

SECOND REGULAR SESSION

HOUSE BILL NO. 1336

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES CIERPIOT (Sponsor), SCHAD, TORPEY, JONES (117),
TAYLOR, KLIPPENSTEIN AND WEBBER (Co-sponsors).

5162L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to tax and fee amnesty.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be
2 known as section 67.006, to read as follows:

**67.006. Any city or county in this state may adopt provisions for an amnesty from
2 the assessment or payment of all penalties, additions to tax, and interest with respect to
3 unpaid city or county taxes or fees or city or county taxes or fees due and owing reported
4 and paid in full during a period of time specified by the city or county, regardless of
5 whether previously assessed, except for penalties, additions to tax, and interest paid before
6 the period of amnesty adopted by the city or county. This section shall not be construed
7 to allow any city or county to provide an amnesty under this section for particular
8 individuals or entities, but shall be construed to authorize cities and counties to provide an
9 amnesty for all individuals or entities as provided in this section.**

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.