

FIRST EXTRAORDINARY SESSION OF THE
FIRST REGULAR SESSION

HOUSE BILL NO. 27

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WINDHAM.

2574H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to delinquent motor vehicle liabilities.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be
2 known as section 144.465, to read as follows:

3 **144.465. 1. The dates from December 1, 2019, through December 7, 2019, shall be**
4 **designated as an "amnesty week" for taxpayers in this state who are delinquent in taxes**
5 **and other liabilities to the department of revenue arising from certain motor vehicle**
6 **purchases. Notwithstanding any provisions of law to the contrary, with respect to all state**
7 **and local motor vehicle sales tax, motor vehicle titling costs, motor vehicle registration fees,**
8 **and all associated late fees and penalties administered by the department of revenue, a**
9 **taxpayer shall be granted full amnesty from the assessment or payment of all such**
10 **liabilities; provided that, the liabilities have arisen from a motor vehicle purchase**
11 **completed before September 1, 2019, and the taxpayer completes and submits a written**
12 **application for such amnesty to the department of revenue during the amnesty week. The**
13 **department of revenue shall be responsible for designing and publishing a written**
14 **application for this amnesty program no fewer than thirty days before the beginning of**
15 **amnesty week.**

2. The department of revenue shall issue a certificate to each eligible taxpayer who
submits a completed application during amnesty week. The certificate shall verify that the

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.

16 taxpayer has been granted amnesty for all liabilities described in subsection 1 of this
17 section.

18 3. Upon the granting of amnesty to an eligible taxpayer under the provisions of this
19 section, the department of revenue shall facilitate the issuance of all related documentation
20 and materials including, but not limited to, motor vehicle titles, certificates of motor vehicle
21 registration, and valid license plates and license plate tabs, to such a taxpayer. The
22 department of revenue shall develop a standardized procedure to ensure that all eligible
23 taxpayers who receive a certificate of eligibility under subsection 2 of this section are able
24 to receive related documentation and materials in a timely manner.

25 4. The department of revenue shall promulgate rules and issue administrative
26 guidelines as necessary to implement the provisions of this section. Any rule or portion of
27 a rule, as that term is defined in section 536.010, that is created under the authority
28 delegated in this section shall become effective only if it complies with and is subject to all
29 of the provisions of chapter 536 and, if applicable, section 536.028. This section and
30 chapter 536 are nonseverable, and if any of the powers vested with the general assembly
31 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
32 a rule are subsequently held unconstitutional, then the grant of rulemaking authority and
33 any rule proposed or adopted after the effective date of this section shall be invalid and
34 void.

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