

HOUSE _____ **AMENDMENT NO.** _____

Offered By

1 AMENDHouse Committee Substitute for House Bill Nos. 1542 & 1101, Page 2, Section 32.070,
2 Line 7, by deleting the words, "in a" and inserting in lieu thereof the words, "in the local
3 streamlined sales and use tax agreement"; and

4
5 Further amend said bill, section, page, Line 9, by inserting after the words, "this subdivision." the
6 following:

7 "The state auditor's office shall review the amount of revenues collected under the streamlined
8 sales and use tax agreement act in each political subdivision to ensure compliance with this
9 subdivision and subdivisions (2) and (3) of this subsection in conjunction with the annual review
10 of all property tax rates."; and

11
12 Further amend said bill, section, Page 3, Line 34, by inserting after the word, "year," the following
13 words, "excluding the revenue collected under the provisions of sections 43(a) and 47(a) of article
14 IV of the Missouri Constitution,"; and

15
16 Further amend said bill, section, page, Line 42, by inserting after the word, "year," the following
17 words, "excluding the revenue collected under the provisions of sections 43(a) and 47(a) of article
18 IV of the Missouri Constitution,"; and

19
20 Further amend said bill, section, page, Lines 51-60, by deleting all of said lines and inserting in
21 lieu thereof the following:

22 "(5) There is hereby created in the state treasury the "Streamlined Sales and Use Tax
23 Agreement Special Fund" and the "Local Streamlined Sales and Use Tax Agreement Special
24 Fund", which shall consist of money collected under this subsection. The state treasurer shall be
25 custodian of the funds. In accordance with sections 30.170 and 30.180, the state treasurer may
26 approve disbursements. The funds shall be dedicated funds and, upon appropriation, money in the
27 funds shall be used solely as provided in this subsection. Notwithstanding the provisions of
28 section 33.080 to the contrary, any moneys remaining in the funds at the end of the biennium shall

1 not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the
2 funds in the same manner as other funds are invested. Any interest and moneys earned on such
3 investments shall be credited to the funds.”; and

4
5 Further amend said bill, Page 8, Section 32.087, Line 139, by inserting the word, “repeal of tax
6 or” after the word, “Any”; and

7
8
9 Further amend said bill, page, section, Line 140, by deleting all of said line and inserting in lieu
10 thereof the following:

11 “day of the second calendar quarter after the director of revenue is notified of the tax change and
12 there has been sixty days’ notice to sellers, except for printed catalog sales where there is a one
13 hundred twenty days’ notice to sellers requirement.”; and

14
15 Further amend said bill, Page 9, Section 32.383, Lines 21-22, by deleting the words, “within sixty
16 days of approval by the department of revenue” and inserting in lieu thereof the words, “by
17 October 31, 2012”; and

18
19 Further amend said bill, section, page, Line 40, by inserting after the word, “fund.”, the following:
20 “The department must track all payments received and submit a report, no later than December
21 31, 2012, to the speaker of the house of representatives and the president pro tem of the senate.”;
22 and

23
24 Further amend said bill, section, Page 10, Line 49, by inserting after all of said line, the following:
25 “9. This section shall become effective on July 1, 2012, and shall expire on December 31,
26 2015.”; and

27
28 Further amend said bill, Pages 10-11, Section 52.230, Lines 1-14 and Section 52.240, Lines 1-23,
29 by deleting all of said sections and inserting in lieu thereof the following:

30 “52.230. 1. Each year the collectors of revenue in all counties of the first class not having
31 a charter form of government, and in all second, third and fourth class counties of the state, not
32 under township organization, shall mail to all resident taxpayers, at least thirty days prior to
33 delinquent date, a statement of all real and tangible personal property taxes due and assessed on
34 the current tax books in the name of the taxpayers. Such statement shall also include the amount
35 of real and tangible personal property taxes delinquent at the time of the mailing of the statement,
36 including any interest and penalties associated with the delinquent taxes. Such statement shall

1 declare upon its face, or by an attachment thereto, that they are delinquent at the time such
2 statement is mailed for an amount of real or tangible personal property taxes, or both. A collector
3 of revenue or other collection authority charged with the duty of tax or license collection may
4 refuse to accept payment not accompanied by such statement. Refusal by the collector of revenue
5 to accept payment not accompanied by such statement shall not relieve or delay the levy of
6 interest and penalty on any overdue unpaid tax or license. Collectors shall also mail tax receipts
7 for all the taxes received by mail.

8 2. The collectors of revenue may electronically transmit the statement required under
9 subsection 1 of this section to the electronic address provided and authorized by the taxpayer to
10 the collector of revenue. Any electronic address provided by a taxpayer to the collector of
11 revenue shall be a closed record under chapter 610.

12 52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the
13 address of the taxpayer as shown by the county assessor on the current tax books, and postage for
14 the mailing of the statements and receipts shall be furnished by the county commission or the
15 statement and receipt may be electronically transmitted to the electronic address provided and
16 authorized by the taxpayer to the collector of revenue. The failure of the taxpayer to receive the
17 notice provided for in section 52.230 in no case relieves the taxpayer of any tax liability imposed
18 by law.

19 2. No penalty or interest imposed under any law shall be charged on any real or personal
20 property tax when the county collector certifies due to system failures or other reason that the
21 statement required by section 52.230 was mailed less than thirty days prior to the delinquent date
22 and the taxpayer paid taxes owed by fifteen days after the delinquent date or fifteen days after the
23 certified mailing date, whichever is later.

24 3. No penalty or interest imposed under any law shall be charged on any real or personal
25 property tax when there is clear and convincing evidence that the county made an error or
26 omission in determining taxes owed by a taxpayer.

27 [2.] 4. Any taxpayer claiming that the county made an error or omission in determining
28 taxes owed may submit a written request for a refund of penalties, interest, or taxes to the county
29 commission or governing body of the county. If the county commission or governing body of the
30 county approves the refund, then such penalties, interest, or taxes shall be refunded as provided in
31 [subsection 6 of] section 139.031. The county commission shall approve or disapprove the
32 taxpayer's written request within thirty days of receiving said request. The county collector shall
33 refund penalties, interest, and taxes if the county made an error or omission in determining taxes
34 owed by the taxpayer.

35 [3.] 5. Nothing in this section shall relieve a taxpayer from paying taxes owed by
36 December thirty-first and paying penalties and interest owed for failing to pay all taxes by

1 December thirty-first, except as provided with regard to penalties and interest by subsection 2 of
2 this section.”; and

3
4 Further amend said bill, Page 51, Section 67.1303, Lines 61-64, by deleting all of said lines and
5 inserting in lieu thereof the following:

6 “repeal of such tax shall become effective as provided by section 32.087.”; and

7
8 Further amend said bill, Page 59, Section 67.1545, Lines 3-4, by deleting all of said lines and
9 inserting in lieu thereof the following:

10 “pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, [boats or]
11 outboard motors, [and sales to or by public utilities and providers of communications, cable, or”;
12 and

13
14 Further amend said bill, Page 98, Section 143.011, Lines 19 and 21, by inserting after the word,
15 “dollars” the following words, “or the amount determined in subdivision (3) of this subsection.”;
16 and

17
18 Further amend said bill, page, section, Lines 22-23, by deleting all of said lines and inserting in
19 lieu thereof the following: “equal to the sum of four percent of nine thousand dollars or the
20 amount determined in subdivision (3) of this subsection plus five and nine-tenths percent of the
21 Missouri taxable income in excess over nine thousand dollars or the amount determined in
22 subdivision (3) of this subsection;

23 (3) For all taxable years beginning on or after January 1, 2014, the amount of the nine
24 thousand dollars income tax bracket provided in this subsection shall be increased annually by the
25 same percentage as the increase over the previous year in the Consumer Price Index for All Urban
26 Consumers (CPI-U) as prepared by the United States Bureau of Labor Statistics, or its successor
27 index.”; and

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29 Further amend said bill, Page 105, Section 143.151, Lines 9-10, by deleting the number, “four”
30 and inserting in lieu thereof the number, “six”; and

31
32 Further amend said bill, page, Section 143.161, Line 5, by deleting the number, “seven” and
33 inserting in lieu thereof the number, “eight”; and

34
35 Further amend said bill, Page 132, Section 144.030, Line 118, by inserting after the words,
36 “prosthetic devices,” the following words, “enteral feeding systems, kidney dialysis equipment.”;

1 and
2
3 Further amend said bill, Page 139, Section 144.040, Line 66, by inserting after the word,
4 “watercraft” the following words, “, outboard motors,” ; and
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6 Further amend said bill, section, Page 140, Line 85, by inserting after the word, “semi-trailers,”
7 the words, “watercraft, outboard motors,”; and
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9 Further amend said bill, section, page, Lines 100-102, by deleting all of said lines; and
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11 Further amend said bill, Section 144.041, Page 141, Line 9, by deleting the word, “watercraft,”;
12 and
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14 Further amend said bill, Section 144.070, Pages 147-149, Lines 1-80, by striking said section from
15 the bill; and
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17 Further amend said bill, Section 144.080, Page 150, Line 14, by deleting the opening bracket “[“
18 before the word, “Where”; and
19
20 Further amend said bill, section, page, Line 18, by deleting the closing bracket “]” before the
21 word, “Where”; and
22
23 Further amend said bill, Section 144.083, Page 151, Line 18, by deleting the opening bracket “[“
24 after the word, “under”; and
25
26 Further amend said bill, section, page, Line 19, by deleting the following: “[section 32.088”; and
27
28 Further amend said bill, section, Page 152, Line 33, by deleting the following words, “and until
29 December 31, 2012,”; and
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31 Further amend said bill, Section 488.305, Page 177, Line 5, by inserting the following words,
32 “from the debtor” after the word, “dollars”; and
33
34 Further amend said bill, page, Section 644.032, Lines 9-12, by inserting an opening bracket “[“
35 before the words, “, provided, that the” and inserting a closing bracket “]” after the word,
36 “inhabitants”; and

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