

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 302, Page 4, Section 135.963, Line 54,
2 by inserting immediately after all of said section and line the following:

3
4 "144.026. 1. The director of revenue shall not send notice to any taxpayer under subsection
5 2 of section 144.021 regarding the decision in IBM Corporation v. Director of Revenue, [Case No.
6 94999] 491 S.W.3d 535 (Mo. banc 2016) prior to August 28, 2017.

7 2. This section affirms the construction and application of existing law as expressed by the
8 Missouri supreme court in Bridge Data Co. v. Director of Revenue, 794 S.W.2d 204 (Mo. banc
9 1990), DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001), Southwestern
10 Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002), and Southwestern Bell Tel.
11 Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005) regarding the exemptions found in
12 subsection 2 of section 144.054 and subdivisions (5) and (6) of subsection 2 of section 144.030.
13 The director of revenue and all courts of competent jurisdiction shall follow the construction,
14 application, and reasoning of the Missouri supreme court in these decisions and shall apply such
15 reasoning to all pending audits, assessments, refund claims, and claims for credit not finally
16 adjudicated as of the effective date of this section, as well as all future audits, assessments, refund
17 claims, and claims for credit."; and

18
19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.

Action Taken _____ Date _____