

SECOND REGULAR SESSION

HOUSE BILL NO. 2545

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RUTH.

6465H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 115.306, RSMo, and to enact in lieu thereof one new section relating to proof of tax payment for certain elections.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 115.306, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 115.306, to read as follows:

115.306. 1. No person shall qualify as a candidate for elective public office in the state of Missouri who has been found guilty of or pled guilty to a felony or misdemeanor under the federal laws of the United States of America or to a felony under the laws of this state or an offense committed in another state that would be considered a felony in this state.

2. (1) Any person who files as a candidate for election to a public office shall be disqualified from participation in the election for which the candidate has filed if such person is delinquent in the payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a past or present corporate officer of any fee office that owes any taxes to the state.

(2) Each potential candidate for election to a public office shall file an affidavit with the department of revenue and include a copy of the affidavit with the declaration of candidacy required under section 115.349. Such affidavit shall be in substantially the following form:

AFFIRMATION OF TAX PAYMENTS AND BONDING REQUIREMENTS:

I hereby declare under penalties of perjury that I am not currently aware of any delinquency in the filing or payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or that I am a past or present corporate officer of any fee office that owes any taxes

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 to the state, other than those taxes which may be in dispute. I declare under penalties of perjury
19 that I am not aware of any information that would prohibit me from fulfilling any bonding
20 requirements for the office for which I am filing.

21

22 Candidate's Signature

23

24 Printed Name of Candidate

25 (3) Upon receipt of a complaint alleging a delinquency of the candidate in the filing or
26 payment of any state income taxes, personal property taxes, municipal taxes, real property taxes
27 on the place of residence, as stated on the declaration of candidacy, or if the person is a past or
28 present corporate officer of any fee office that owes any taxes to the state, the department of
29 revenue shall investigate such potential candidate to verify the claim contained in the complaint.
30 If the department of revenue finds a positive affirmation to be false, the department shall contact
31 the secretary of state, or the election official who accepted such candidate's declaration of
32 candidacy, and the potential candidate. The department shall notify the candidate of the
33 outstanding tax owed and give the candidate thirty days to remit any such outstanding taxes owed
34 which are not the subject of dispute between the department and the candidate. If the candidate
35 fails to remit such amounts in full within thirty days, the candidate shall be disqualified from
36 participating in the current election and barred from refiling for an entire election cycle even if
37 the individual pays all of the outstanding taxes that were the subject of the complaint.

38 **3. In addition to the requirements of subsections 1 and 2 of this section, the election**
39 **authority of any city, town, village, or township shall require proof that a candidate for**
40 **elective public office within the city, town, village, or township is not delinquent in the**
41 **payment of state income tax, personal property tax, or real property tax on the candidate's**
42 **place of residence. A candidate for such elective public office shall provide the election**
43 **authority thereof with documentation as follows:**

44 (1) A copy of a receipt or other document such as a statement of taxes due showing
45 the payment of state income taxes, or the fact that no taxes were owed, that is issued by the
46 Missouri department of revenue, or available from the department in any form, for the two
47 fiscal years immediately prior to the filing deadline for the requisite elective public office;
48 and

49 (2) A copy of county property tax receipts for both personal property and real
50 property taxes on the place of residence, or a document stating that property taxes were
51 not owed, for the two fiscal years immediately prior to the filing deadline for the requisite
52 elective public office.

53 **4. If a candidate cannot provide such proof to the election authority by the filing**
54 **deadline, then the candidate shall be disqualified from filing to run for such elective public**
55 **office.**

56 **5. Subsections 3 and 4 of this section impose additional requirements to file to run**
57 **for elective public office in cities, towns, villages, or townships, and the provisions of these**
58 **subsections shall not be construed to superceed or otherwise modify the requirements of**
59 **subsections 1 and 2 of this section.**

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