

SENATE BILL NO. 1233

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

4133S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 136.370, RSMo, and to enact in lieu thereof one new section relating to sales tax refunds.

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

Section A. Section 136.370, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 136.370,
3 to read as follows:

136.370. **1.** Pursuant to chapter 143 and chapter 144,
2 the director shall waive any interest or penalty assessed
3 against any taxpayer when it is determined by the director,
4 the administrative hearing commission, or a court of law
5 that the negligence of an employee of the department
6 resulted in undue delay, as defined by rule or regulation,
7 in either assessing tax or notifying the taxpayer of the
8 liability owed. Such waiver of interest or penalty shall be
9 for that amount attributable to the period of delay and for
10 any time that the penalty or interest is under appeal.

**2. Notwithstanding any provision of law to the
11 contrary, the director shall refund to a taxpayer the amount
12 of sales and use tax assessments paid by such taxpayer when
13 it is determined by the administrative hearing commission or
14 a court of law that the negligence of or incorrect
15 information provided by an employee of the department
16 resulted in the taxpayer failing to collect and remit sales
17 and use tax assessments that were required to be collected
18**

19 and for which the department subsequently audited the
20 taxpayer. A taxpayer shall file a claim for refund no later
21 than April 15, 2025, to receive a refund pursuant to this
22 subsection.

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