

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
CONFERENCE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
**HOUSE BILL NO. 1858**  
**99TH GENERAL ASSEMBLY**

5230H.04T

2018

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**AN ACT**

To repeal sections 32.069 and 143.811, RSMo, and to enact in lieu thereof three new sections relating to the department of revenue, with a delayed effective date for a certain section.

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

- Section A. Sections 32.069 and 143.811, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 32.069, 32.310, and 143.811, to read as follows:
- 32.069. 1. Notwithstanding any other provision of law to the contrary, interest shall be allowed and paid on any refund or overpayment at the rate determined by section 32.068 only if the overpayment is not refunded within one hundred twenty days from the latest of the following dates:
- (1) The last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted;
  - (2) The date the return, payment, or claim is filed; or
  - (3) The date the taxpayer files for a credit or refund and provides accurate and complete documentation to support such claim.
2. Notwithstanding any other provision of law to the contrary, interest shall be allowed and paid on any refund or overpayment ~~[at the rate determined by section 32.068]~~ only if the overpayment in the case of taxes imposed by sections 143.011 and 143.041 is not refunded within forty-five days from the date the return or claim is filed. **Before July 1, 2019, such**

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.

14 interest rate shall be determined by section 32.068. On and after July 1, 2019, such interest  
15 rate shall be determined by section 32.065.

32.310. 1. The department of revenue shall create and maintain a mapping feature  
2 on its official public website that displays sales tax information of political subdivisions of  
3 this state that have taxing authority, including the current tax rate for each sales tax  
4 imposed and collected. Such display shall have the option to showcase the borders and  
5 jurisdiction of the following political subdivisions on a map of the state to the extent that  
6 such political subdivisions collect sales tax:

- 7 (1) Ambulance districts;
- 8 (2) Community improvement districts;
- 9 (3) Fire protection districts;
- 10 (4) Levee districts;
- 11 (5) Library districts;
- 12 (6) Neighborhood improvement districts;
- 13 (7) Port authority districts;
- 14 (8) Tax increment financing districts;
- 15 (9) Transportation development districts;
- 16 (10) School districts; or
- 17 (11) Any other political subdivision that imposes a sales tax within its borders and  
18 jurisdiction.

19 2. The mapping feature shall also have the option to superimpose state house of  
20 representative districts and state senate districts over the political subdivisions.

21 3. A political subdivision collecting sales tax listed in subsection 1 of this section  
22 shall provide to the department of revenue mapping and geographic data pertaining to the  
23 political subdivision's borders and jurisdictions. The political subdivision shall certify the  
24 accuracy of the data by affidavit and shall provide the data in a format specified by the  
25 department of revenue. Such data shall be sent to the department of revenue by April 1,  
26 2019, and shall be updated and sent to the department if a change in the political  
27 subdivision's borders or jurisdiction occurs thereafter.

28 4. The department of revenue may contract with another entity to build and  
29 maintain the mapping feature.

30 5. By July 1, 2019, the department shall implement the mapping feature using the  
31 data provided to it under subsection 3 of this section.

143.811. 1. Under regulations prescribed by the director of revenue, interest shall be  
2 allowed and paid at the rate determined by section 32.065 on any overpayment in respect of the  
3 tax imposed by sections 143.011 to 143.996; except that, where the overpayment resulted from

4 the filing of an amendment of the tax by the taxpayer after the last day prescribed for the filing  
5 of the return, interest shall be allowed and paid at the rate of six percent per annum. With respect  
6 to the part of an overpayment attributable to a deposit made pursuant to subsection 2 of section  
7 143.631, interest shall be paid thereon at the rate in section 32.065 from the date of the deposit  
8 to the date of refund. ~~[No interest shall be allowed or paid if the amount thereof is less than one~~  
9 ~~dollar.]~~

10 2. For purposes of this section:

11 (1) Any return filed before the last day prescribed for the filing thereof shall be  
12 considered as filed on such last day determined without regard to any extension of time granted  
13 the taxpayer;

14 (2) Any tax paid by the taxpayer before the last day prescribed for its payment, any  
15 income tax withheld from the taxpayer during any calendar year, and any amount paid by the  
16 taxpayer as estimated income tax for a ~~[taxable]~~ tax year shall be deemed to have been paid by  
17 ~~[him]~~ **the taxpayer** on the fifteenth day of the fourth month following the close of ~~[his taxable]~~  
18 **the taxpayer's tax** year to which such amount constitutes a credit or payment.

19 3. For purposes of this section with respect to any withholding tax:

20 (1) If a return for any period ending with or within a calendar year is filed before April  
21 fifteenth of the succeeding calendar year, such return shall be considered filed April fifteenth of  
22 such succeeding calendar year; and

23 (2) If a tax with respect to remuneration paid during any period ending with or within  
24 a calendar year is paid before April fifteenth of the succeeding calendar year, such tax shall be  
25 considered paid on April fifteenth of such succeeding calendar year.

26 4. If any overpayment of tax imposed by sections 143.061 and 143.071 is refunded  
27 within four months after the last date prescribed (or permitted by extension of time) for filing the  
28 return of such tax or within four months after the return was filed, whichever is later, no interest  
29 shall be allowed under this section on overpayment.

30 5. If any overpayment of tax imposed by sections 143.011 and 143.041 is refunded  
31 within forty-five days after the date the return or claim is filed, no interest shall be allowed under  
32 this section on overpayment.

33 6. Any overpayment resulting from a carryback, including a net operating loss and a  
34 corporate capital loss, shall be deemed not to have been made prior to the close of the ~~[taxable]~~  
35 **tax** year in which the loss arises.

36 7. Any overpayment resulting from a carryback of a tax credit, including but not limited  
37 to the tax credits provided in sections 253.557 and 348.432, shall be deemed not to have been  
38 made prior to the close of the ~~[taxable]~~ **tax** year in which the tax credit was authorized.

Section B. The repeal and reenactment of section 143.811 of this act shall become  
2 effective on July 1, 2019.

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