

SECOND REGULAR SESSION

HOUSE BILL NO. 1926

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROWDEN.

5471H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to attorneys' fees in proceeds regarding the assessment of income taxes.

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 143.735, to read as follows:

3 **143.735. Notwithstanding section 136.315 to the contrary, if the court or**
4 **administrative hearing commission, in a proceeding with regard to the assessment of a tax**
5 **imposed under this chapter, issues a judgment, order, dismissal, or default that is favorable**
6 **on all or substantially all issues to the taxpayer, the court or commission shall order the**
7 **department of revenue to pay the taxpayer's reasonable attorneys' fees incurred in**
8 **opposing the department's action. Payment for the fees in accordance with an order from**
9 **the court or commission shall be made from appropriations to the department and shall**
10 **not be made from the state legal expense fund established under section 105.711.**

✓

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.