

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2180**  
**103RD GENERAL ASSEMBLY**

5542S.03T

2026

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**AN ACT**

To repeal sections 105.963, 143.611, and 209.030, RSMo, and to enact in lieu thereof four new sections relating to mail sent by state departments.

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

Section A. Sections 105.963, 143.611, and 209.030, RSMo, are repealed and four  
2 new sections enacted in lieu thereof, to be known as sections 32.058, 105.963, 143.611, and  
3 209.030, to read as follows:

**32.058. 1. Notwithstanding any provision of law requiring the use of certified  
2 mail or registered mail to the contrary, including but not limited to provisions contained  
3 in chapters 32, 105, 135, 140, 142, 143, 144, 148, 149, 238, 253, 301, 302, and 479, the  
4 director may choose to mail any document by first class mail to the intended recipient's  
5 last known address in lieu of certified mail or registered mail. If the director is  
6 otherwise statutorily required to use certified or registered mail to send a document, but  
7 chooses pursuant to this section to send such document by first class mail, and the  
8 director is subsequently notified by the United States Postal Service that the document is  
9 not deliverable to the intended recipient at the last known address for a reason other  
10 than refusal by the addressee, the director shall make one further attempt to reissue  
11 such document after attempting, if necessary, to obtain an updated mailing address.  
12 Nothing in this section prohibits the director from making multiple additional attempts  
13 to reissue the document.**

**14 2. The delivery of a document using email, encrypted electronic message, or  
15 both, including by an attachment to such email or encrypted electronic message, shall**

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.

16 satisfy any obligation of the director to send such document to the intended recipient by  
17 certified mail, registered mail, or any other method.

18 **3. Notwithstanding any other provision of law to the contrary, in any action**  
19 **before the administrative hearing commission or a court of competent jurisdiction, the**  
20 **director shall bear the burden of proving the date any document has been sent to the**  
21 **taxpayer's last known address, and the period of time within which a taxpayer may**  
22 **appeal or otherwise respond to any such document shall begin on the date the document**  
23 **is sent. This provision shall not apply if the taxpayer fails to update the department**  
24 **with a new address within thirty days of any change of address.**

25 **4. As used in this section, the following terms mean:**

26 **(1) "Director", includes the director of revenue, the department of revenue, and**  
27 **any division thereof; and**

28 **(2) "Document", includes, but is not limited to, any notice, request, record,**  
29 **assessment, decision, order, letter ruling, agreement, or certificate, whether in electronic**  
30 **or non-electronic form.**

105.963. 1. The executive director shall assess every committee, as defined in section  
2 130.011, failing to file with a filing officer other than a local election authority as provided by  
3 section 130.026 a campaign disclosure report as required by chapter 130, other than the report  
4 required pursuant to subdivision (1) of subsection 1 of section 130.046, a late filing fee of ten  
5 dollars for each day after such report is due to the commission. The executive director shall  
6 ~~mail~~ send a notice ~~[, by registered mail,]~~ to any candidate and the treasurer of any committee  
7 who fails to file such report informing such person of such failure and the fees provided by  
8 this section. If the candidate or treasurer of any committee persists in such failure for a period  
9 in excess of thirty days beyond receipt of such notice, the amount of the late filing fee shall  
10 increase to one hundred dollars for each day that the report is not filed, provided that the total  
11 amount of such fees assessed pursuant to this subsection per report shall not exceed three  
12 thousand dollars.

13 2. (1) Any candidate for state or local office who fails to file a campaign disclosure  
14 report required pursuant to subdivision (1) of subsection 1 of section 130.046, other than a  
15 report required to be filed with a local election authority as provided by section 130.026, shall  
16 be assessed by the executive director a late filing fee of one hundred dollars for each day that  
17 the report is not filed, until the first day after the date of the election. After such election date,  
18 the amount of such late filing fee shall accrue at the rate of ten dollars per day that such report  
19 remains unfiled, except as provided in subdivision (2) of this subsection.

20 (2) The executive director shall ~~mail~~ send a notice ~~[, by certified mail or other means~~  
21 ~~to give actual notice,]~~ to any candidate who fails to file the report described in subdivision (1)  
22 of this subsection informing such person of such failure and the fees provided by this section.

23 If the candidate persists in such failure for a period in excess of thirty days beyond receipt of  
24 such notice, the amount of the late filing fee shall increase to one hundred dollars for each day  
25 that the report is not filed, provided that the total amount of such fees assessed pursuant to this  
26 subsection per report shall not exceed six thousand dollars.

27 3. The executive director shall assess every person required to file a financial interest  
28 statement pursuant to sections 105.483 to 105.492 failing to file such a financial interest  
29 statement with the commission a late filing fee of ten dollars for each day after such statement  
30 is due to the commission. The executive director shall ~~mail~~ send a notice~~[, by certified~~  
31 ~~mail,]~~ to any person who fails to file such statement informing the individual required to file  
32 of such failure and the fees provided by this section. If the person persists in such failure for a  
33 period in excess of thirty days beyond receipt of such notice, the amount of the late filing fee  
34 shall increase to one hundred dollars for each day thereafter that the statement is late,  
35 provided that the total amount of such fees assessed pursuant to this subsection per statement  
36 shall not exceed six thousand dollars.

37 4. Any person assessed a late filing fee may seek review of such assessment or the  
38 amount of late filing fees assessed, at the person's option, by filing a petition within fourteen  
39 days after receiving ~~actual~~ notice of assessment with the administrative hearing  
40 commission, or without exhausting the person's administrative remedies may seek review  
41 of such issues with the circuit court of Cole County.

42 5. The executive director of the Missouri ethics commission shall collect such late  
43 filing fees as are provided for in this section. Unpaid late filing fees shall be collected by  
44 action filed by the commission. The commission shall contract with the appropriate entity to  
45 collect such late filing fees after a thirty-day delinquency. If not collected within one hundred  
46 twenty days, the Missouri ethics commission shall file a petition in Cole County circuit court  
47 to seek a judgment on said fees. All late filing fees collected pursuant to this section shall be  
48 transmitted to the state treasurer and deposited to the general revenue fund.

49 6. The late filing fees provided by this section shall be in addition to any penalty  
50 provided by law for violations of sections 105.483 to 105.492 or chapter 130.

51 7. If any candidate fails to file a campaign disclosure report in a timely manner and  
52 that candidate is assessed a late filing fee, the candidate, candidate committee treasurer or  
53 assistant treasurer may file an appeal of the assessment of the late filing fee with the  
54 commission. The commission may forgive the assessment of the late filing fee upon a  
55 showing of good cause. Such appeal shall be filed within ten days of the receipt of notice of  
56 the assessment of the late filing fee.

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. The notice of  
14 deficiency shall be mailed by [~~certified or registered~~] **regular first class** mail to the taxpayer  
15 at his last known address **or delivered electronically at the taxpayer's request**. In the case  
16 of a combined return, the notice of deficiency may be a single combined notice except that if  
17 the director of revenue is notified by either spouse that separate residences have been  
18 established he shall mail notices to each spouse. If the taxpayer is deceased, is under a legal  
19 disability, or, in the case of a corporation, has terminated its existence, a notice of deficiency  
20 may be mailed to his last known address unless the director of revenue has received notice of  
21 the existence 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, **except that**  
58 **for any notice of adverse actions being taken against the applicant or recipient to be**  
59 **deemed service for all purposes under sections 209.010 to 209.160, such notice shall also**  
60 **be sent by certified mail delivered by the United States Postal Service at the applicant's**  
61 **or recipient's address of record. Adverse actions shall include, but are not limited to,**  
62 **setting a hearing date, terminating payments, and other significant actions the**  
63 **department can take against the applicant or recipient under sections 209.010 to**  
64 **209.160.**

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