

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2620
99TH GENERAL ASSEMBLY

6443H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 32, RSMo, by adding thereto two new sections relating to the department of taxation and revenue.

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

Section A. Chapter 32, RSMo, is amended by adding thereto two new sections, to be
2 known as sections 32.005 and 32.006, to read as follows:

**32.005. 1. The department of revenue created under article IV, section 22 of the
2 Constitution of Missouri shall operate under the name "Department of Taxation and
3 Revenue". The director of revenue created under such section shall be referred to as the
4 "Director of Taxation and Revenue". The department shall have a transition period of two
5 years to adopt the new department name. As materials with the department's name are
6 depleted or expire, the new materials shall have the new department name.**

7 **2. As used in this chapter, unless otherwise clearly indicated by the context, the
8 following words mean:**

9 **(1) "Department", the department of taxation and revenue;**

10 **(2) "Director", the director of taxation and revenue.**

11 **3. Wherever the laws, rules, or regulations of this state make reference to the
12 "department of revenue" or the "department of taxation and revenue", such references
13 shall be deemed to refer to the department created under article IV, section 22 of the
14 Constitution of Missouri and this chapter.**

**32.006. 1. The revisor of statutes shall change all references in the revised statutes
2 of Missouri from "department of revenue" to "department of taxation and revenue".**

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.

3 **2. The revisor of statutes shall change all references in the revised statutes of**
4 **Missouri from "director of revenue" or "director of the department of revenue" to**
5 **"director of taxation and revenue".**

✓