

FIRST REGULAR SESSION

HOUSE BILL NO. 1414

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGIRL.

2438H.021

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.230, RSMo, and to enact in lieu thereof two new sections relating to unpaid taxes.

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

Section A. Section 144.230, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 144.230 and 144.235, to read as follows:

144.230. Any amount assessed or any additional amount assessed by the director of revenue under the provisions of sections 144.010 to ~~[144.525]~~ **144.527**, together with the penalty, if any there be, shall be due and payable from the person to the director of revenue **only after the director of revenue has substantiated such amount with relevant documentation. Such amount, together with any applicable penalty, shall be due and payable** sixty days after the service upon or mailing to the person of notice of such assessment or such additional assessment, except only for such amounts as to which the person has filed a petition for review with the administrative hearing commission. **For purposes of this section, the term "relevant documentation" shall include, but not be limited to, any and all records pertaining to the current and prior owners of any property sold in a transaction subject to taxation under sections 144.010 to 144.527.**

144.235. Notwithstanding any provision of this chapter to the contrary, the department of revenue shall not collect or attempt to collect any tax imposed under sections **144.010 to 144.527 that has remained due and unpaid for three years or longer, unless the lack of payment is related to fraud.**

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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.