



Finding Better Approaches to Compliance (Son of STEAL-IT)

Presented to:
Federation of Tax Administrators

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Or in Other Words....

What's "Hot"

&

What's "Not"!

What's "HOT"

**FTA's Compendium of Exemplary
Tax Administration Practices
(STEAL-IT)**

What's "Hot"

- Increasing revenue without tax increases
- Budget reductions

Missouri DOR's Package

- **Closing Loopholes**
 - Geoffrey
 - Refunds to Purchasers
 - Disallow Non-Missouri Source Income

Missouri DOR, cont.

- **Tax Administration**
 - Decouple from federal tax system
 - Extend accelerated depreciation sunset
 - Electronic filing mandate
 - Eliminate timely filing discount for withholding
 - Decouple from federal estate tax
 - Professional licensing and state employee tax clearances

Professional Licenses and State Employee Tax Clearances

- All licenses issued by the state, including attorneys
- Includes first issue and renewals
- All state employees, including elected officials
- DOR must accept payment plans

What We Have....So far

- House Bill 600
- TAFP but not signed by Governor Holden
- Emergency clause
- Only revenue bill from regular session

HB 600 – The Good, the Bad, & the Ugly!

- Tax Clearances – the Good
- General Revenue Check-off – the Good ?
- Refunds To Purchasers – Not Good or Bad
- Court Debt Offset – the Good

And Now...the Ugly!

- Tax Amnesty, the sequel
- Same as last year
- Abates penalties and interest
- No additional funding
- 25% failure to pay penalty after amnesty



Thank You!

Questions/Comments