



1166S04.02F

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

SS HB 384

AN ACT

To amend chapters 32 and 136, RSMo, by adding thereto four new sections relating to taxation, with an emergency clause for a certain section.

With SA 2, SA 3 and SA 5

EC - Adopted

EC - Adopted  
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In which the concurrence of the House is respectfully requested.

Respectfully,

*Adriane D. Crouse*

Adriane D. Crouse  
Secretary of the Senate

RECEIVED  
APR 08 2015  
CHIEF CLERK

SENATE AMENDMENT NO. 2Offered by SCOTT of 15<sup>th</sup>Amend SS/House Bill No. 384, Page 3, Section 32.383, Lines 16-17,

2 by striking the words "or this state's statutes" and inserting in  
 3 lieu thereof the following: ", this state's statutes, or  
 4 subsection 9 of this section"; and further amend line 17 by  
 5 inserting after all of said line the following:

6 "9. The department of revenue may enter into an agreement  
 7 with a third-party vendor to provide collection services for  
 8 eligible delinquent tax liabilities that the department has  
 9 undertaken to collect under this section, and to assist with the  
 10 administration of the amnesty program under which contingency and  
 11 other fees may be payable to such approved vendor out of the  
 12 revenues from the amnesty program."; and further amend said  
 13 section by renumbering the remaining subsections accordingly.

14

Offered 4/15  
 Adopted "

SENATE AMENDMENT NO. 3Offered by Schaaf of BuchananAmend SS/House Bill No. 384, Page 3, Section 32.383, Line 17,

2 by striking the words "state general revenue fund." and inserting  
 3 in lieu thereof the following: "tax amnesty fund created in  
 4 subsection 9 of this section. Moneys in the fund shall only be  
 5 expended for the following except that any excess monies not used  
 6 for such purposes shall be deposited into the state general  
 7 revenue fund:

8 (1) An increase in the rate of reimbursement to MO  
 9 HealthNet providers for the fiscal year ending June 30, 2016,  
 10 above the rate in effect for the fiscal year ending June 30,  
 11 2015; and

12 (2) An increase in the number of adults receiving dental  
 13 coverage under MO HealthNet in the fiscal year ending June 30,  
 14 2016, above the number of adults receiving dental coverage in the  
 15 fiscal year ending June 30, 2015.

16 9. There is hereby created in the state treasury the "Tax  
 17 Amnesty Fund", which shall consist of money collected under this  
 18 section. The state treasurer shall be custodian of the fund and  
 19 may approve disbursements from the fund in accordance with  
 20 sections 30.170 and 30.180. Upon appropriation, money in the  
 21 fund shall be used solely for the purpose provided in subsection

Offered 4/1/15  
 Standing Div. called

Adopted 4/1/15 Y-21 N-13

1 8 of this section. Any moneys remaining in the fund at the end  
2 of the biennium shall revert to the credit of the general revenue  
3 fund. The state treasurer shall invest moneys in the fund in the  
4 same manner as other funds are invested. Any interest and moneys  
5 earned on such investments shall be credited to the fund."; and  
6 further amend said section by renumbering the remaining  
7 subsections accordingly.

SENATE AMENDMENT NO. 5Offered by Kraus of 8<sup>TH</sup>Amend SS/House Bill No. 384, Page 7, Section 32.385, Line 26,

2 of said page, by inserting immediately after said line the  
3 following:

4 "37.650. 1. There is hereby established within the  
5 department of revenue the "Office of Taxpayer Advocate", for the  
6 purpose of providing independent assistance to taxpayers.

7 2. The office shall be administered by the taxpayer  
8 advocate, who shall be appointed by the governor with the advice  
9 and consent of the senate. The taxpayer advocate shall hold  
10 office for a term of six years and shall continue to hold office  
11 until a successor has been duly appointed. The advocate shall  
12 act independently of the department of revenue in the performance  
13 of his or her duties. The department of revenue shall provide  
14 administrative support and staff as deemed necessary.

15 3. The office shall have the authority:

16 (1) To communicate with any taxpayer regarding any tax  
17 issues that the taxpayer is experiencing;

18 (2) To communicate with any employees of the department of  
19 revenue regarding a taxpayer's tax issues; and

20 (3) To have access to any records held by any department or  
21 agency regarding a taxpayer's tax issues.

*Offered 4/1/15*  
*Adopted "*

1           4. For any information obtained from a state agency or  
2 entity under this section, the office of taxpayer advocate shall  
3 be subject to the same disclosure restrictions and  
4 confidentiality requirements that apply to the state agency or  
5 entity providing such information to the office of taxpayer  
6 advocate. For information obtained directly by the office of  
7 taxpayer advocate under this section, the office of taxpayer  
8 advocate shall be subject to the same disclosure restrictions and  
9 confidentiality requirements that apply to the department of  
10 revenue.

11           5. The office shall annually submit to the governor and the  
12 general assembly a detailed report on the work of the office of  
13 the taxpayer advocate. Such report shall include, but not be  
14 limited to, the number of taxpayer cases handled by the office  
15 and the disposition of such cases. The report shall also include  
16 any recommendation for changes in tax laws or the operation of  
17 the department of revenue. The report filed by the office shall  
18 not be subject to review by any executive branch official."; and

19           Further amend said bill, page 8, section 136.375, line 1, by  
20 inserting after all of said line the following:

21           "136.380. [1. The director of revenue shall establish or  
22 designate within the department of revenue the "Office of  
23 Taxpayers' Ombudsman". Such office shall be available to answer  
24 taxpayer questions and help solve taxpayer grievances. The  
25 telephone number, facsimile number and address of the taxpayers'  
26 ombudsman shall be disseminated to the general public as required  
27 in subsection 2 of section 136.355. Such office shall be created  
28 from existing personnel or can be staffed from appropriations  
29 made for such purpose.

1           2.] Any employee of the department of revenue which  
2 communicates with an individual taxpayer either in writing or by  
3 telephone shall provide the taxpayer with an identifying number  
4 associated with the employee. The director may develop the  
5 identifying procedure by policy."; and

6           Further amend the title and enacting clause accordingly.  
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