

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1094
100TH GENERAL ASSEMBLY

2175H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax, with an emergency clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be
2 known as section 143.732, to read as follows:

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

13 **2. The department of revenue is authorized to adopt such rules and regulations as**
14 **are reasonable and necessary to implement the provisions of this section. Any rule or**
15 **portion of a rule, as that term is defined in section 536.010, that is created under the**
16 **authority delegated in this section shall become effective only if it complies with and is**
17 **subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This**
18 **section and chapter 536 are nonseverable, and if any of the powers vested with the general**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove
20 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
21 authority and any rule proposed or adopted after the effective date of this section shall be
22 invalid and void.

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

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

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

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

✓