

SENATE SUBSTITUTE
FOR
HOUSE BILL NO. 1858

AN ACT

To repeal sections 32.069 and 143.811, RSMo, and to enact in lieu thereof three new sections relating to the department of revenue.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 32.069 and 143.811, RSMo, are repealed
2 and three new sections enacted in lieu thereof, to be known as
3 sections 32.069, 32.310, and 143.811, to read as follows:

4 32.069. 1. Notwithstanding any other provision of law to
5 the contrary, interest shall be allowed and paid on any refund or
6 overpayment at the rate determined by section 32.068 only if the
7 overpayment is not refunded within one hundred twenty days from
8 the latest of the following dates:

9 (1) The last day prescribed for filing a tax return or
10 refund claim, without regard to any extension of time granted;

11 (2) The date the return, payment, or claim is filed; or

12 (3) The date the taxpayer files for a credit or refund and
13 provides accurate and complete documentation to support such
14 claim.

15 2. Notwithstanding any other provision of law to the
16 contrary, interest shall be allowed and paid on any refund or
17 overpayment [at the rate determined by section 32.068] only if
18 the overpayment in the case of taxes imposed by sections 143.011

1 and 143.041 is not refunded within forty-five days from the date
2 the return or claim is filed. Before January 1, 2019, such
3 interest rate shall be determined by section 32.068. On and
4 after January 1, 2019, such interest rate shall be determined by
5 section 32.065.

6 32.310. 1. The department of revenue shall create and
7 maintain a mapping feature on its official public website that
8 displays sales tax information of political subdivisions of this
9 state that have taxing authority, including the current tax rate
10 for each sales tax imposed and collected. Such display shall
11 have the option to showcase the borders and jurisdiction of the
12 following political subdivisions on a map of the state to the
13 extent that such political subdivisions collect sales tax:

14 (1) Ambulance districts;

15 (2) Community improvement districts;

16 (3) Fire protection districts;

17 (4) Levee districts;

18 (5) Library districts;

19 (6) Neighborhood improvement districts;

20 (7) Port authority districts;

21 (8) Tax increment financing districts;

22 (9) Transportation development districts;

23 (10) School districts; or

24 (11) Any other political subdivision that imposes a sales
25 tax within its borders and jurisdiction.

26 2. The mapping feature shall also have the option to
27 superimpose state house of representative districts and state
28 senate districts over the political subdivisions.

1 3. A political subdivision collecting sales tax listed in
2 subsection 1 of this section shall provide to the department of
3 revenue mapping and geographic data pertaining to the political
4 subdivision's borders and jurisdictions. The political
5 subdivision shall certify the accuracy of the data by affidavit,
6 and shall provide the data in a format specified by the
7 department of revenue. Such data shall be sent to the department
8 of revenue by April 1, 2019, and shall be updated and sent to the
9 department thereafter whenever a change in the political
10 subdivision's borders or jurisdiction occurs.

11 4. The department of revenue may contract with another
12 entity to build and maintain the mapping feature.

13 5. By July 1, 2019, the department shall implement the
14 mapping feature using the data provided to it under subsection 3
15 of this section.

16 143.811. 1. Under regulations prescribed by the director
17 of revenue, interest shall be allowed and paid at the rate
18 determined by section 32.065 on any overpayment in respect of the
19 tax imposed by sections 143.011 to 143.996; except that, where
20 the overpayment resulted from the filing of an amendment of the
21 tax by the taxpayer after the last day prescribed for the filing
22 of the return, interest shall be allowed and paid at the rate of
23 six percent per annum. With respect to the part of an
24 overpayment attributable to a deposit made pursuant to subsection
25 2 of section 143.631, interest shall be paid thereon at the rate
26 in section 32.065 from the date of the deposit to the date of
27 refund. [No interest shall be allowed or paid if the amount
28 thereof is less than one dollar.]

1 2. For purposes of this section:

2 (1) Any return filed before the last day prescribed for the
3 filing thereof shall be considered as filed on such last day
4 determined without regard to any extension of time granted the
5 taxpayer;

6 (2) Any tax paid by the taxpayer before the last day
7 prescribed for its payment, any income tax withheld from the
8 taxpayer during any calendar year, and any amount paid by the
9 taxpayer as estimated income tax for a [taxable] tax year shall
10 be deemed to have been paid by [him] the taxpayer on the
11 fifteenth day of the fourth month following the close of [his
12 taxable] the taxpayer's tax year to which such amount constitutes
13 a credit or payment.

14 3. For purposes of this section with respect to any
15 withholding tax:

16 (1) If a return for any period ending with or within a
17 calendar year is filed before April fifteenth of the succeeding
18 calendar year, such return shall be considered filed April
19 fifteenth of such succeeding calendar year; and

20 (2) If a tax with respect to remuneration paid during any
21 period ending with or within a calendar year is paid before April
22 fifteenth of the succeeding calendar year, such tax shall be
23 considered paid on April fifteenth of such succeeding calendar
24 year.

25 4. If any overpayment of tax imposed by sections 143.061
26 and 143.071 is refunded within four months after the last date
27 prescribed (or permitted by extension of time) for filing the
28 return of such tax or within four months after the return was

1 filed, whichever is later, no interest shall be allowed under
2 this section on overpayment.

3 5. If any overpayment of tax imposed by sections 143.011
4 and 143.041 is refunded within forty-five days after the date the
5 return or claim is filed, no interest shall be allowed under this
6 section on overpayment.

7 6. Any overpayment resulting from a carryback, including a
8 net operating loss and a corporate capital loss, shall be deemed
9 not to have been made prior to the close of the [taxable] tax
10 year in which the loss arises.

11 7. Any overpayment resulting from a carryback of a tax
12 credit, including but not limited to the tax credits provided in
13 sections 253.557 and 348.432, shall be deemed not to have been
14 made prior to the close of the [taxable] tax year in which the
15 tax credit was authorized.