

HB 1455 -- TAX LIABILITY DISPUTES

SPONSOR: Hoskins

COMMITTEE ACTION: Voted "Do Pass by Consent" by the Committee on General Laws by a vote of 13 to 0. Voted "Do Pass - Not Consent" by the Committee on Rules.

This bill changes the laws regarding the burden of proof for the Director of Revenue in ascertaining the tax liability of a taxpayer to be strictly construed against the taxing authority in favor of a partnership, corporation, or trust with a net worth over \$7 million having more than 500 employees at the time the final decision is issued if the taxpayer produces evidence that establishes a reasonable dispute with respect to the tax issue, has adequate records of the transactions, and the department is allowed reasonable access to those records.

PROPONENTS: Supporters say that this bill levels the burden of proof and is an important step toward improving the business environment in Missouri.

Testifying for the bill were Representative Hoskins; Missouri Chamber of Commerce; Missouri Association of Industries; Missouri Society of CPAs; Missouri Retailers Association; and Missouri Grocers Association.

OPPONENTS: There was no opposition voiced to the committee.