

HB 378 -- INCOME TAX

SPONSOR: Quade

This bill makes Missouri income taxes due on June 15, 2019 for individuals who timely file an individual tax return for the 2019 tax year, with an outstanding tax liability of less than \$200.

Additionally, this bill creates a program designed and administered by the Department of Revenue that allows individuals who timely file an individual tax return for the 2019 tax year, with an outstanding tax liability of less than \$200, to pay their Missouri income taxes in a series of equal installments without interest or penalties from June 15, 2019 to October 15, 2019. The Department of Revenue will develop and publish an application for the program that participants must submit to the department no later than June 1, 2019.

The bill includes an emergency clause.