

HOUSE AMENDMENT NO. ____
TO
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Offered By

AMEND House Amendment No. ____ to House Committee Substitute for Senate Bill No. 87, Page 3, Line 38, by inserting after the word "applied" the following:

"143.732. 1. Notwithstanding any provision of law to the contrary, no taxpayer who has an individual tax liability under chapter 143 for the tax year beginning January 1, 2018, and ending December 31, 2018, shall be assessed any penalty before December 31, 2019, for a delayed payment or underpayment on such liability, provided that such taxpayer timely files his or her individual income tax return for such tax year and participates, in good faith, in any payment plan authorized by the department of revenue with respect to such liability. Such taxpayer may nonetheless be assessed interest on such liability under the provisions of section 143.731 and any other relevant provision of law, provided that no interest on such liability shall be assessed before May 15, 2019. If such taxpayer paid interest or penalty on such liability under the provisions of section 143.731 and any other relevant provision of law before May 15, 2019, he or she shall be entitled to a refund of such interest or penalty, which shall be due no later than December 31, 2019.

2. The department of revenue is authorized to adopt such rules and regulations as are reasonable and necessary to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after the effective date of this section shall be invalid and void.

3. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset on December 31, 2019; and

(2) This section shall terminate on December thirty-first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset."; and

Further amend said amendment, Page 3, Line 38, by inserting after all of said line the following:

"Further amend said bill, Page 4, Section 143.1029, Line 32, by inserting after said section and line the following:

Action Taken _____ Date _____

1 "Section B. Because immediate action is necessary to ensure that taxpayers in this state have
2 adequate time to understand and meet their income tax obligations for the 2018 tax year, due to
3 recent changes in the published state employer withholding tax guidance issued in response to the
4 passage of U.S. Pub. L. No. 115-97, section 143.732 of section A of this act is deemed necessary for
5 the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to
6 be an emergency act within the meaning of the constitution, and section 143.732 of section A of this
7 act shall be in full force and effect upon its passage and approval."; and"; and
8

9 Further amend said bill by amending the title, enacting clause, and intersectional references
10 accordingly.
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12 THIS AMENDS AMENDMENT 0309H03.12H