

HB 1414 -- UNPAID TAXES

SPONSOR: McGirl

The bill states that any amount assessed under sections 144.010 to 144.527 will only be due to the Director of the Department of Revenue after he or she has substantiated such amount with relevant documentation. "Relevant documentation" is defined to include records pertaining to the current and prior owners of any property sold in a transaction subject to taxation under such sections. The bill further states that the Department shall not collect or attempt to collect any tax imposed under Sections 144.010 to 144.527, RSMo that has remained unpaid for three years or longer, unless it is related to fraud.