

HB 384 -- TAX AMNESTY (Flanigan)

COMMITTEE OF ORIGIN: Standing Committee on Emerging Issues

This bill authorizes an amnesty from the assessment or payment of all penalties, additions to tax, and interest on delinquencies of unpaid taxes administered by the Department of Revenue which occurred on or prior to December 31, 2014. The amnesty must not extend to any taxpayer who at the time of payment is a party to any civil or criminal litigation that is pending for nonpayment, delinquency, or fraud regarding any tax imposed by this state. A taxpayer must apply for amnesty; pay the unpaid taxes in full from July 1, 2015, to September 30, 2015; and agree to comply with state tax laws for the next eight years from the date of the agreement. If a taxpayer is granted amnesty, he or she will not be eligible to participate in any future amnesty for the same type of tax. All tax payments received from the tax amnesty program must be deposited into the General Revenue Fund unless otherwise earmarked by the Missouri Constitution.

The provisions of the bill will expire on December 31, 2023.

The bill contains an emergency clause.