

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/Senate Bills Nos. 46 & 50, Page 208, Section 143.461, Line 24

2 of said page, by inserting after all of said line the following:

3 "143.551. 1. The director of revenue may grant a
4 reasonable extension of time for payment of tax or estimated tax
5 or any installment thereof, or for filing any return,
6 declaration, statement, or other document required in sections
7 143.011 to 143.996 on such terms and conditions as he may
8 require. Except for a taxpayer who is outside the United States,
9 no such extension for filing any return, declaration, statement,
10 or document, shall exceed six months.

11 2. If a taxpayer has been granted an extension of time for
12 filing his or its federal income tax return, the filing of a copy
13 of the extension or the form relating to an automatic extension
14 with the director of revenue shall automatically extend the due
15 date of the income tax return required by sections 143.011 to
16 143.996.

17 3. If a taxpayer has been granted an extension of time for
18 paying his or its federal income tax, the filing of a copy of the
19 extension with the director of revenue shall automatically extend
20 the time for the payment of the tax required by sections 143.011
21 to 143.996.

1 4. If the time for filing a return is extended under
2 subsection 2, but the time for payment is not extended under
3 subsection 3, the taxpayer shall pay, on or before the date
4 prescribed for the filing of the return (determined without
5 regard to any extensions of time for such filing), the amount
6 properly estimated as his or its tax for the taxable year.

7 5. (1) Notwithstanding the provisions of section 143.511
8 to the contrary, any taxpayer who timely files an individual tax
9 return under this chapter for the tax year beginning on or after
10 January 1, 2018, and ending on or before December 31, 2018, may
11 pay the tax due:

12 (a) On or before the date fixed for filing such return; or

13 (b) Under a monthly payment plan entered into with the
14 department of revenue, provided the entire amount of tax due
15 shall be paid no later than October 15, 2019.

16 (2) Notwithstanding any other provisions of law to the
17 contrary, a taxpayer remitting tax under paragraph (b) of
18 subdivision (1) of subsection 5 of this section shall not be
19 subject to any penalties, interest, or additions to tax on the
20 income tax paid under the payment plan, provided that any amount
21 of tax not paid by October 15, 2019, shall be subject to the
22 penalties, interest, and additions to tax provided under section
23 143.731.

24 (3) The department of revenue shall develop any forms and
25 promulgate any rules that are reasonable and necessary to
26 effectuate the provisions of this subsection. Any rule or
27 portion of a rule, as that term is defined in section 536.010
28 that is created under the authority delegated in this section
29 shall become effective only if it complies with and is subject to

1 all of the provisions of chapter 536, and, if applicable, section
2 536.028. This section and chapter 536 are nonseverable and if
3 any of the powers vested with the general assembly pursuant to
4 chapter 536, to review, to delay the effective date, or to
5 disapprove and annul a rule are subsequently held
6 unconstitutional, then the grant of rulemaking authority and any
7 rule proposed or adopted after the effective date of this act
8 shall be invalid and void."; and

9 Further amend said bill, page 353, section B, line 3 of said
10 page, by inserting after all of said line the following:

11 "Section C. Because of the need to provide relief to
12 taxpayers for unexpected tax burdens, the repeal and reenactment
13 of section 143.551 of this act is deemed necessary for the
14 immediate preservation of the public health, welfare, peace, and
15 safety, and is hereby declared to be an emergency act within the
16 meaning of the constitution, and the repeal and reenactment of
17 section 143.551 of this act shall be in full force and effect
18 upon its passage and approval.";

19 Further amend the title and enacting clause accordingly.