

HCS SB 332 -- RELATING TO TAXATION

SPONSOR: Hegeman (Crawford)

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing Committee on General Laws by a vote of 11 to 1. Voted "Do Pass" by the Standing Committee on Rules- Legislative Oversight by a vote of 13 to 0.

This bill requires a 30-day comment period before a municipality may pass an ordinance establishing a Tax Increment Financing (TIF) redevelopment project or Community Improvement District (CID). In addition, the municipality pursuing a TIF project or CID must also post information regarding the proposed project or plan, public hearings, and certain disclaimers on a public website (Sections 67.1431 and 99.825).

This bill corrects the description of St. Francois County in a provision of law concerning expenditures of the county's special road and bridge tax monies (Section 137.556).

This is similar to SB 146 (2017).

This bill provides that the collector of certain taxes paid by postal mail may use his or her judgment regarding the timeliness of the payment, if the postmark on the mailed payment is absent, illegible, or otherwise inconclusive (Section 139.100, RSMo).

This bill also exempts nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal Revenue Code of 1986 from sales and use taxes on charges for initiation fees or dues (Section 144.011).

This bill provides for a sales tax allowance for the purchase of a motor vehicle, trailer, boat, or outboard motor if the purchaser sold any number of motor vehicles, trailers, boats, or outboard motors within the previous 180 days (Section 144.025).

This is similar to SCS SB 80, HB 276, HB 328, and HB 833 (2017).

Currently, limited liability companies in Kansas City that own or rent real property or own unoccupied property within the city are required to file an affidavit with the city clerk specifying the name and address of a person with management control or responsibility for the real property. This bill clarifies that it must be a street address and must be a natural person. The limited liability company must file a successor affidavit within 30 days of a change in the natural person with management control or responsibility for the real property. The city cannot charge a fee for the filing of the affidavit or successor affidavit. If a limited liability company fails or refuses to file the affidavit, any person adversely affected by the failure or refusal, or the city, may petition the circuit court in the county where the property is located to direct the completion and filing of the

affidavit (Section 347.048).

This is the same as HB 1708 (2016).

This bill creates the offense of filing a false document, which is committed if, with intent to defraud, deceive, harass, alarm, or negatively impact financially, a person files, causes to be filed, or attempts to file, creates, uses as genuine, transfers or has transferred, presents, or prepares with knowledge or belief that it will be filed, presented, or transferred to the Secretary of State or his or her designee, any county recorder of deeds or his or her designee, any municipal, county, district, or state government entity or office, or any credit bureau or financial institution specified documents. For the first offense, filing a false document is a class D felony. Filing false documents is a class C felony in certain specified instances. Any person who is found guilty of committing such offense will be ordered to make full restitution to any person or entity that has sustained any actual losses as a result of the commission of such offense. The bill specifies that a system must be created, by January 1, 2018, in which suspicious filings are logged, and outlines the process for petitioning the court when a person has probable cause to believe a filing is fraudulent (Sections 400.9-501 and 570.095).

This is similar to HB 1858 (2016).

PROPOSERS: Supporters say that currently collectors are required to rely on the post mark to determine if a tax was paid on time. This would give the collectors discretion not to charge a penalty if the post mark was unclear or if the payment was delivered by a reasonable date.

Testifying for the bill were Senator Hegeman and the Missouri County Collectors Association.

OPPOSERS: There was no opposition voiced to the committee.