

CCS SS HB 1858 -- DEPARTMENT OF REVENUE

Beginning July 1, 2019, this bill requires interest on a tax overpayment be paid after 45 days at the same rate of interest as the rate imposed for an underpayment of income tax and removes the provision exempting interest on amounts of less than \$1.

This bill directs the Department of Revenue to create an online mapping feature whereby the taxing information of political subdivisions and special taxing districts will be made readily available. The mapping feature will display the geographical boundaries of such political subdivisions and taxing districts, and shall have the option of superimposing those boundaries on Missouri House of Representatives and Senate districts. Political subdivisions collecting sales tax are required to provide to the department mapping and geographic data pertaining to the its borders and jurisdictions. The department may contract with a third party to maintain the mapping feature. The department shall implement the mapping feature by July 1, 2019.