

House Concurrent Resolution No. 60

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BROWN (149) (Sponsor), FISHER (125), FLANIGAN,
BRANDOM, SUTHERLAND, PRATT, DAY, SILVEY, CUNNINGHAM, KINGERY, LAIR,
TILLEY AND WRIGHT (Co-sponsors).

4883L.011

2 **Whereas**, due to state revenue shortfalls this fiscal year and to maintain cash flow,
3 pay state employees, and run state-funded agencies and institutions, many Missourians may once
4 again face a delay in receiving their income tax refunds from the State of Missouri; and

5 **Whereas**, in 2009, the State of Missouri borrowed \$325 million from its budget
6 reserve fund and delayed some tax refunds until June 30, 2009, the end of the fiscal year, in order
7 to maintain cash flow, pay state employees, and run state-funded agencies and institutions; and

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9 **Whereas**, for seven of the last eight years, Missouri has taken money out of the
10 budget reserve fund to meet Missouri's financial obligations; and

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12 **Whereas**, in 2009, the Department of Revenue reduced the number of temporary
13 employees hired to help process tax returns by more than 50%, further delaying the processing
14 of tax returns and the payment of refunds; and

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16 **Whereas**, while the State of Missouri needs to maintain the balance between
17 refunds and payments to ensure that there is available funds to pay tax returns, the State of
18 Missouri also needs to process tax returns and pay out refunds in as timely and efficient a manner
19 as possible; and

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21 **Whereas**, Missouri taxpayer money should not be used as an interest-free loan to
22 the State of Missouri because of cash-flow concerns; and

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24 **Whereas**, Missouri taxpayers are not given the option of withholding payments for
25 their financial obligations due to "cash-flow concerns", which most Missourians are facing as
26 a result of the recent downturn in the economy; and

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28 **Whereas**, tax refund moneys are not the property of the State of Missouri. Those
29 moneys belong to individual taxpayers who have overpaid their tax obligation to the state, and
30 as such, those tax refund moneys should be promptly returned to taxpayers or the State of
31 Missouri should pay interest for holding the taxpayers refund moneys beyond 45 days after
32 receipt of a tax return:

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34 **Now, therefore, be it resolved** that the members of the House of
35 Representatives of the Ninety-fifth General Assembly, Second Regular Session, the Senate
36 concurring therein, hereby direct the Governor to instruct the Department of Revenue to pay
37 interest on any taxpayer refund that is not paid out within 45 days after receipt of a tax return;
38 and

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40 **Be it further resolved** that the Chief Clerk of the Missouri House of
41 Representatives be instructed to prepare a properly inscribed copy of this resolution for Governor
42 Jay Nixon.

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