

(Vetoed by the Governor)

This bill changes the laws regarding taxation.

In its main provisions, the bill:

(1) Requires any correspondence by the St. Louis County Assessor with a taxpayer to include in bold, 14-point font a statement that disclosure of the information requested is voluntary and not required by law and that any information disclosed may become public record. This provision does not apply to a request for information regarding the required listing of property or listing of lessees;

(2) Changes the provisions regarding the filing of withholding tax returns. Currently, an employer is allowed to file an annual withholding tax return instead of four quarterly returns when the aggregate amount withheld is less than \$20 in each of the four preceding quarters. The bill changes the amount to less than \$100 in each of the four preceding quarters if the employer is not otherwise required to file a withholding return on a quarterly or monthly basis;

(3) Authorizes a state and local sales and use tax exemption on the sale of a used manufactured home;

(4) Adds a graphing calculator with a value of \$150 or less to the list of items that are exempt from state sales tax during the annual sales tax holiday for school supplies;

(5) Removes the prohibition and allows a seller to advertise or state that the required sales tax will be assumed or absorbed into the price of the property sold or the service rendered if the amount of the tax is stated on the invoice or receipt; and

(6) Clarifies the limitations on sales tax refund claims by specifying that for a sales tax refund claim to be offset by the Department of Revenue, the offset or claim must have been assessed and the assessment must no longer be subject to appeal.