

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 21, Page 19, Section 94.902, Line 119, by
2 inserting after all of said section and line the following:

3
4 "105.497. 1. For purposes of this section, the following terms mean:

5 (1) "State income tax return", any tax return, declaration of estimated tax, or claim for
6 refund required by, or provided for or permitted under, the provisions of chapter 143 that is filed
7 with the department of revenue by, on behalf of, or with respect to any person, and any amendment
8 or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to,
9 or part of, the return so filed;

10 (2) "Statewide elected official", any person elected to the office of governor, lieutenant
11 governor, attorney general, secretary of state, state treasurer, or state auditor.

12 2. The ethics commission shall post on its website the following information:

13 (1) A statement disclosing whether the President of the United States, the Vice President of
14 the United States, any United States Senator from this state, or any statewide elected official has
15 filed state income tax returns in any of the immediately preceding five taxable years;

16 (2) With respect to each state income tax return filed as described under subdivision (1) of
17 this subsection, the following information as reported on the return:

18 (a) Missouri adjusted gross income;

19 (b) Any standard deduction or itemized deductions claimed on the return;

20 (c) Taxable income;

21 (d) Total Missouri state taxes due;

22 (e) Sales or use taxes;

23 (f) Any payments and refundable credits;

24 (g) Total taxes withheld;

25 (h) Total estimated payments;

26 (i) Whether the taxpayer claimed a refund with such return and, if so, the amount of such
27 refund;

28 (j) Whether the taxpayer reported any amount owed and, if so, the amount owed;

29 (k) Any estimated penalty; and

30 (l) Any other penalties and interest; and

31 (3) A copy of each state income tax return filed as described under subdivision (1) of this

Action Taken _____ Date _____

1 subsection, with the following information redacted from the return:

2 (a) The taxpayer's Social Security number;

3 (b) The Social Security numbers of the taxpayer's spouse and any individuals claimed as
4 dependents on the return;

5 (c) Any account number reported on the return;

6 (d) Any taxpayer addresses on the return; and

7 (e) Any additional information if the executive director of the ethics commission determines
8 that disclosure of the information would violate federal law.

9 3. The ethics commission shall post the information described under subsection 2 of this
10 section within thirty days of the effective date of this section for any person subject to this section
11 holding office as of the effective date of this section and, for any person who takes office after the
12 effective date of this section, within thirty days of the date the person takes his or her oath of office.

13 4. (1) The ethics commission shall annually post on its website a statement disclosing
14 whether the President of the United States, the Vice President of the United States, any United
15 States Senator from this state, or any statewide elected official filed state income tax returns on or
16 after the effective date of this section. For each such return, the ethics commission shall post on its
17 website the information described under subdivision (2) of subsection 2 of this section as reported
18 on the return, along with a copy of the state income tax return that has been redacted in the manner
19 described under subdivision (3) of subsection 2 of this section.

20 (2) Except as otherwise provided in this subsection, the ethics commission shall post the
21 information described under this subsection before the fifteenth day of the fifth month following the
22 close of each taxable year.

23 (3) If a person whose information is required to be reported under this subsection obtains an
24 extension for filing a state income tax return, the ethics commission shall post the information
25 described under this subsection relating to the return within thirty days of the filing of the return
26 with the department of revenue.

27 5. All information posted to the website of the ethics commission under this section that
28 pertains to an elected official shall remain on the website until the official vacates his or her office.

29 6. If the executive director of the ethics commission redacts any information from a state
30 income tax return under this section based on a determination that disclosure of such information
31 would violate federal law, the executive director of the ethics commission shall, at the time he or she
32 posts the redacted return, post on the commission's website a description of the type of information
33 that was redacted from the return and a detailed explanation of the determination that disclosure of
34 such information would violate federal law.

35 7. Notwithstanding any other provision of law, the department of revenue shall provide the
36 ethics commission with all the state income tax returns and other information necessary for the
37 ethics commission to fulfill its duties under this section."; and

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39 Further amend said bill by amending the title, enacting clause, and intersectional references
40 accordingly.