

FIRST REGULAR SESSION

# HOUSE BILL NO. 1398

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CUPPS.

2716H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to delinquent motor vehicle liabilities.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.465, to read as follows:

**144.465. 1. The dates from December 1, 2023, through December 31, 2023, shall be designated as an "amnesty month" for taxpayers in this state who are delinquent in taxes and other liabilities to the department of revenue arising from certain motor vehicle purchases. Notwithstanding any provisions of law to the contrary, with respect to all state and local motor vehicle sales taxes, motor vehicle titling costs, motor vehicle registration fees, and all associated late fees and penalties administered by the department of revenue, a taxpayer shall be granted full amnesty from the assessment or payment of all such liabilities; provided that, the liabilities have arisen from a motor vehicle purchase completed before August 28, 2023, and the taxpayer completes and submits a written application for such amnesty to the department of revenue during the amnesty month. The department of revenue shall be responsible for designing and publishing a written application for this amnesty program no fewer than thirty days before the beginning of amnesty month.**

**2. The department of revenue shall issue a certificate to each eligible taxpayer who submits a completed application during amnesty month. The certificate shall verify that the taxpayer has been granted amnesty for all liabilities described in subsection 1 of this section.**

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           **3. Upon the granting of amnesty to an eligible taxpayer under the provisions of**  
19 **this section, the department of revenue shall facilitate the issuance of all related**  
20 **documentation and materials including, but not limited to, motor vehicle titles,**  
21 **certificates of motor vehicle registration, and valid license plates and license plate tabs,**  
22 **to such a taxpayer. The department of revenue shall develop a standardized procedure**  
23 **to ensure that all eligible taxpayers who receive a certificate of eligibility under**  
24 **subsection 2 of this section are able to receive related documentation and materials in a**  
25 **timely manner.**

26           **4. The department of revenue shall promulgate rules and issue administrative**  
27 **guidelines as necessary to implement the provisions of this section. Any rule or portion**  
28 **of a rule, as that term is defined in section 536.010, that is created under the authority**  
29 **delegated in this section shall become effective only if it complies with and is subject to**  
30 **all of the provisions of chapter 536 and, if applicable, section 536.028. This section and**  
31 **chapter 536 are nonseverable and if any of the powers vested with the general assembly**  
32 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
33 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
34 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

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