

## SENATE AMENDMENTS TO SENATE BILL 959

By COMMITTEE ON FINANCE AND REVENUE

June 8

1 On page 1 of the printed bill, line 2, delete “, 308.296 and 648.014” and insert “and 308.296”.

2 On page 4, delete lines 7 through 36 and insert:

3 “(7)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax  
4 late filing penalties under this subsection if the taxpayer:

5 “(A) Has never filed a personal property tax return in this state;

6 “(B) Has failed to file a property tax return for one or more consecutive years;

7 “(C) Has not previously received relief from property tax late filing penalties under this sub-  
8 section; and

9 “(D) Files an application for relief from property tax late filing penalties that satisfies the re-  
10 quirements of paragraph (b) of this subsection.

11 “(b) An application for relief from property tax late filing penalties shall include a statement  
12 by the taxpayer setting forth the basis for relief from property tax late filing penalties and a state-  
13 ment under oath or affirmation that the basis for relief from property tax late filing penalties as  
14 stated in the application is true.

15 “(c) The county assessor may allow the application for relief from property tax late filing pen-  
16 alties if the assessor finds the reasons given by the taxpayer in the application are sufficient to  
17 excuse the failure to file the property tax returns at issue in the application. If the assessor allows  
18 the application, the assessor may deny or grant relief from property tax late filing penalties in whole  
19 or in part. The determination of the assessor whether to grant the application or deny the applica-  
20 tion in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any,  
21 in installments is final. The assessor shall notify the taxpayer of the decision.

22 “(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns  
23 or to pay property taxes owing from the current or delinquent tax years.”.

24 On page 5, delete lines 21 through 45 and delete page 6 and insert:

25 “(8)(a) Upon application of the taxpayer, the assessor may waive the liability for property tax  
26 late filing penalties under this subsection if the taxpayer:

27 “(A) Has never filed a personal property tax return in this state;

28 “(B) Has failed to file a property tax return for one or more consecutive years;

29 “(C) Has not previously received relief from property tax late filing penalties under this sub-  
30 section; and

31 “(D) Files an application for relief from property tax late filing penalties that satisfies the re-  
32 quirements of paragraph (b) of this subsection.

33 “(b) An application for relief from property tax late filing penalties shall include a statement  
34 by the taxpayer setting forth the basis for relief from property tax late filing penalties and a state-  
35 ment under oath or affirmation that the basis for relief from property tax late filing penalties as

1 stated in the application is true.

2       “(c) The county assessor may allow the application for relief from property tax late filing pen-  
3 alties if the assessor finds the reasons given by the taxpayer in the application are sufficient to  
4 excuse the failure to file the property tax returns at issue in the application. If the assessor allows  
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6 or in part. The determination of the assessor whether to grant the application or deny the applica-  
7 tion in whole or in part and whether to permit the taxpayer to pay the owing tax penalties, if any,  
8 in installments is final. The assessor shall notify the taxpayer of the decision.

9       “(d) Nothing in this subsection affects the obligation of the taxpayer to file property tax returns  
10 or to pay property taxes owing from the current or delinquent tax years.”.

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