

# HOUSE BILL NO. 389

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HOSKINS.

1033H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to tax collection.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be  
2 known as section 32.420, to read as follows:

**32.420. 1. For purposes of this section, the following terms shall mean:**

2 **(1) “Assessing entity”, the state or one or more political subdivisions of the state**  
3 **that collects a tax, fee, charge, or assessment from a qualifying business;**

4 **(2) “Department”, the department of revenue;**

5 **(3) “Election”, the submission by a qualifying business of an authorization for the**  
6 **department to pay one or more recurring taxes, fees, charges, or assessments assessed by**  
7 **an assessing entity on a form supplied by the department;**

8 **(4) “Qualifying business”, a business which is required to pay a tax, fee, charge, or**  
9 **assessment issued by an assessing entity:**

10 **(a) In a total amount greater than fifty thousand dollars per year; and**

11 **(b) Pays a tax, fee, charge, or assessment to twenty-five or more assessing entities.**

12 **2. Notwithstanding any provision of law to the contrary, the department of revenue**  
13 **shall adopt rules implementing a system in which any recurring tax, fee, charge, or**  
14 **assessment issued by an assessing entity against a qualifying business, which has made an**  
15 **election for such tax, fee, charge, or assessment, shall be paid by such qualifying business**  
16 **in one transaction per month to the department. The department shall pay the assessing**  
17 **entity the amount remitted by the qualifying business as soon as practical, but no later than**  
18 **fifteen days after the receipt of funds from the qualifying business.**

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.

19           **3. Notwithstanding any provision of law to the contrary, payment received by the**  
20 **department on or before such amount is due to the assessing entity shall not incur any late**  
21 **fees or penalties upon the department or the qualifying business if such funds are remitted**  
22 **to the assessing entity after the date such amount is due to the assessing entity.**

23           **4. For the purpose of administrative expenses associated with this section, the**  
24 **department may collect a fee from a qualifying business that makes an election under this**  
25 **section in an amount which cannot exceed one percent of the money the qualifying business**  
26 **remits to the department.**

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