

Taxation Division
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Cornland SRD Bates County
2035 SW CR 1067
Butler, Mo 64730

August 25, 2025

Subject: House Bill 199

Dear Political Subdivision,

House Bill 199 was signed during the 2025 regular session. Effective August 28, 2025, under Section 105.145.12(1), RSMo political subdivisions are not subject to the failure to file an annual financial statement fine if they did not levy or collect sales or use tax in the fiscal year the financial statement was not timely filed.

The Department had previously notified you that your political subdivision had not filed the annual financial statement as required within 6 months of your fiscal year end with the Missouri State Auditor and were subject to the \$500 a day fine. Within 31 days of the date of that letter the Department began to impose a fine of \$500 a day.

The Department has determined Cornland SRD Bates County meets the above requirement and is no longer subject to the fine and all outstanding fines have been waived, effective August 28, 2025.

If you require information concerning the political subdivisions fines, please contact the Local Tax Unit at localgov@dor.mo.gov or 573-751-4876.

The fine being deemed void will not exempt the political subdivision from filing an annual financial statement. The financial statement is required to be filed each year and sent to the Missouri State Auditor's Office.

If you require additional information or assistance in completing the annual financial statement, please contact the Missouri State Auditor's Office by telephone at (573) 751-4213 or by email at localgovernment@auditor.mo.gov. The financial statement form can be found on the state auditor's website: <http://auditor.mo.gov/local/politicalsubfincpt>. Please review the state auditor's regulation, 15 CSR 40-3.030, for the filing requirements.

Sincerely,

Taxation Division