

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1967, Page 1, Section A, Line 7, by
2 inserting after all of said line and section the following:

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4 "32.383. 1. Notwithstanding the provisions of any other law to the contrary, with respect to
5 taxes administered by the department of revenue under this chapter and chapters 143, 144, and 147,
6 an amnesty from the assessment or payment of all penalties, additions to tax, and interest shall apply
7 with respect to unpaid taxes or taxes due and owing reported and paid in full from July 1, 2014, to
8 September 30, 2014, regardless of whether previously assessed, except for penalties, additions to tax,
9 and interest paid before July 1, 2014. The amnesty shall apply only to tax liabilities due or due but
10 unpaid on or before December 31, 2013, and shall not extend to any taxpayer who at the time of
11 payment is a party to any criminal investigations or to any civil or criminal litigation that is pending
12 in any court of the United States or this state for nonpayment, delinquency, or fraud in relation to any
13 state tax imposed by this state.

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

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

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

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

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

Action Taken _____ Date _____

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

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

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

14 10. This section shall become effective on July 1, 2014, and shall expire on December 31,
15 2022.

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

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21 Further amend said bill, Page 40, Section 144.817, Line 11, by inserting after all of said section and
22 line the following:

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

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