

FIRST REGULAR SESSION

HOUSE BILL NO. 388

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GRIFFITH.

1304H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to mailings by the department of revenue.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be
2 known as section 32.058, to read as follows:

3 **32.058. Notwithstanding the certified or registered mail provisions contained in**
4 **chapters 32, 135, 140, 142, 143, 144, 147, 148, 149, 253, and 302, the director of revenue**
5 **may choose to mail any document by first-class mail. The notice requirements in these**
6 **chapters are satisfied by mailing the notice to the last known address of the intended**
7 **recipient. If the director of revenue is notified by the United States Postal Service that an**
8 **assessment of tax was not received by the intended recipient, the director of revenue shall**
9 **attempt to re-issue the assessment and use available resources to obtain an updated address**
10 **if necessary.**

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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.