

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 662, Page 1, in the Title, Lines 2-3, by
2 deleting the words, "notice of sales tax modifications" and inserting in lieu thereof the word
3 "taxation"; and
4

5 Further amend said bill, page, Section A, Line 2, by inserting after all of said line and section the
6 following:

7 "32.383. 1. Notwithstanding the provisions of any other law to the contrary, with respect to
8 taxes administered by the department of revenue under this chapter and chapters 143, 144, and 147,
9 an amnesty from the assessment or payment of all penalties, additions to tax, and interest shall apply
10 with respect to unpaid taxes or taxes due and owing reported and paid in full from July 1, 2014, to
11 September 30, 2014, regardless of whether previously assessed, except for penalties, additions to tax,
12 and interest paid before July 1, 2014. The amnesty shall apply only to tax liabilities due or due but
13 unpaid on or before December 31, 2013, and shall not extend to any taxpayer who at the time of
14 payment is a party to any criminal investigations or to any civil or criminal litigation that is pending
15 in any court of the United States or this state for nonpayment, delinquency, or fraud in relation to any
16 state tax imposed by this state.

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

23 3. Amnesty shall be granted only to those taxpayers who have applied for amnesty within the
24 period stated in this section, who have filed a tax return for each taxable period for which amnesty is
25 requested, who have paid the entire balance by September 30, 2014, and who agree to comply with
26 state tax laws for the next eight years from the date of the agreement. No taxpayer shall be entitled
27 to a waiver of any penalty, addition to tax, or interest under this section unless full payment of the tax
28 due is made in accordance with rules established by the director of revenue.

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

34 5. If a taxpayer is granted amnesty under this section, such taxpayer shall not be eligible to
35 participate in any future amnesty for the same tax.

36 6. If a taxpayer elects to participate in the amnesty program established in this section as

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1 evidenced by full payment of the tax due as established by the director of revenue, that election shall
 2 constitute an express and absolute relinquishment of all administrative and judicial rights of appeal.
 3 No tax payment received under this section shall be eligible for refund or credit.

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

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

9 9. The department may promulgate rules or issue administrative guidelines as are necessary
 10 to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in
 11 section 536.010, that is created under the authority delegated in this section shall become effective
 12 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
 13 section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with
 14 the general assembly under chapter 536 to review, to delay the effective date, or to disapprove and
 15 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
 16 rule proposed or adopted after July 1, 2014, shall be invalid and void.

17 10. This section shall become effective on July 1, 2014, and shall expire on December 31,
 18 2022.

19 11. If any provision of this section or its application to any person or circumstance is held
 20 invalid, the invalidity does not affect other provisions or applications of this section which can be
 21 given effect without the invalid provision or application, and to this end the provisions of this section
 22 are severable."; and

23
 24 Further amend said bill, Page 2, Section 144.021, Line 29, by inserting after all of said section and
 25 line the following:

26 "Section B. Because immediate action is necessary to secure adequate state revenue, the
 27 enactment of section 32.383 is deemed necessary for the immediate preservation of the public health,
 28 welfare, peace, and safety, and the enactment of section 32.383 is hereby declared to be an
 29 emergency act within the meaning of the constitution, and the enactment of section 32.383 shall be
 30 in full force and effect on July 1, 2014, or upon its passage and approval, whichever occurs later.";
 31 and

32
 33 Further amend said bill by amending the title, enacting clause, and intersectional references
 34 accordingly.