

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Committee Substitute
2 for Senate Bill Nos. 26, 11 & 31, Page 8, Section 32.383, Line 57, by inserting after all of said
3 section and line the following:

4
5 "32.385. 1. When used in this section, the following words, terms, and phrases are defined
6 as set forth herein:

7 (1) "Federal official", a unit or official of the federal government charged with the collection
8 of nontax liabilities payable to the federal government under 31 U.S.C. Section 3716, as amended;

9 (2) "Nontax liability due the state", a liability certified to the director of revenue by a state
10 agency and shall include, but shall not be limited to, fines, fees, penalties, and other nontax
11 assessments imposed by or payable to any state agency that is finally determined to be due and
12 owing;

13 (3) "Offset agreement", the agreement authorized by this section;

14 (4) "Person", an individual, partnership, society, association, joint stock company,
15 corporation, public corporation, or any public authority, estate, receiver, trustee, assignee, referee,
16 and any other person acting in a fiduciary or representative capacity whether appointed by a court or
17 otherwise, and any combination of the foregoing;

18 (5) "Refund", an amount described as a refund of tax under the provisions of the state tax
19 law that authorized its payment;

20 (6) "State agency", any department, division, board, commission, office, or other agency of
21 the state of Missouri;

22 (7) "Vendor payment", any payment, other than a refund, made by the state to any person or
23 entity, and shall include but shall not be limited to any expense reimbursement to an employee of the
24 state; but shall not include a person's salary, wages, or pension.

25 2. The director of revenue and the commissioner of administration may jointly enter into a
26 reciprocal collection and offset of indebtedness agreement with the federal government, under which
27 the federal government will offset from federal payments to vendors, contractors, and taxpayers debt
28 owed to the state of Missouri, and the state will offset from state tax refunds and from payments
29 otherwise due to vendors and contractors providing goods or services to state departments, agencies,
30 or other state agencies nontax debt owed to the federal government.

31 3. Under the agreement, the director of revenue may:

32 (1) Certify to a federal official the existence of a person's delinquent tax or nontax liability

Action Taken _____ Date _____

1 due the state owed by the person to any state agency;

2 (2) Request that the federal official withhold any eligible vendor payment to which the
3 person is entitled; and

4 (3) Provide for the payment of the amount withheld to the state.

5 4. A certification by a state agency to the director of revenue and by the director of revenue
6 to the federal official under the offset agreement shall include:

7 (1) The full name and address of the person and any other names known to be used by the
8 person;

9 (2) The Social Security number or tax identification number;

10 (3) The amount of the tax or nontax liability;

11 (4) A statement that the debt is past due and legally enforceable in the amount certified; and

12 (5) Any other information required by federal statute or regulation applicable to the
13 collection of the debt by offset of federal payments.

14 5. Under the offset agreement, a federal official may:

15 (1) Certify to the state of Missouri the existence of a person's delinquent nontax liability
16 owed by the person to the federal government;

17 (2) Request that the state of Missouri withhold any refund and vendor payment to which the
18 person is entitled;

19 (3) Certify and request the state of Missouri to withhold a refund or vendor payment only if
20 the laws of the United States:

21 (a) Allow the state of Missouri to enter into a reciprocal agreement with the United States,
22 under which the federal official would be authorized to offset federal payments to collect delinquent
23 tax and nontax debts owed to the state; and

24 (b) Provide for the payment of the amount withheld to the state;

25 (4) Retain a portion of the proceeds of any collection setoff as provided under the setoff
26 agreement.

27 6. Under the offset agreement, a certification by a federal official to the state of Missouri
28 shall include:

29 (1) The full name of the person and any other names known to be used by the person;

30 (2) The Social Security number or federal tax identification number;

31 (3) The amount of the nontax liability; and

32 (4) A statement that the debt is past due and legally enforceable in the amount certified.

33 7. If a person for whom a certification is received from a federal official is due a refund of
34 Missouri tax or a vendor payment, the agreement may provide that the state of Missouri shall:

35 (1) Withhold a refund or vendor payment that is due a person whose name has been certified
36 by a federal official;

37 (2) In accordance with the provisions of the offset agreement, notify the person of the
38 amount withheld in satisfaction of a liability certified by a federal official;

39 (3) Pay to the federal official the lesser of:

40 (a) The entire refund or vendor payment; or

41 (b) The amount certified; and

1 (4) Pay any refund or vendor payment in excess of the certified amount to the person.

2 8. Any other provisions of law to the contrary notwithstanding, the director of revenue and
 3 the commissioner of administration shall have the authority to enter into reciprocal agreements with
 4 any other state which extends a like comity to this state to set off offset from state tax refunds and
 5 from payments otherwise due to vendors and contractors providing goods or services to state
 6 departments, agencies, or other state agencies nontax debt for debts due the other state that extends a
 7 like comity to this state."; and

8
 9 Further amend said bill, Page 96, Section 137.073, Line 317, by inserting after all of said section
 10 and line the following:

11
 12 "140.910. 1. In addition to any other remedy provided by law for the collection of
 13 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the circuit
 14 court as provided by section 143.902, 144.380, or 144.690, the director or the director's designee
 15 may issue an order directing any person to withhold and pay over to the department assets belonging
 16 to, due, or to become due the taxpayer. The director or the director's designee shall not issue the
 17 administrative garnishment if the taxpayer has entered into a written agreement with the department
 18 for an alternative payment arrangement and the taxpayer is in compliance with the agreement.

19 2. An order entered under this section shall be served on the person either by regular mail or
 20 by certified mail, return receipt requested, or may be issued through electronic means if the person
 21 has provided prior written consent to such service, and shall be binding on the employer or other
 22 payer on receipt. The person in possession of assets belonging to, due, or to become due the
 23 taxpayer may deduct a sum not to exceed six dollars per month as reimbursement for costs, except
 24 that the total amount withheld shall not exceed the limitations contained in the federal Consumer
 25 Credit Protection Act, 15 U.S.C. Section 1673, as amended.

26 3. A copy of the order shall be mailed to the taxpayer at the taxpayer's last known address.
 27 The notice shall advise the taxpayer that the administrative garnishment has commenced and the
 28 procedures to contest such garnishment by requesting a hearing within thirty days from mailing or
 29 electronic issuance of the notice. At such a hearing the certified records of the department shall
 30 constitute prima facie evidence that the director's order is valid and enforceable. If a prima facie
 31 case is established, the obligor may only assert as a defense mistake as to the identity of the taxpayer,
 32 mistake as to payments made, or existence of an alternative payment agreement for which no default
 33 has occurred. The taxpayer shall have the burden of proof on such issues. The taxpayer may obtain
 34 relief from the garnishment by paying the amount owed.

35 4. An employer or other payer shall withhold from the earnings or other income of each
 36 taxpayer the amount specified in the order. The employer or other payer shall transmit the payments
 37 as directed in the order within ten business days of the date the earnings, money due, or other income
 38 was payable to the taxpayer. For purposes of this section, "business day" means a day that state
 39 offices are open for regular business. The employer or other payer shall, along with the amounts
 40 transmitted, provide the date the amount was withheld from the taxpayer.

41 5. An order issued under subsection 1 of this section shall be a continuing order and shall

1 remain in effect and be binding upon any person to whom it is directed until a further order of the
2 director. The director shall notify such person to whom such an order has been directed whenever
3 the deficiency is paid in full.

4 6. If the order is served on a person other than an employer or other payer, it shall be a lien
5 against any money belonging to the taxpayer that is in the possession of the person on the date of
6 service. The person other than an employer or other payer shall pay over any assets within ten
7 business days of the service date of the order. A financial institution ordered to surrender an account
8 shall be entitled to collect its normally scheduled account activity surcharges to maintain the account
9 during the period of time the account is garnished. For purposes of this section, the interest of the
10 taxpayer in any joint financial accounts shall be presumed to be equal to all other joint owners.

11 7. An order issued under subsection 1 of this section shall have priority over any other legal
12 process under state law against the same income or other asset, except that where the other legal
13 process is an order issued under section 452.350, 454.505, or 454.507, the withholding for child
14 support shall have priority.

15 8. No person who complies with an order entered under this section shall be liable to the
16 taxpayer, or to any other person claiming rights derived from the taxpayer, for wrongful withholding.
17 A person who fails or refuses to withhold or pay the amounts as ordered under this section shall be
18 liable to the state in a sum equal to the value of the wages or property not surrendered, but not to
19 exceed the amount of tax deficiency. The director is hereby authorized to bring an action in circuit
20 court to determine the liability of a person for failure to withhold or pay the amounts as ordered. If a
21 court finds that a violation has occurred, the court may fine the person in an amount not to exceed
22 five hundred dollars. The court may also enter a judgment against the person or other legal entity for
23 the amounts not surrendered, court costs, and reasonable attorney's fees.

24 9. The remedy provided by this section shall be available where the state or any of its
25 political subdivisions is the employer or other payer of the taxpayer in the same manner and to the
26 same extent as where the employer or other payer is a private party.

27 10. An employer shall not discharge, or refuse to hire or otherwise discipline, an employee
28 as a result of an order to withhold and pay over money authorized by this section. If any such
29 employee is discharged within thirty days of the date upon which an order to withhold and pay over
30 money is to take effect, there shall arise a rebuttable presumption that such discharge was a result of
31 such order. This presumption shall be overcome only by clear, cogent, and convincing evidence
32 produced by the employer that the employee was not terminated because of the order to withhold and
33 pay over certain money. The director or the director's designee is hereby authorized to bring an
34 action in circuit court to determine whether the discharge constitutes a violation of this subsection. If
35 the court finds that a violation has occurred, the court may enter an order against the employer
36 requiring reinstatement of the employee and may fine the employer in an amount not to exceed five
37 hundred dollars. Further, the court may also enter judgment against the employer for the back
38 wages, costs, attorney's fees, and for the amount of taxes that should have been withheld and paid
39 over during the period of time the employee was wrongfully discharged.

40 11. If a taxpayer whose earnings or other income are subject to an order issued under
41 subsection 1 of this section terminates the taxpayer's employment, the employer shall, within ten

1 days of the termination, notify the department of the termination, shall provide to the department the
2 last known address of the taxpayer, if known to the employer, and shall provide to the department the
3 name and address of the taxpayer's new employer, if known. The director or the director's designee
4 may issue an order to the new employer as provided in subsection 1 of this section.

5 12. For purposes of this section, "assets" include, but are not limited to, currency, any
6 financial account or other liquid asset, and any income or other periodic form of payment due to a
7 taxpayer regardless of source, including, but not limited to, wages, salaries, commissions, bonuses,
8 workers' compensation benefits, disability benefits, payments pursuant to a pension or a retirement
9 program, and interest."; and

10
11 Further amend said bill, Page 104, Section 143.151, Line 13, by inserting after all of said section and
12 line the following:

13
14 "143.902. 1. In any case in which any assessment of tax, interest, additions to tax or penalty
15 imposed under sections 143.005 to 143.998 has been made and has become final, the director of
16 revenue may file for record in the recorder's office of any county in which the taxpayer owing such
17 tax, interest, additions to tax or penalty resides, owns property or has a place of business, a certificate
18 of lien specifying the amount of the tax, interest, additions to tax or penalty due and the name of the
19 taxpayer liable for the same. Included in the notice of deficiency, the director shall notify the
20 taxpayer of the department's intent to file prior to the filing of such certificate. Such notification
21 shall contain a summary of the taxpayer's right to protest or contest such proposed deficiency. The
22 director shall within twenty days after filing such certificate notify the taxpayer by first class mail
23 postage prepaid.

24 (1) The lien shall arise on the date such assessment becomes final and shall be continuing
25 and shall attach to real or personal property or interest in real or personal property owned by the
26 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless
27 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,
28 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue
29 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be
30 treated as if filed on the date of filing of the original certificate of lien, and shall expire ten years
31 after the refiling. A certificate of lien may not be refiled more than one time.

32 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by this
33 chapter when due and the assessment for which has become final, the director may file for record in
34 the office of the clerk of the circuit court of any county in which the taxpayer resides, or has a place
35 of business, or owns property, the certificate of lien specifying the amount of the tax, interest,
36 additions to tax and penalties due and the name of the liable taxpayer. The clerk of the circuit court
37 shall file such certificate and enter it in the record of the circuit court for judgments and decrees
38 under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not reside,
39 have a place of business or own property in the state of Missouri, the director may file for record a
40 certificate of delinquency in the office of the clerk of the circuit court of Cole County. From the time
41 of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit court,

1 the amount of the tax, interest, additions to tax and penalties specified therein shall have the full
2 force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at the
3 request of the director of revenue or his agent as is provided in the case of other judgments. No
4 exemption shall be allowed from the levy of an execution issued for any delinquent tax, interest,
5 additions to tax or penalties due under the provisions of sections 143.191 to 143.265. No bond shall
6 be required of the director of revenue, his agent or of the sheriff before making the levy.

7 (3) The remedies in this subsection are cumulative and in addition to other collection
8 methods given the director of revenue. No action taken shall be construed as an election on the part
9 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any
10 other remedy or action for which provision is made.

11 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any
12 other person affected by the lien may notify the director of revenue. The taxpayer or other affected
13 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or
14 improvident as to such person (including that the affected person's name or other identification is
15 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the
16 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or
17 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as
18 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or
19 improvidently. If the certificate of lien was erroneously or improvidently filed the director shall
20 forthwith make a determination in writing which shall become a public record in the same place the
21 certificate of lien is noted under subsection 5 of this section that the same be expunged from the
22 record and give written notice thereof, duly certified, by certified mail to the recorder of deeds and
23 the clerk of the circuit court in the county where the same is recorded and upon receipt by the
24 recorder of deeds and the clerk of the circuit court of the certification the recorder and clerk shall
25 immediately cause such record to be expunged. The director shall take whatever steps are necessary
26 to ensure the lien is expunged. The director shall pay a three-dollar fee charged by the recorder
27 when an erroneously or improvidently filed lien is expunged.

28 2. The lien imposed under subsection 1 of this section may be wholly or partly released by
29 filing for record in the office of the county recorder a release thereof executed by the director of
30 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the
31 director of revenue of security sufficient to secure payment thereof, or by final judgment holding
32 such certificate of lien to have been erroneously or improvidently imposed.

33 3. The director may release any part of the property subject to the lien by filing with the
34 county recorder a copy of the original lien document and an affidavit containing a legal description
35 of the property, and stating that the property is to be released from the lien. The county recorder
36 shall note the partial release in the same manner as provided in section 443.090. The release of any
37 specific property shall not affect in any manner other property subject to lien.

38 4. Each county recorder shall receive a fee of three dollars which shall be charged for the
39 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for
40 record. Such amounts shall be paid to the county recorder from funds appropriated to the department
41 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,

1 showing the number of certificates and releases filed, to the department of revenue each calendar
2 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer
3 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

4 5. The director of revenue shall establish and maintain records for all certificates of lien filed
5 under this section. The director shall also maintain records of all releases of lien filed under this
6 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by
7 the director under this section, to the extent such information is or may be on file with the recorder,
8 shall be open to public inspection. Such records established and maintained by the director shall not
9 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

10 6. If any action is taken by the director under the provisions of this chapter; including, but
11 not limited to, section 143.791, to alter or abate any assessment upon which a judgment has been
12 filed under the provisions of subsection 1 of this section, the director is authorized to file a
13 modification or satisfaction of such judgment."; and

14
15 Further amend said bill, Pages 151-152, Section 144.083, Lines 1-41, by removing all of said section
16 and lines from the bill and inserting in lieu thereof the following:

17
18 "144.083. 1. The director of revenue shall require all persons who are responsible for the
19 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost
20 to the licensee which shall be prominently displayed at the licensee's place of business, and the
21 license is valid until revoked by the director or surrendered by the person to whom issued when sales
22 are discontinued. The director shall issue the retail sales license within ten working days following
23 the receipt of a properly completed application. Any person applying for a retail sales license or
24 reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to 144.510 or
25 sections 143.191 to 143.261 must pay the amount due plus interest and penalties before the
26 department may issue the applicant a license or reinstate the revoked license. All persons beginning
27 business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a
28 retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked
29 by the director of revenue only in the event the licensee shall be in default for a period of sixty days
30 in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261.
31 Notwithstanding the provisions of section 32.057 in the event of revocation, the director of revenue
32 may publish the status of the business account including the date of revocation in a manner as
33 determined by the director.

34 2. The possession of a retail sales license and a statement from the department of revenue
35 that the licensee owes no tax due under sections 144.010 to 144.510, sections 144.600 to 144.745, or
36 sections 143.191 to [143.261] 143.265 shall be a prerequisite to the issuance or renewal of any city
37 or county occupation license or any state license which is required for conducting any business
38 where goods are sold at retail. The date of issuance on the statement that the licensee owes no tax
39 due shall be no more than ninety days before the date of submission for application or renewal of the
40 local license. The revocation of a retailer's license by the director shall render the occupational
41 license or the state license null and void.

1 3. No person responsible for the collection of taxes under section 144.080 shall make sales at
 2 retail unless such person is the holder of a valid retail sales license. After all appeals have been
 3 exhausted, the director of revenue may notify the county or city law enforcement agency
 4 representing the area in which the former licensee's business is located that the retail sales license of
 5 such person has been revoked, and that any county or city occupation license of such person is also
 6 revoked. The county or city may enforce the provisions of this section, and may prohibit further
 7 sales at retail by such person.

8 4. In addition to the provisions of subsection 2 of this section, beginning January 1, [2009]
 9 2017, the possession of a statement from the department of revenue stating no tax is due for any
 10 individual or corporation subject to the tax under sections [143.191 to 143.265 or sections 144.010 to
 11 144.510] 143.011 to 143.071 shall also be a prerequisite to the issuance or renewal of any city or
 12 county occupation license or any state license required for conducting any business where goods are
 13 sold at retail. The statement of no tax due shall be dated no [longer] more than ninety days before
 14 the date of submission for application or renewal of the city or county license.

15 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale price
 16 paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or
 17 mechanisms negotiated between manufacturers, wholesalers, and retailers."; and
 18

19 Further amend said bill, Page 162, Section 144.285, Line 35, by inserting after all of said section and
 20 line the following:

21
 22 "144.380. 1. In any case in which any assessment of tax, interest, additions to tax or penalty
 23 imposed under sections 144.010 to 144.510 has been made and has become final, the director of
 24 revenue may file for record in the recorder's office of any county in which the taxpayer owing such
 25 tax, interest, additions to tax or penalty resides, owns property or has a place of business a certificate
 26 of lien specifying the amount of the tax, additions to tax, interest or penalty due and the name of the
 27 person liable for the same. Included in the assessment, the director shall notify the taxpayer of the
 28 department's intent to file prior to the filing of such certificate. Such notification shall contain an
 29 explanation of the taxpayer's right to protest or contest such proposed assessment. The director shall
 30 within twenty days after filing such certificate notify the taxpayer by first class mail postage prepaid.

31 (1) The lien shall arise on the date such assessment becomes final and shall be continuing
 32 and shall attach to real or personal property or interest in real or personal property owned by the
 33 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless
 34 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,
 35 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue
 36 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be
 37 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after
 38 the refiling. A certificate of lien may not be refiled more than one time.

39 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by
 40 sections 144.010 to 144.525 when due and the assessment for which has become final, the director
 41 may file for record in the office of the clerk of the circuit court of any county in which the taxpayer

1 resides, or has a place of business, or owns property, a certificate of lien specifying the amount of the
2 tax, interest, additions to tax and penalties due and the name of the liable taxpayer. The clerk of the
3 circuit court shall file such certificate and enter it in the record of the circuit court for judgments and
4 decrees under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not
5 reside, have a place of business or own property in the state of Missouri, the director may file for
6 record a certificate of delinquency in the office of the clerk of the circuit court of Cole County. From
7 the time of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit
8 court, the amount of the tax, interest, additions to tax and penalties specified therein shall have the
9 full force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at
10 the request of the director of revenue or his agent as is provided in the case of other judgments. No
11 exemption shall be allowed from the levy of an execution issued for such delinquent tax, interest,
12 additions to tax or penalties and no bond shall be required of the director of revenue, his agent or of
13 the sheriff before making the levy.

14 (3) The remedies in this subsection are cumulative and in addition to other collection
15 methods given the director of revenue. No action taken shall be construed as an election on the part
16 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any
17 other remedy or action for which provision is made.

18 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any
19 other person affected by the lien may notify the director of revenue. The taxpayer or other affected
20 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or
21 improvident as to such person (including that the affected person's name or other identification is
22 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the
23 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or
24 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as
25 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or
26 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,
27 1987, the director shall forthwith make a determination in writing which shall become a public
28 record in the same place the certificate of lien is noted under subsection 5 of this section that the
29 same be expunged from the record and give written notice thereof, duly certified, by certified mail to
30 the recorder of deeds and the clerk of the circuit court in the county where the same is recorded and
31 upon receipt by the recorder of deeds and the clerk of the circuit court of the certification the
32 recorder and clerk shall immediately cause such record to be expunged. The director shall take
33 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee
34 charged by the recorder when an erroneously or improvidently filed lien is expunged.

35 2. The lien imposed under subsection 1 of this section may be wholly or partly released by
36 filing for record in the office of the county recorder a release thereof executed by the director of
37 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the
38 director of revenue of security sufficient to secure payment thereof, or by final judgment holding
39 such certificate of lien to have been erroneously or improvidently imposed.

40 3. The director may release any part of the property subject to the lien by filing with the
41 county recorder a copy of the original lien document and an affidavit containing a legal description

1 of the property and stating that the property is to be released from the lien. The county recorder shall
 2 note the partial release in the same manner as provided in section 443.090. The release of any
 3 specific property shall not affect in any manner other property subject to lien.

4 4. Each county recorder shall receive a fee of three dollars which shall be charged for the
 5 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for
 6 record. Such amounts shall be paid to the county recorder from funds appropriated to the department
 7 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,
 8 showing the number of certificates and releases filed, to the department of revenue each calendar
 9 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer
 10 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

11 5. The director of revenue shall establish and maintain records for all certificates of lien filed
 12 under this section. The director shall also maintain records of all releases of lien filed under this
 13 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by
 14 the director under this section, to the extent such information is or may be on file with the recorder,
 15 shall be open to public inspection. Such records established and maintained by the director shall not
 16 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

17 6. If any action is taken by the director under the provisions of this chapter; including, but
 18 not limited to, section 144.425, to alter or abate any assessment upon which a judgment has been
 19 filed under the provisions of subsection 1 of this section, the director is authorized to file a
 20 modification or satisfaction of such judgment."; and

21
 22 Further amend said bill, Page 169, Section 144.655, Line 56, by inserting after all of said section and
 23 line the following:

24
 25 "144.690. 1. (1) In any case in which any assessment of tax, interest, additions to tax, or
 26 penalty imposed under sections 144.600 to 144.745 has been made and has become final, the director
 27 of revenue may file for record in the recorder's office of any county in which the taxpayer owing
 28 such tax, interest, additions to tax, or penalty resides, owns property, or has a place of business a
 29 certificate of lien specifying the amount of the tax, interest, additions to tax, or penalty due and the
 30 name of the person liable for the same. Included in the assessment, the director shall notify the
 31 taxpayer of the department's intent to file before the filing of such certificate. Such notification shall
 32 contain an explanation of the taxpayer's right to protest or contest such proposed assessment. The
 33 director shall, within twenty days after filing such certificate, notify the taxpayer by first class mail
 34 postage prepaid.

35 (2) The lien shall arise on the date such assessment becomes final and shall be continuing
 36 and shall attach to real or personal property or interest in real or personal property owned by the
 37 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless
 38 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,
 39 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue
 40 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be
 41 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after

1 the refiling. A certificate of lien shall not be refiled more than one time.

2 (3) If any taxpayer refuses or neglects to pay any tax, interest or penalty imposed by this law
3 when due and the assessment of which has become final, the director may file for record in the office
4 of the clerk of the circuit court in any county in which the taxpayer owing the tax, interest or penalty
5 resides, or has a place of business or in which he has property, or all of them, a certificate specifying
6 the amount of the tax, interest and penalties due and the name of the taxpayer liable. The clerk of the
7 circuit court shall file the certificate of record and enter it in the record of the circuit court for
8 judgments and decrees under the procedure prescribed for filing transcripts of judgments. From the
9 time of the filing of the certificate, the amount of the tax, interest and penalties specified therein shall
10 have the force and effect of a judgment of the circuit court until satisfied by the director of revenue
11 through [his] the director's duly authorized agents. Execution shall issue at the request of the
12 director of revenue or [his] the director's agent as is provided in the case of other judgments. No
13 exemption shall be allowed from the levy of an execution issued for the tax, interest and penalties
14 and no indemnifying bond is required by the sheriff before making levy.

15 [2.] (4) The foregoing remedy is cumulative and in addition to the methods given the
16 director of revenue for the collection of the Missouri sales tax which are here made available to
17 [him] the director in the collections of the tax, interest, and penalties imposed by sections 144.600 to
18 144.745. No action taken shall be construed as an election on the part of the state or any of its
19 officers to pursue any remedy or action hereunder to the exclusion of any other remedy or action for
20 which provision is made.

21 (5) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any
22 other person affected by the lien may notify the director of revenue. The taxpayer or other affected
23 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or
24 improvident as to such person, including that the affected person's name or other identification is
25 similar to the taxpayer's, and a list of creditors with current addresses who are affected by the
26 department's action. Upon receipt of the creditor list, reasons, and verification of the erroneous or
27 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as
28 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or
29 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,
30 1987, the director shall make a determination in writing which shall become a public record in the
31 same place the certificate of lien is noted under subsection 5 of this section that the certificate of lien
32 be expunged from the record and give written notice thereof, duly certified, by certified mail to the
33 recorder of deeds and the clerk of the circuit clerk in the county where the certificate of lien is
34 recorded. Upon receipt by the recorder of deeds and the clerk of the circuit court of the certification,
35 the recorder and clerk shall immediately cause such record to be expunged. The director shall take
36 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee
37 charged by the recorder when an erroneously or improvidently filed lien is expunged.

38 2. The lien imposed under subsection 1 of this section may be wholly or partly released by
39 filing for record in the office of the county recorder a release thereof executed by the director of
40 revenue upon payment of the tax, interest, additions to tax, and penalties or upon receipt by the
41 director of revenue of security sufficient to secure payment thereof, or by final judgment holding

1 such certificate of lien to have been erroneously or improvidently imposed.

2 3. The director may release any part of the property subject to the lien by filing with the
3 county recorder a copy of the original lien document and an affidavit containing a legal description
4 of the property and stating that the property is to be released from the lien. The county recorder shall
5 note the partial release in the same manner as provided in section 443.090. The release of any
6 specific property shall not affect in any manner other property subject to lien.

7 4. Each county recorder shall receive a fee of three dollars which shall be charged for the
8 filing of each certificate of lien, and a fee of one dollar and fifty cents for each release of lien filed
9 for record. Such amounts shall be paid to the county recorder from funds appropriated to the
10 department of revenue for that purpose. The county recorder shall be reimbursed by presenting a
11 statement, showing the number of certificates and releases filed, to the department of revenue each
12 calendar quarter. The department of revenue is authorized to collect an additional penalty from each
13 taxpayer equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

14 5. The director of revenue shall establish and maintain records for all certificates of lien filed
15 under this section. The director shall also maintain records of all releases of lien filed under this
16 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by
17 the director under this section, to the extent such information is or may be on file with the recorder,
18 shall be open to public inspection. Such records established and maintained by the director shall not
19 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

20 6. If any action is taken by the director under the provisions of this chapter to alter or abate
21 any assessment upon which a judgment has been filed under the provisions of subsection 1 of this
22 section, the director is authorized to file a modification or satisfaction of such judgment."; and

23
24 Further amend said bill by amending the title, enacting clause, and intersectional references
25 accordingly.