

# SENATE BILL NO. 203

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

0459S.01I

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Section A. Section 136.370, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 136.370, to read as follows:

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

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

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, 2024, to receive a refund pursuant to this  
22 subsection.

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