

FIRST REGULAR SESSION

# HOUSE BILL NO. 378

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE QUADE.

0779H.021

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax, with an emergency clause.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be  
2 known as section 143.512, to read as follows:

**143.512. 1. Notwithstanding the provisions of section 143.511 or any other  
2 provision of law to the contrary, but subject to the provisions of this section, for any  
3 taxpayer who timely files an individual tax return required under chapter 143 for the tax  
4 year beginning January 1, 2018, and ending December 31, 2018, with an outstanding tax  
5 liability of less than two hundred dollars, the income tax due under chapter 143 for that  
6 tax year shall be paid on or before the fifteenth day of the sixth month of 2019.**

**7 2. (1) The department of revenue shall design and administer a program to allow  
8 any taxpayer who timely files an individual income tax return required under chapter 143  
9 for the tax year beginning January 1, 2018, and ending December 31, 2018, with an  
10 outstanding tax liability of less than two hundred dollars, to pay the full balance of the tax  
11 due under such return according to a payment plan, which shall take effect on the fifteenth  
12 day of the sixth month of 2019.**

**13 (2) The payment plan shall allow a taxpayer to pay his or her tax due over a period  
14 of up to four months, beginning on the fifteenth day of the sixth month of 2019 and ending  
15 on the fifteenth day of the tenth month of 2019. The tax due shall be paid in a series of  
16 installments of equal amounts over the course of the four-month period.**

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.

17           **(3) Notwithstanding any other provisions of law to the contrary, a taxpayer who**  
18 **meets the criteria of the program authorized under this section shall not be subject to any**  
19 **penalties or interest on the income tax paid under the payment plan.**

20           **(4) The department of revenue shall design and publish an application for this**  
21 **program. To participate in the program, a taxpayer shall submit a completed copy of the**  
22 **application to the department no later than the first day of the sixth month of 2019.**

23           **3. The department of revenue is authorized to adopt those rules that are reasonable**  
24 **and necessary to accomplish the limited duties specifically delegated within this section.**  
25 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**  
26 **under the authority delegated in this section shall become effective only if it complies with**  
27 **and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.**  
28 **This section and chapter 536 are nonseverable, and if any of the powers vested with the**  
29 **general assembly pursuant to chapter 536 to review, to delay the effective date, or to**  
30 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**  
31 **rulemaking authority and any rule proposed or adopted after the effective date of this act**  
32 **shall be invalid and void.**

          Section B. Because immediate action is necessary to ensure that taxpayers in this state  
2 have adequate time to understand and meet their income tax obligations for the 2018 tax year,  
3 due to recent changes in the published state employer withholding tax guidance issued in  
4 response to the passage of U.S. Public Law No. 115-97, section A of this act is deemed necessary  
5 for the immediate preservation of the public health, welfare, peace, and safety, and is hereby  
6 declared to be an emergency act within the meaning of the constitution, and section A of this act  
7 shall be in full force and effect upon its passage and approval.

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