

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 174,
2 Page 13, Section 143.441, Line 35, by inserting after said section and line the following:

3
4 "143.732. 1. Notwithstanding any provision of law to the contrary, no taxpayer who has an
5 individual tax liability under chapter 143 for the tax year beginning January 1, 2018, and ending
6 December 31, 2018, shall be assessed any penalty before December 31, 2019, for a delayed payment
7 or underpayment on such liability, provided that such taxpayer timely files his or her individual
8 income tax return for such tax year and participates, in good faith, in any payment plan authorized
9 by the department of revenue with respect to such liability. Such taxpayer may nonetheless be
10 assessed interest on such liability under the provisions of section 143.731 and any other relevant
11 provision of law, provided that no interest on such liability shall be assessed before May 15, 2019.
12 If such taxpayer paid interest or penalty on such liability under the provisions of section 143.731
13 and any other relevant provision of law before May 15, 2019, he or she shall be entitled to a refund
14 of such interest or penalty, which shall be due no later than December 31, 2019.

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

24 3. Under section 23.253 of the Missouri sunset act:

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

27 (2) This section shall terminate on December thirty-first of the calendar year immediately
28 following the calendar year in which the program authorized under this section is sunset."; and
29

30 Further amend said bill, Page 17, Section 148.064, Line 64, by inserting after said section and line
31 the following:
32

33 "Section B. Because immediate action is necessary to ensure that taxpayers in this state have
34 adequate time to understand and meet their income tax obligations for the 2018 tax year, due to
35 recent changes in the published state employer withholding tax guidance issued in response to the
36 passage of U.S. Pub. L. No. 115-97, section 143.732 of section A of this act is deemed necessary for

Action Taken _____ Date _____

1 the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to
2 be an emergency act within the meaning of the constitution, and section 143.732 of section A of this
3 act shall be in full force and effect upon its passage and approval."; and
4

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