
 43 the time of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit  
 44 court, the amount of the tax, interest, additions to tax and penalties specified therein shall have the  
 45 full force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at  
 46 the request of the director of revenue or his agent as is provided in the case of other judgments. No  
 47 exemption shall be allowed from the levy of an execution issued for such delinquent tax, interest,  
 48 additions to tax or penalties and no bond shall be required of the director of revenue, his agent or of

1 the sheriff before making the levy.

2 (3) The remedies in this subsection are cumulative and in addition to other collection  
3 methods given the director of revenue. No action taken shall be construed as an election on the part  
4 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any  
5 other remedy or action for which provision is made.

6 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
7 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
8 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
9 improvident as to such person (including that the affected person's name or other identification is  
10 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the  
11 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or  
12 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
13 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or  
14 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,  
15 1987, the director shall forthwith make a determination in writing which shall become a public  
16 record in the same place the certificate of lien is noted under subsection 5 of this section that the  
17 same be expunged from the record and give written notice thereof, duly certified, by certified mail to  
18 the recorder of deeds and the clerk of the circuit court in the county where the same is recorded and  
19 upon receipt by the recorder of deeds and the clerk of the circuit court of the certification the  
20 recorder and clerk shall immediately cause such record to be expunged. The director shall take  
21 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee  
22 charged by the recorder when an erroneously or improvidently filed lien is expunged.

23 2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
24 filing for record in the office of the county recorder a release thereof executed by the director of  
25 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the  
26 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
27 such certificate of lien to have been erroneously or improvidently imposed.

28 3. The director may release any part of the property subject to the lien by filing with the  
29 county recorder a copy of the original lien document and an affidavit containing a legal description  
30 of the property and stating that the property is to be released from the lien. The county recorder shall  
31 note the partial release in the same manner as provided in section 443.090. The release of any  
32 specific property shall not affect in any manner other property subject to lien.

33 4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
34 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for  
35 record. Such amounts shall be paid to the county recorder from funds appropriated to the department  
36 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,  
37 showing the number of certificates and releases filed, to the department of revenue each calendar  
38 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer  
39 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

40 5. The director of revenue shall establish and maintain records for all certificates of lien filed  
41 under this section. The director shall also maintain records of all releases of lien filed under this  
42 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
43 the director under this section, to the extent such information is or may be on file with the recorder,  
44 shall be open to public inspection. Such records established and maintained by the director shall not  
45 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

46 6. If any action is taken by the director under the provisions of this chapter; including, but  
47 not limited to, section 144.425, to alter or abate any assessment upon which a judgment has been  
48 filed under the provisions of subsection 1 of this section, the director is authorized to file a



1 modification or satisfaction of such judgment.

2 144.690. 1. (1) In any case in which any assessment of tax, interest, additions to tax, or  
 3 penalty imposed under sections 144.600 to 144.745 has been made and has become final, the director  
 4 of revenue may file for record in the recorder's office of any county in which the taxpayer owing  
 5 such tax, interest, additions to tax, or penalty resides, owns property, or has a place of business a  
 6 certificate of lien specifying the amount of the tax, interest, additions to tax, or penalty due and the  
 7 name of the person liable for the same. Included in the assessment, the director shall notify the  
 8 taxpayer of the department's intent to file before the filing of such certificate. Such notification shall  
 9 contain an explanation of the taxpayer's right to protest or contest such proposed assessment. The  
 10 director shall, within twenty days after filing such certificate, notify the taxpayer by first class mail  
 11 postage prepaid.

12 (2) The lien shall arise on the date such assessment becomes final and shall be continuing  
 13 and shall attach to real or personal property or interest in real or personal property owned by the  
 14 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless  
 15 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,  
 16 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
 17 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
 18 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after  
 19 the refileing. A certificate of lien shall not be refiled more than one time.

20 (3) If any taxpayer refuses or neglects to pay any tax, interest or penalty imposed by this law  
 21 when due and the assessment of which has become final, the director may file for record in the office  
 22 of the clerk of the circuit court in any county in which the taxpayer owing the tax, interest or penalty  
 23 resides, or has a place of business or in which he has property, or all of them, a certificate specifying  
 24 the amount of the tax, interest and penalties due and the name of the taxpayer liable. The clerk of the  
 25 circuit court shall file the certificate of record and enter it in the record of the circuit court for  
 26 judgments and decrees under the procedure prescribed for filing transcripts of judgments. From the  
 27 time of the filing of the certificate, the amount of the tax, interest and penalties specified therein shall  
 28 have the force and effect of a judgment of the circuit court until satisfied by the director of revenue  
 29 through [his] the director's duly authorized agents. Execution shall issue at the request of the  
 30 director of revenue or [his] the director's agent as is provided in the case of other judgments. No  
 31 exemption shall be allowed from the levy of an execution issued for the tax, interest and penalties  
 32 and no indemnifying bond is required by the sheriff before making levy.

33 [2.] (4) The foregoing remedy is cumulative and in addition to the methods given the  
 34 director of revenue for the collection of the Missouri sales tax which are here made available to  
 35 [him] the director in the collections of the tax, interest, and penalties imposed by sections 144.600 to  
 36 144.745. No action taken shall be construed as an election on the part of the state or any of its  
 37 officers to pursue any remedy or action hereunder to the exclusion of any other remedy or action for  
 38 which provision is made.

39 (5) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
 40 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
 41 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
 42 improvident as to such person, including that the affected person's name or other identification is  
 43 similar to the taxpayer's, and a list of creditors with current addresses who are affected by the  
 44 department's action. Upon receipt of the creditor list, reasons, and verification of the erroneous or  
 45 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
 46 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or  
 47 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,  
 48 1987, the director shall make a determination in writing which shall become a public record in the

1 same place the certificate of lien is noted under subsection 5 of this section that the certificate of lien  
2 be expunged from the record and give written notice thereof, duly certified, by certified mail to the  
3 recorder of deeds and the clerk of the circuit clerk in the county where the certificate of lien is  
4 recorded. Upon receipt by the recorder of deeds and the clerk of the circuit court of the certification,  
5 the recorder and clerk shall immediately cause such record to be expunged. The director shall take  
6 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee  
7 charged by the recorder when an erroneously or improvidently filed lien is expunged.

8       2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
9 filing for record in the office of the county recorder a release thereof executed by the director of  
10 revenue upon payment of the tax, interest, additions to tax, and penalties or upon receipt by the  
11 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
12 such certificate of lien to have been erroneously or improvidently imposed.

13       3. The director may release any part of the property subject to the lien by filing with the  
14 county recorder a copy of the original lien document and an affidavit containing a legal description  
15 of the property and stating that the property is to be released from the lien. The county recorder shall  
16 note the partial release in the same manner as provided in section 443.090. The release of any  
17 specific property shall not affect in any manner other property subject to lien.

18       4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
19 filing of each certificate of lien, and a fee of one dollar and fifty cents for each release of lien filed  
20 for record. Such amounts shall be paid to the county recorder from funds appropriated to the  
21 department of revenue for that purpose. The county recorder shall be reimbursed by presenting a  
22 statement, showing the number of certificates and releases filed, to the department of revenue each  
23 calendar quarter. The department of revenue is authorized to collect an additional penalty from each  
24 taxpayer equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

25       5. The director of revenue shall establish and maintain records for all certificates of lien filed  
26 under this section. The director shall also maintain records of all releases of lien filed under this  
27 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
28 the director under this section, to the extent such information is or may be on file with the recorder,  
29 shall be open to public inspection. Such records established and maintained by the director shall not  
30 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

31       6. If any action is taken by the director under the provisions of this chapter to alter or abate  
32 any assessment upon which a judgment has been filed under the provisions of subsection 1 of this  
33 section, the director is authorized to file a modification or satisfaction of such judgment."; and  
34

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