

SECOND REGULAR SESSION

# HOUSE BILL NO. 1549

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SAIN.

3997H.011

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To amend chapter 105, RSMo, by adding thereto one new section relating to disclosure of tax returns.

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

Section A. Chapter 105, RSMo, is amended by adding thereto one new section, to be known as section 105.497, to read as follows:

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

(1) "State income tax return", any tax return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of chapter 143 that is filed with the department of revenue by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to, or part of, the return so filed;

(2) "Statewide elected official", any person elected to the office of governor, lieutenant governor, attorney general, secretary of state, state treasurer, or state auditor.

**2. The ethics commission shall post on its website the following information:**

(1) A statement disclosing whether the President of the United States, the Vice President of the United States, any United States Senator from this state, or any statewide elected official has filed state income tax returns in any of the immediately preceding five taxable years;

(2) With respect to each state income tax return filed as described under subdivision (1) of this subsection, the following information as reported on the return:

(a) Missouri adjusted gross income;

(b) Any standard deduction or itemized deductions claimed on the return;

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.

- 18 (c) Taxable income;
- 19 (d) Total Missouri state taxes due;
- 20 (e) Sales or use taxes;
- 21 (f) Any payments and refundable credits;
- 22 (g) Total taxes withheld;
- 23 (h) Total estimated payments;
- 24 (i) Whether the taxpayer claimed a refund with such return and, if so, the amount
- 25 of such refund;
- 26 (j) Whether the taxpayer reported any amount owed and, if so, the amount owed;
- 27 (k) Any estimated penalty; and
- 28 (l) Any other penalties and interest; and
- 29 (3) A copy of each state income tax return filed as described under subdivision (1)
- 30 of this subsection, with the following information redacted from the return:
- 31 (a) The taxpayer's Social Security number;
- 32 (b) The Social Security numbers of the taxpayer's spouse and any individuals
- 33 claimed as dependents on the return;
- 34 (c) Any account number reported on the return;
- 35 (d) Any taxpayer addresses on the return; and
- 36 (e) Any additional information if the executive director of the ethics commission
- 37 determines that disclosure of the information would violate federal law.
- 38 3. The ethics commission shall post the information described under subsection 2
- 39 of this section within thirty days of the effective date of this section for any person subject
- 40 to this section holding office as of the effective date of this section and, for any person who
- 41 takes office after the effective date of this section, within thirty days of the date the person
- 42 takes his or her oath of office.
- 43 4. (1) The ethics commission shall annually post on its website a statement
- 44 disclosing whether the President of the United States, the Vice President of the United
- 45 States, any United States Senator from this state, or any statewide elected official filed state
- 46 income tax returns on or after the effective date of this section. For each such return, the
- 47 ethics commission shall post on its website the information described under subdivision (2)
- 48 of subsection 2 of this section as reported on the return, along with a copy of the state
- 49 income tax return that has been redacted in the manner described under subdivision (3)
- 50 of subsection 2 of this section.
- 51 (2) Except as otherwise provided in this subsection, the ethics commission shall post
- 52 the information described under this subsection before the fifteenth day of the fifth month
- 53 following the close of each taxable year.

54           **(3) If a person whose information is required to be reported under this subsection**  
55 **obtains an extension for filing a state income tax return, the ethics commission shall post**  
56 **the information described under this subsection relating to the return within thirty days**  
57 **of the filing of the return with the department of revenue.**

58           **5. All information posted to the website of the ethics commission under this section**  
59 **that pertains to an elected official shall remain on the website until the official vacates his**  
60 **or her office.**

61           **6. If the executive director of the ethics commission redacts any information from**  
62 **a state income tax return under this section based on a determination that disclosure of**  
63 **such information would violate federal law, the executive director of the ethics commission**  
64 **shall, at the time he or she posts the redacted return, post on the commission's website a**  
65 **description of the type of information that was redacted from the return and a detailed**  
66 **explanation of the determination that disclosure of such information would violate federal**  
67 **law.**

68           **7. Notwithstanding any other provision of law, the department of revenue shall**  
69 **provide the ethics commission with all the state income tax returns and other information**  
70 **necessary for the ethics commission to fulfill its duties under this section.**

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