

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 777, Page 2, Section 105.145, Line 32, by deleting all of said line and
2 inserting in lieu thereof the following:

3 "state auditor shall be subject to a fine not to exceed five hundred dollars per day. The state"; and
4

5 Further amend said section and page, Lines 42 through 47, by deleting all of said lines and inserting
6 in lieu thereof the following:

7 "9. Upon notification from the state auditor's office that a transportation development
8 district failed to timely submit a copy of the annual financial statement, the department of revenue
9 shall notify such district by certified mail that the statement has not been received and that the
10 district may be subject to a fine not to exceed five hundred dollars per day. Such notice shall clearly
11 set forth the name of the taxpayer, the accrued amount of the fine, the district's opportunity to give
12 written application for a hearing to contest the fine within thirty days of the date of receipt of the
13 notice and that failure to either apply for such a hearing, in writing, or to submit the required annual
14 financial statement within the thirty-day period will be deemed a waiver of the opportunity to contest
15 the fine and will constitute liquidation of the fine as allowed in subsection 8 of this section. In the
16 event a copy of the annual financial statement is received within such thirty-day period, no fine shall
17 accrue or be liquidated. If the application for hearing alleges a defense to the nature or amount of the
18 claim upon which the fine is based which requires an evidentiary hearing, the department shall
19 promptly conduct such hearing, in accordance with the provisions of chapter 536. Failure of the
20 district to make application for a hearing shall constitute liquidation of the fine.

21 10. Any transportation development district organized under sections 238.200 to 238.275
22 having gross revenues of less than one thousand dollars annually shall not be subject to the fine
23 authorized in subsection 8 of this section."; and
24

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

Action Taken _____ Date _____