

**HOUSE AMENDMENT NO. \_\_\_\_\_**  
**TO**  
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**Offered By**

1 AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for Senate Bill No. 87, Page  
2 1, Line 4, by inserting before the number "139.031" 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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           (1) Any other penalties and interest; and  
 2           (3) A copy of each state income tax return filed as described under subdivision (1) of this  
 3 subsection, with the following information redacted from the return:  
 4           (a) The taxpayer's Social Security number;  
 5           (b) The Social Security numbers of the taxpayer's spouse and any individuals claimed as  
 6 dependents on the return;  
 7           (c) Any account number reported on the return;  
 8           (d) Any taxpayer addresses on the return; and  
 9           (e) Any additional information if the executive director of the ethics commission determines  
 10 that disclosure of the information would violate federal law.

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

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

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

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

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

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

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

40  
 41 Further amend said bill by amending the title, enacting clause, and intersectional references

- 1 accordingly.
- 2
- 3 THIS AMENDMENT AMENDS 0309H03.03H.