

HOUSE _____ AMENDMENT NO. ____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1030, Page 2, Section 32.058, Line 4,
2 by deleting the words, "on any assessed delinquency or underpayment" and inserting in lieu
3 thereof the words, "of deficiency or assessment"; and
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5 Further amend said bill, Page 5, Section 32.087, Line 127, by inserting after all of said section the
6 following:

7 "32.088. 1. Beginning January 1, 2013, the possession of a statement from the
8 department of revenue stating no tax, applicable to the business seeking to issue or renew its
9 license, is due under chapters 142, 143, 144, 147, and 149, and that no fees are due under section
10 260.262 or 260.273, shall be a prerequisite to the issuance or renewal of any city or county
11 occupation license or any state license required for conducting any business unless the owner is by
12 law subject at least biennially to a state tax check for purposes of retaining a professional license
13 under sections 168.071, 324.010 and 484.053. The statement of no tax due shall be dated no
14 longer than ninety days before the date of submission for application or renewal of the city or
15 county license.

16 2. Beginning January 1, 2013, in lieu of subsection 1 of this section, the director shall, as
17 soon as practical thereafter, enter into an agreement with any state agency responsible for issuing
18 any state license for conducting any business requiring the agency to provide the director of
19 revenue with the name and Missouri tax identification number of each applicant for licensure
20 within one month of the date the application is filed or at least one month prior to the anticipated
21 renewal of a licensee's license. If such licensee is delinquent on any taxes under chapters 142,
22 143, 144, 147, and 149, or fees under section 260.262 or 260.273, the director shall then send

1 notice to each such entity and licensee. In the case of such delinquency or failure to file, the
2 licensee's license shall be suspended within ninety days after notice of such delinquency or failure
3 to file, unless the director of revenue verifies that such delinquency or failure has been remedied
4 or arrangements have been made to achieve such remedy. The director of revenue shall, within
5 ten business days of notification to the governmental entity issuing the license that the
6 delinquency has been remedied or arrangements have been made to remedy such delinquency,
7 send written notification to the licensee that the delinquency has been remedied. Tax liability paid
8 in protest or reasonably founded disputes with such liability shall be considered paid for the
9 purposes of this section.”; and

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11 Further amend said bill, Page 17, Section 144.190, Line 77, by deleting the words, “August 28,
12 2013” and inserting in lieu thereof the words, “September 28, 2012, and if such claim is based
13 solely on the issue of the exemption of the electronic transmission or delivery of computer
14 software”; and

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16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.