

SENATE SUBSTITUTE  
FOR  
SENATE BILL NO. 67  
AN ACT

To repeal section 143.511, RSMo, and to enact in lieu thereof two new sections relating to the filing of income tax returns.

---

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

Section A. Section 143.511, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 143.511 and 143.512, to read as follows:

143.511. Income tax returns required by [sections 143.011 to 143.996] this chapter shall be filed on or before the [fifteenth day of the fourth month following the close of the taxpayer's taxable year except where the taxpayer is an exempt organization. Exempt organizations shall have the same due date as set by the Internal Revenue Code of 1986, as amended] date prescribed by 26 U.S.C. 6072 for the filing of returns for federal tax purposes. If such date is modified for any reason, the date for filing income tax returns required by this chapter shall also be changed to such date. A person required to make and file a return under [sections 143.011 to 143.996] this chapter shall, without assessment, notice, or demand, pay any tax due thereon to the director of revenue on or before the date fixed for filing such return (determined without regard to any extension of time for filing the return). The director of revenue shall prescribe by regulation the place for filing any return, declaration, statement, or other document required pursuant to this chapter and for the payment of any tax.

143.512. In the event a taxpayer is denied part or all  
2 of a tax credit to which the taxpayer has qualified pursuant  
3 to any provision of law due to lack of available funds, and  
4 such denial causes a balance-due notice to be generated by  
5 the department of revenue or any other redeeming agency, a  
6 taxpayer shall not be held liable for any penalty or  
7 interest on such balance due, provided the balance is paid  
8 or approved payment arrangements have been made within sixty  
9 days from the notice of denial. Any payments not timely  
10 made pursuant to this section shall be subject to penalty  
11 and interest pursuant to this chapter.