

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 1081

97TH GENERAL ASSEMBLY

4207H.02T

2014

AN ACT

To amend chapter 32, RSMo, by adding thereto two new sections relating to paperless communications.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 32, RSMo, is amended by adding thereto two new sections, to be
2 known as sections 32.029 and 32.400, to read as follows:

**32.029. 1. This act shall be known and may be cited as the "Paperless Documents
2 and Forms Act".**

**3 2. Beginning no later than January 1, 2015, the department of revenue shall, by
4 January 1, 2021, develop and implement a method by which all documents and forms
5 provided to the public by the department, as well as any records, reports, returns, or other
6 documents required by the department relating to taxes imposed under chapters 142, 143,
7 144, and 149, and fees imposed under sections 260.262 and 260.273, are available in an
8 electronic format online and are capable of electronic submission to the department. This
9 section shall not be construed to prohibit the submission of paper forms to the department
10 or to require the department to allow electronic filing of a form that requires a notary or
11 authorization by a third party in order to be effective, or when any other document
12 associated with the form, either expressly or by implication, requires a third party to
13 notarize, authorize, or issue the document. Notwithstanding any other provision of law to
14 the contrary, no electronic form shall be invalid solely because a paper version of the form
15 has been incorporated or otherwise referenced in a rule.**

**16 3. This section shall not authorize the creation of state-run electronic tax filing of
17 individual income tax returns.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

32.400. 1. For the purposes of this section, “electronic means” shall mean, but is not limited to, electronic mail or a secure site maintained by the state of Missouri for such purpose.

2. Notwithstanding any other provision of law, the director of the department of revenue may notify persons and their authorized representative using electronic means to fulfill the duties and functions of the department of revenue relating to the administration of motor vehicle licensing, driver licensing, and collection of all taxes and fees payable to the state as provided by law. Any statutory requirements for the department of revenue to provide notification to any person are satisfied by electronic means when the person has agreed to such notification and the electronic notification is sent by the electronic means specified by the person.

3. The requirement of certified mailing as used in those sections relating to the administration of motor vehicle licensing, driver licensing, and collection of all taxes and fees payable to the state as provided by law is satisfied by use of electronic means if the taxpayer or license holder has agreed to such notification and the electronic notification is sent by the electronic means specified by the person.

4. The director of the department of revenue may promulgate rules and regulations to administer 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 pursuant to 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 August 28, 2014, shall be invalid and void.

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