

SECOND REGULAR SESSION

HOUSE BILL NO. 1677

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ENGLUND.

5731L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 143.902, 144.083, 144.380, and 144.690, RSMo, and to enact in lieu thereof six new sections relating to tax collection.

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

Section A. Sections 143.902, 144.083, 144.380, and 144.690, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 32.385, 140.910, 143.902, 144.083, 144.380, and 144.690, to read as follows:

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

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

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

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

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.

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

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

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

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

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

32 (2) Request that the federal official withhold any eligible vendor payment to which
33 the person is entitled; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

75 (b) The amount certified; and

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

78 8. Any other provisions of law to the contrary notwithstanding, the director of
79 revenue and the commissioner of administration shall have the authority to enter into
80 reciprocal agreements with any other state which extends a like comity to this state to set
81 off offset from state tax refunds and from payments otherwise due to vendors and
82 contractors providing goods or services to state departments, agencies, or other state
83 agencies nontax debt for debts due the other state that extends a like comity to this state.

140.910. 1. In addition to any other remedy provided by law for the collection of
2 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the
3 circuit court as provided by section 143.902, 144.380, or 144.690, the director or the
4 director's designee may issue an order directing any person to withhold and pay over to

5 the department assets belonging to, due, or to become due the taxpayer. The director or
6 the director's designee shall not issue the administrative garnishment if the taxpayer has
7 entered into a written agreement with the department for an alternative payment
8 arrangement and the taxpayer is in compliance with the agreement.

9 2. An order entered under this section shall be served on the person either by
10 regular mail or by certified mail, return receipt requested, or may be issued through
11 electronic means if the person has provided prior written consent to such service, and shall
12 be binding on the employer or other payer on receipt. The person in possession of assets
13 belonging to, due, or to become due the taxpayer may deduct a sum not to exceed six
14 dollars per month as reimbursement for costs, except that the total amount withheld shall
15 not exceed the limitations contained in the federal Consumer Credit Protection Act, 15
16 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
18 address. The notice shall advise the taxpayer that the administrative garnishment has
19 commenced and the procedures to contest such garnishment by requesting a hearing
20 within thirty days from mailing or electronic issuance of the notice. At such a hearing the
21 certified records of the department shall constitute prima facie evidence that the director's
22 order is valid and enforceable. If a prima facie case is established, the obligor may only
23 assert as a defense mistake as to the identity of the taxpayer, mistake as to payments made,
24 or existence of an alternative payment agreement for which no default has occurred. The
25 taxpayer shall have the burden of proof on such issues. The taxpayer may obtain relief
26 from the garnishment by paying the amount owed.

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

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

38 6. If the order is served on a person other than an employer or other payer, it shall
39 be a lien against any money belonging to the taxpayer that is in the possession of the person
40 on the date of service. The person other than an employer or other payer shall pay over

41 any assets within ten business days of the service date of the order. A financial institution
42 ordered to surrender an account shall be entitled to collect its normally scheduled account
43 activity surcharges to maintain the account during the period of time the account is
44 garnished. For purposes of this section, the interest of the taxpayer in any joint financial
45 accounts shall be presumed to be equal to all other joint owners.

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

50 8. No person who complies with an order entered under this section shall be liable
51 to the taxpayer, or to any other person claiming rights derived from the taxpayer, for
52 wrongful withholding. A person who fails or refuses to withhold or pay the amounts as
53 ordered under this section shall be liable to the state in a sum equal to the value of the
54 wages or property not surrendered, but not to exceed the amount of tax deficiency. The
55 director is hereby authorized to bring an action in circuit court to determine the liability
56 of a person for failure to withhold or pay the amounts as ordered. If a court finds that a
57 violation has occurred, the court may fine the person in an amount not to exceed five
58 hundred dollars. The court may also enter a judgment against the person or other legal
59 entity for the amounts not surrendered, court costs, and reasonable attorney's fees.

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

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

76 have been withheld and paid over during the period of time the employee was wrongfully
77 discharged.

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

85 **12. For purposes of this section, "assets" include, but are not limited to, currency,**
86 **any financial account or other liquid asset, and any income or other periodic form of**
87 **payment due to a taxpayer regardless of source, including, but not limited to, wages,**
88 **salaries, commissions, bonuses, workers' compensation benefits, disability benefits,**
89 **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
2 penalty imposed under sections 143.005 to 143.998 has been made and has become final, the
3 director of revenue may file for record in the recorder's office of any county in which the
4 taxpayer owing such tax, interest, additions to tax or penalty resides, owns property or has a
5 place of business, a certificate of lien specifying the amount of the tax, interest, additions to tax
6 or penalty due and the name of the taxpayer liable for the same. Included in the notice of
7 deficiency, the director shall notify the taxpayer of the department's intent to file prior to the
8 filing of such certificate. Such notification shall contain a summary of the taxpayer's right to
9 protest or contest such proposed deficiency. The director shall within twenty days after filing
10 such certificate notify the taxpayer by first class mail postage prepaid.

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

20 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by
21 this chapter when due and the assessment for which has become final, the director may file for
22 record in the office of the clerk of the circuit court of any county in which the taxpayer resides,

23 or has a place of business, or owns property, the certificate of lien specifying the amount of the
24 tax, interest, additions to tax and penalties due and the name of the liable taxpayer. The clerk
25 of the circuit court shall file such certificate and enter it in the record of the circuit court for
26 judgments and decrees under the procedure prescribed for filing transcripts of judgments. If the
27 taxpayer does not reside, have a place of business or own property in the state of Missouri, the
28 director may file for record a certificate of delinquency in the office of the clerk of the circuit
29 court of Cole County. From the time of the filing of the certificate of lien or certificate of
30 delinquency with the clerk of the circuit court, the amount of the tax, interest, additions to tax
31 and penalties specified therein shall have the full force and effect of a default judgment of the
32 circuit court until satisfied. Execution shall issue at the request of the director of revenue or his
33 agent as is provided in the case of other judgments. No exemption shall be allowed from the
34 levy of an execution issued for any delinquent tax, interest, additions to tax or penalties due
35 under the provisions of sections 143.191 to 143.265. No bond shall be required of the director
36 of revenue, his agent or of the sheriff before making the levy.

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

41 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or
42 any other person affected by the lien may notify the director of revenue. The taxpayer or other
43 affected person shall provide the director with the reasons the filing of the certificate of lien is
44 erroneous or improvident as to such person (including that the affected person's name or other
45 identification is similar to the taxpayer's) and a list of creditors with current addresses who are
46 affected by the department's action. Upon receipt of the creditor list, reasons and verification of
47 the erroneous or improvident filing, the director shall release the lien as to the taxpayer or the
48 affected person, as necessary, and notify all creditors, stating the certificate of lien was filed
49 erroneously or improvidently. If the certificate of lien was erroneously or improvidently filed
50 the director shall forthwith make a determination in writing which shall become a public record
51 in the same place the certificate of lien is noted under subsection 5 of this section that the same
52 be expunged from the record and give written notice thereof, duly certified, by certified mail to
53 the recorder of deeds **and the clerk of the circuit court** in the county where the same is
54 recorded and upon receipt by the recorder of deeds **and the clerk of the circuit court** of the
55 certification the recorder **and clerk** shall immediately cause such record to be expunged. The
56 director shall take whatever steps are necessary to ensure the lien is expunged. The director shall
57 pay a three-dollar fee charged by the recorder when an erroneously or improvidently filed lien
58 is expunged.

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

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

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

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

84 6. If any action is taken by the director under the provisions of this chapter; including,
85 but not limited to, section 143.791, to alter or abate any assessment upon which a judgment has
86 been filed under the provisions of subsection 1 of this section, the director is authorized to file
87 a modification or satisfaction of such judgment.

144.083. 1. The director of revenue shall require all persons who are responsible for the
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
4 the license is valid until revoked by the director or surrendered by the person to whom issued
5 when sales are discontinued. The director shall issue the retail sales license within ten working
6 days following the receipt of a properly completed application. Any person applying for a retail
7 sales license or reinstatement of a revoked sales tax license who owes any tax under sections

8 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and
9 penalties before the department may issue the applicant a license or reinstate the revoked license.
10 All persons beginning business subsequent to August 13, 1986, and who are required to collect
11 the sales tax shall secure a retail sales license prior to making sales at retail. Such license may,
12 after ten days' notice, be revoked by the director of revenue only in the event the licensee shall
13 be in default for a period of sixty days in the payment of any taxes levied under section 144.020
14 or sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event
15 of revocation, the director of revenue may publish the status of the business account including
16 the date of revocation in a manner as determined by the director.

17 2. The possession of a retail sales license and a statement from the department of revenue
18 that the licensee owes no tax due under sections 144.010 to 144.510, **sections 144.600 to**
19 **144.745**, or sections 143.191 to [143.261] **143.265** shall be a prerequisite to the issuance or
20 renewal of any city or county occupation license or any state license which is required for
21 conducting any business where goods are sold at retail. The date of issuance on the statement
22 that the licensee owes no tax due shall be no more than ninety days before the date of submission
23 for application or renewal of the local license. The revocation of a retailer's license by the
24 director shall render the occupational license or the state license null and void.

25 3. No person responsible for the collection of taxes under section 144.080 shall make
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals
27 have been exhausted, the director of revenue may notify the county or city law enforcement
28 agency representing the area in which the former licensee's business is located that the retail sales
29 license of such person has been revoked, and that any county or city occupation license of such
30 person is also revoked. The county or city may enforce the provisions of this section, and may
31 prohibit further sales at retail by such person.

32 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
33 [2009] **2018**, the possession of a statement from the department of revenue stating no tax is due
34 **for any individual or corporation subject to the tax** under sections [143.191 to 143.265 or
35 sections 144.010 to 144.510] **143.011 to 143.071** shall also be a prerequisite to the issuance or
36 renewal of any city or county occupation license or any state license required for conducting any
37 business where goods are sold at retail. The statement of no tax due shall be dated no [longer]
38 **more** than ninety days before the date of submission for application or renewal of the city or
39 county license.

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

144.380. 1. In any case in which any assessment of tax, interest, additions to tax or penalty imposed under sections 144.010 to 144.510 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, additions to tax, interest or penalty due and the name of the person liable for the same. Included in the assessment, the director shall notify the taxpayer of the department's intent to file prior to the filing of such certificate. Such notification shall contain an explanation of the taxpayer's right to protest or contest such proposed assessment. 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, unless within such ten-year period, the certificate of lien has been refiled by the director of revenue with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after the re-filing. A certificate of lien may not be refiled more than one time.

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

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

41 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or
42 any other person affected by the lien may notify the director of revenue. The taxpayer or other
43 affected person shall provide the director with the reasons the filing of the certificate of lien is
44 erroneous or improvident as to such person (including that the affected person's name or other
45 identification is similar to the taxpayer's) and a list of creditors with current addresses who are
46 affected by the department's action. Upon receipt of the creditor list, reasons and verification of
47 the erroneous or improvident filing, the director shall release the lien as to the taxpayer or the
48 affected person, as necessary, and notify all creditors, stating the certificate of lien was filed
49 erroneously or improvidently. If the certificate of lien was erroneously or improvidently filed
50 after August 13, 1987, the director shall forthwith make a determination in writing which shall
51 become a public record in the same place the certificate of lien is noted under subsection 5 of this
52 section that the same be expunged from the record and give written notice thereof, duly certified,
53 by certified mail to the recorder of deeds **and the clerk of the circuit court** in the county where
54 the same is recorded and upon receipt by the recorder of deeds **and the clerk of the circuit**
55 **court** of the certification the recorder **and clerk** shall immediately cause such record to be
56 expunged. The director shall take whatever steps are necessary to ensure the lien is expunged.
57 The director shall pay a three-dollar fee charged by the recorder when an erroneously or
58 improvidently filed lien is expunged.

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

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

69 4. Each county recorder shall receive a fee of three dollars which shall be charged for
70 the filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien
71 filed for record. Such amounts shall be paid to the county recorder from funds appropriated to
72 the department of revenue for that purpose. The county recorder shall be reimbursed by

73 presenting a statement, showing the number of certificates and releases filed, to the department
74 of revenue each calendar quarter. The department of revenue is authorized to collect an
75 additional penalty from each taxpayer equal to the cost of filing a certificate of lien or release of
76 lien with respect to such taxpayer.

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

84 6. If any action is taken by the director under the provisions of this chapter; including,
85 but not limited to, section 144.425, to alter or abate any assessment upon which a judgment has
86 been filed under the provisions of subsection 1 of this section, the director is authorized to file
87 a modification or satisfaction of such judgment.

144.690. 1. **(1) In any case in which any assessment of tax, interest, additions to
2 tax, or penalty imposed under sections 144.600 to 144.745 has been made and has become
3 final, the director of revenue may file for record in the recorder's office of any county in
4 which the taxpayer owing such tax, interest, additions to tax, or penalty resides, owns
5 property, or has a place of business a certificate of lien specifying the amount of the tax,
6 interest, additions to tax, or penalty due and the name of the person liable for the same.
7 Included in the assessment, the director shall notify the taxpayer of the department's intent
8 to file before the filing of such certificate. Such notification shall contain an explanation
9 of the taxpayer's right to protest or contest such proposed assessment. The director shall,
10 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
13 continuing and shall attach to real or personal property or interest in real or personal
14 property owned by the taxpayer or acquired in any manner by the taxpayer after the filing
15 of the certificate of lien. Unless sooner released or discharged, the lien shall expire ten
16 years after the certificate of lien was filed, unless within such ten-year period, the
17 certificate of lien has been refiled by the director of revenue with the recorder. Unless
18 sooner released or discharged, a timely refiled certificate of lien shall be treated as if filed
19 on the date of filing of the original certificate of lien and shall expire ten years after the
20 refiled. A certificate of lien shall not be refiled more than one time.**

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

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

41 **(5)** If any certificate of lien has been erroneously or improvidently filed, the
42 taxpayer or any other person affected by the lien may notify the director of revenue. The
43 taxpayer or other affected person shall provide the director with the reasons the filing of
44 the certificate of lien is erroneous or improvident as to such person, including that the
45 affected person's name or other identification is similar to the taxpayer's, and a list of
46 creditors with current addresses who are affected by the department's action. Upon
47 receipt of the creditor list, reasons, and verification of the erroneous or improvident filing,
48 the director shall release the lien as to the taxpayer or the affected person, as necessary,
49 and notify all creditors, stating the certificate of lien was filed erroneously or
50 improvidently. If the certificate of lien was erroneously or improvidently filed after August
51 13, 1987, the director shall make a determination in writing which shall become a public
52 record in the same place the certificate of lien is noted under subsection 5 of this section
53 that the certificate of lien be expunged from the record and give written notice thereof,
54 duly certified, by certified mail to the recorder of deeds and the clerk of the circuit clerk
55 in the county where the certificate of lien is recorded. Upon receipt by the recorder of
56 deeds and the clerk of the circuit court of the certification, the recorder and clerk shall

57 immediately cause such record to be expunged. The director shall take whatever steps are
58 necessary to ensure the lien is expunged. The director shall pay a three-dollar fee charged
59 by the recorder when an erroneously or improvidently filed lien is expunged.

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

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

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

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

87 6. If any action is taken by the director under the provisions of this chapter to alter
88 or abate any assessment upon which a judgment has been filed under the provisions of
89 subsection 1 of this section, the director is authorized to file a modification or satisfaction
90 of such judgment.

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