

SECOND REGULAR SESSION

# HOUSE BILL NO. 1030

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FLANIGAN (Sponsor) AND ALLEN (Co-sponsor).

4140L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to amnesty for certain taxes, with an emergency clause.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be  
2 known as section 32.383, to read as follows:

32.383. 1. **Notwithstanding the provisions of any other law to the contrary, with**  
2 **respect to taxes administered by the department of revenue, an amnesty from the**  
3 **assessment or payment of all penalties, additions to tax, and interest shall apply with**  
4 **respect to unpaid taxes or taxes due and owing reported and paid in full from August 1,**  
5 **2012, to October 31, 2012, regardless of whether previously assessed, except for penalties,**  
6 **additions to tax, and interest paid before August 1, 2012. The amnesty shall apply only to**  
7 **state tax liabilities due or due but unpaid on or before December 31, 2011, and shall not**  
8 **extend to any taxpayer who at the time of payment is a party to any criminal investigations**  
9 **or to any civil or criminal litigation that is pending in any court of the United States or this**  
10 **state for nonpayment, delinquency, or fraud in relation to any state tax imposed by this**  
11 **state.**

12 2. **Upon written application by the taxpayer, on forms prescribed by the director**  
13 **of revenue, and upon compliance with the provisions of this section, the department of**  
14 **revenue shall not seek to collect any penalty, addition to tax, or interest that may be**  
15 **applicable. The department of revenue shall not seek civil or criminal prosecution for any**  
16 **taxpayer for the taxable period for which the amnesty has been granted.**

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.

17           **3. Amnesty shall be granted only to those taxpayers who have applied for amnesty**  
18 **within the period stated in this section, who have filed a tax return for each taxable period**  
19 **for which amnesty is requested, who have paid the entire balance due within sixty days of**  
20 **approval by the department of revenue, and who agree to comply with state tax laws for**  
21 **the next eight years from the date of the agreement. No taxpayer shall be entitled to a**  
22 **waiver of any penalty, addition to tax, or interest under this section unless full payment of**  
23 **the tax due is made in accordance with rules established by the director of revenue.**

24           **4. All taxpayers granted amnesty under this section shall comply with this state's**  
25 **tax laws for the eight years following the date of the amnesty agreement. If any such**  
26 **taxpayer fails to comply with all of this state's tax laws at any time during the eight years**  
27 **following the date of the agreement, all penalties, additions to tax, and interest that were**  
28 **waived under the amnesty agreement shall become due and owing immediately.**

29           **5. If a taxpayer elects to participate in the amnesty program established in this**  
30 **section as evidenced by full payment of the tax due as established by the director of**  
31 **revenue, that election shall constitute an express and absolute relinquishment of all**  
32 **administrative and judicial rights of appeal. No tax payment received under this section**  
33 **shall be eligible for refund or credit.**

34           **6. Nothing in this section shall be interpreted to disallow the department of revenue**  
35 **to adjust a taxpayer's tax return as a result of any state or federal audit.**

36           **7. All tax payments received as a result of the amnesty program established in this**  
37 **section, other than revenues earmarked by the Constitution of Missouri, shall be deposited**  
38 **in the state general revenue fund.**

39           **8. No taxpayer participating in the amnesty program established under this section**  
40 **shall be issued or allowed to renew any driver's license or motor vehicle license plates until**  
41 **the taxpayer has paid the entire balance due as required under this section.**

42           **9. The department may promulgate rules or issue administrative guidelines as are**  
43 **necessary to implement the provisions of this section. Any rule or portion of a rule, as that**  
44 **term is defined in section 536.010, that is created under the authority delegated in this**  
45 **section shall become effective only if it complies with and is subject to all of the provisions**  
46 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**  
47 **nonseverable and if any of the powers vested with the general assembly under chapter 536**  
48 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**  
49 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**  
50 **adopted after July 1, 2012, shall be invalid and void.**

51           **10. This section shall become effective on July 1, 2012, and shall expire on**  
52 **December 31, 2015.**

Section B. Because immediate action is necessary to secure adequate state revenue, this  
2 act is deemed necessary for the immediate preservation of the public health, welfare, peace, and  
3 safety, and is hereby declared to be an emergency act within the meaning of the constitution, and  
4 this act shall be in full force and effect upon its passage and approval.

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