

FIRST REGULAR SESSION

HOUSE BILL NO. 510

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GRIFFITH.

0296H.02I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 143.611 and 209.030, RSMo, and to enact in lieu thereof two new sections relating to mail sent by state departments.

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

Section A. Sections 143.611 and 209.030, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 143.611 and 209.030, to read as follows:

143.611. 1. As soon as practical after the return is filed, the director of revenue shall
2 examine it to determine the correct amount of tax. If the director of revenue finds that the
3 amount of tax shown on the return is less than the correct amount, he shall notify the taxpayer
4 of the amount of the deficiency proposed to be assessed. If the director of revenue finds that
5 the tax paid is more than the correct amount, he shall credit the overpayment against any taxes
6 due under sections 143.011 to 143.996 from the taxpayer and refund the difference. No
7 deficiency shall be proposed and no refund shall be made pursuant to this or any section of
8 sections 143.011 to 143.996 unless the amount exceeds one dollar.

9 2. If the taxpayer fails to file an income tax return, the director of revenue shall
10 estimate the taxpayer's taxable income and the tax thereon from any available information and
11 notify the taxpayer of the amount proposed to be assessed as in the case of a deficiency.

12 3. The notice required by subsections 1 and 2 of this section, hereafter referred to as a
13 notice of deficiency, shall set forth the reason for the proposed assessment. **For taxpayers**
14 **other than individuals**, the notice of deficiency shall be mailed by certified or registered
15 mail to the taxpayer at his last known address **or delivered electronically at the taxpayer's**
16 **request. For taxpayers that are individuals, the notice of deficiency may be mailed by**
17 **first class mail or delivered electronically at the taxpayer's request.** In the case of a

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.

18 combined return, the notice of deficiency may be a single combined notice except that if the
19 director of revenue is notified by either spouse that separate residences have been established
20 he shall mail notices to each spouse. If the taxpayer is deceased, is under a legal disability, or,
21 in the case of a corporation, has terminated its existence, a notice of deficiency may be mailed
22 to his last known address unless the director of revenue has received notice of the existence
23 and address of a person to receive notices with respect to such taxpayer.

209.030. 1. Every adult blind person, eighteen years of age or over, of good moral
2 character who shall have been a resident of the state of Missouri for one year or more next
3 preceding the time of making application for the pension herein provided and every adult
4 blind person eighteen years of age or over who may have lost his or her sight while a bona
5 fide resident of this state and who has been a continuous resident thereof since such loss of
6 sight, shall be entitled to receive, when enrolled under the provisions of sections 209.010 to
7 209.160, an annual pension as provided for herein, payable in equal monthly installments,
8 provided, that no such person shall be entitled to or be paid a blind pension who:

9 (1) Owns property or has an interest in property to the value of thirty thousand dollars
10 or more, or if married and actually living with husband or wife, if the value of his or her
11 interest in property, together with that of such husband or wife, exceeds said amount;
12 provided that, the first one hundred thousand dollars in an individual's ABLE account under
13 sections 209.600 to 209.645 shall be excluded from such asset limit; provided, further, that in
14 determining the total value of property owned, the real estate occupied by the blind person or
15 spouse as the home, shall be excluded;

16 (2) Obtains, maintains, or renews a valid driver's license in this or any other state or
17 territory, unless such license has been relinquished to the department of revenue and the
18 person provides satisfactory proof of such relinquishment to the department of social services.
19 The department of social services shall notify eligible blind persons with valid driver's
20 licenses that they shall surrender such licenses within sixty days of approval for a blind
21 pension. Upon receipt of a relinquished license under this subdivision, the department of
22 revenue shall, if requested by the person, issue a nondriver's license card compliant with the
23 provisions of chapter 302 at no charge to the person. The department of social services and
24 the department of revenue shall jointly establish procedures and shall share any information
25 necessary to implement this subdivision;

26 (3) Operates a motor vehicle with or without a valid driver's license;

27 (4) Has a sighted spouse resident in this state who upon the investigation of the
28 family support division may be found to be able to provide for the reasonable support of such
29 applicant if the sighted spouse's annual income is equal to or greater than five hundred percent
30 of the federal poverty level for each state fiscal year;

31 (5) Publicly solicits alms in any manner or through any artifice in any part of this
32 state;

33 (6) Is maintained in a private or endowed institution or is an inmate of a public
34 institution, except as a patient in a public medical institution[;], provided[;] that benefits shall
35 not be paid to a blind person under sixty-five years of age, who is a patient in an institution
36 for mental diseases or tuberculosis. In order to comply with federal laws and regulations and
37 state plans in making payments to or on behalf of mentally ill individuals sixty-five years of
38 age, or over, who are patients in a state mental institution, the family support division shall
39 require agreements or other arrangements with the institution to provide a framework for
40 cooperation and to assure that state plan requirements and federal laws and regulations
41 relating to such payment will be observed. In the event the federal laws or regulations will
42 not permit approval of the state plan for benefit payments to or on behalf of an individual who
43 is sixty-five years of age, or over, and is a patient in a state institution for mental diseases, this
44 portion of this subdivision shall be inoperative until approval of a state plan is obtained;

45 (7) Is otherwise not blind and not eligible for a blind pension under this chapter; or

46 (8) Pleads guilty or has been found to have violated section 209.140.

47 2. Any applicant for or any recipient of a blind pension who does not submit, without
48 good cause or as otherwise specified by the department of social services, to a vision test as
49 required under section 209.040 within thirty days of a request by the department shall not be
50 eligible for a blind pension and the department shall terminate payment after notice and an
51 opportunity for a hearing.

52 3. The applicant for or recipient of a blind pension shall inform the department of any
53 change of address or other contact information and any other change of circumstances that
54 may impact the applicant or recipient's eligibility for a blind pension within ten days of the
55 change. Any notice served on the applicant or recipient shall be sent by [~~certified~~] mail
56 delivered by the United States Postal Service at the applicant's or recipient's address of record
57 and shall be deemed service for all purposes under sections 209.010 to 209.160.

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