

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1295, Page 1, Section A, Line 3, by  
2 inserting after all of said section and line the following:

3  
4 "140.910. 1. In addition to any other remedy provided by law for the collection of  
5 delinquent taxes due the state of Missouri, if the director has filed a certificate of lien in the circuit  
6 court as provided by section 143.902, 144.380, or 144.690, the director or the director's designee  
7 may issue an order directing any person to withhold and pay over to the department assets belonging  
8 to, due, or to become due the taxpayer. The director or the director's designee shall not issue the  
9 administrative garnishment if the taxpayer has entered into a written agreement with the department  
10 for an alternative payment arrangement and the taxpayer is in compliance with the agreement.

11 2. An order entered under this section shall be served on the person either by regular mail or  
12 by certified mail, return receipt requested, or may be issued through electronic means if the person  
13 has provided prior written consent to such service, and shall be binding on the employer or other  
14 payer on receipt. The person in possession of assets belonging to, due, or to become due the  
15 taxpayer may deduct a sum not to exceed six dollars per month as reimbursement for costs, except  
16 that the total amount withheld shall not exceed the limitations contained in the federal Consumer  
17 Credit Protection Act, 15 U.S.C. Section 1673, as amended.

18 3. A copy of the order shall be mailed to the taxpayer at the taxpayer's last known address.  
19 The notice shall advise the taxpayer that the administrative garnishment has commenced and the  
20 procedures to contest such garnishment by requesting a hearing within thirty days from mailing or  
21 electronic issuance of the notice. At such a hearing the certified records of the department shall  
22 constitute prima facie evidence that the director's order is valid and enforceable. If a prima facie  
23 case is established, the obligor may only assert as a defense mistake as to the identity of the taxpayer,  
24 mistake as to payments made, or existence of an alternative payment agreement for which no default  
25 has occurred. The taxpayer shall have the burden of proof on such issues. The taxpayer may obtain  
26 relief from the garnishment by paying the amount owed.

27 4. An employer or other payer shall withhold from the earnings or other income of each  
28 taxpayer the amount specified in the order. The employer or other payer shall transmit the payments  
29 as directed in the order within ten business days of the date the earnings, money due, or other income  
30 was payable to the taxpayer. For purposes of this section, "business day" means a day that state  
31 offices are open for regular business. The employer or other payer shall, along with the amounts  
32 transmitted, provide the date the amount was withheld from the taxpayer.

33 5. An order issued under subsection 1 of this section shall be a continuing order and shall  
34 remain in effect and be binding upon any person to whom it is directed until a further order of the  
35 director. The director shall notify such person to whom such an order has been directed whenever  
36 the deficiency is paid in full.

37 6. If the order is served on a person other than an employer or other payer, it shall be a lien

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1 against any money belonging to the taxpayer that is in the possession of the person on the date of  
2 service. The person other than an employer or other payer shall pay over any assets within ten  
3 business days of the service date of the order. A financial institution ordered to surrender an account  
4 shall be entitled to collect its normally scheduled account activity surcharges to maintain the account  
5 during the period of time the account is garnished. For purposes of this section, the interest of the  
6 taxpayer in any joint financial accounts shall be presumed to be equal to all other joint owners.

7 7. An order issued under subsection 1 of this section shall have priority over any other legal  
8 process under state law against the same income or other asset, except that where the other legal  
9 process is an order issued under section 452.350, 454.505, or 454.507, the withholding for child  
10 support shall have priority.

11 8. No person who complies with an order entered under this section shall be liable to the  
12 taxpayer, or to any other person claiming rights derived from the taxpayer, for wrongful withholding.  
13 A person who fails or refuses to withhold or pay the amounts as ordered under this section shall be  
14 liable to the state in a sum equal to the value of the wages or property not surrendered, but not to  
15 exceed the amount of tax deficiency. The director is hereby authorized to bring an action in circuit  
16 court to determine the liability of a person for failure to withhold or pay the amounts as ordered. If a  
17 court finds that a violation has occurred, the court may fine the person in an amount not to exceed  
18 five hundred dollars. The court may also enter a judgment against the person or other legal entity for  
19 the amounts not surrendered, court costs, and reasonable attorney's fees.

20 9. The remedy provided by this section shall be available where the state or any of its  
21 political subdivisions is the employer or other payer of the taxpayer in the same manner and to the  
22 same extent as where the employer or other payer is a private party.

23 10. An employer shall not discharge, or refuse to hire or otherwise discipline, an employee  
24 as a result of an order to withhold and pay over money authorized by this section. If any such  
25 employee is discharged within thirty days of the date upon which an order to withhold and pay over  
26 money is to take effect, there shall arise a rebuttable presumption that such discharge was a result of  
27 such order. This presumption shall be overcome only by clear, cogent, and convincing evidence  
28 produced by the employer that the employee was not terminated because of the order to withhold and  
29 pay over certain money. The director or the director's designee is hereby authorized to bring an  
30 action in circuit court to determine whether the discharge constitutes a violation of this subsection. If  
31 the court finds that a violation has occurred, the court may enter an order against the employer  
32 requiring reinstatement of the employee and may fine the employer in an amount not to exceed five  
33 hundred dollars. Further, the court may also enter judgment against the employer for the back  
34 wages, costs, attorney's fees, and for the amount of taxes that should have been withheld and paid  
35 over during the period of time the employee was wrongfully discharged.

36 11. If a taxpayer whose earnings or other income are subject to an order issued under  
37 subsection 1 of this section terminates the taxpayer's employment, the employer shall, within ten  
38 days of the termination, notify the department of the termination, shall provide to the department the  
39 last known address of the taxpayer, if known to the employer, and shall provide to the department the  
40 name and address of the taxpayer's new employer, if known. The director or the director's designee  
41 may issue an order to the new employer as provided in subsection 1 of this section.

42 12. For purposes of this section, "assets" include, but are not limited to, currency, any  
43 financial account or other liquid asset, and any income or other periodic form of payment due to a  
44 taxpayer regardless of source, including, but not limited to, wages, salaries, commissions, bonuses,  
45 workers' compensation benefits, disability benefits, payments pursuant to a pension or a retirement  
46 program, and interest."; and

47  
48 Further amend said bill, Page 4, Section 143.151, Line 13, by inserting after all of said

1 section and line the following:  
2

3 "143.902. 1. In any case in which any assessment of tax, interest, additions to tax or penalty  
4 imposed under sections 143.005 to 143.998 has been made and has become final, the director of  
5 revenue may file for record in the recorder's office of any county in which the taxpayer owing such  
6 tax, interest, additions to tax or penalty resides, owns property or has a place of business, a certificate  
7 of lien specifying the amount of the tax, interest, additions to tax or penalty due and the name of the  
8 taxpayer liable for the same. Included in the notice of deficiency, the director shall notify the  
9 taxpayer of the department's intent to file prior to the filing of such certificate. Such notification  
10 shall contain a summary of the taxpayer's right to protest or contest such proposed deficiency. The  
11 director shall within twenty days after filing such certificate notify the taxpayer by first class mail  
12 postage prepaid.

13 (1) The lien shall arise on the date such assessment becomes final and shall be continuing  
14 and shall attach to real or personal property or interest in real or personal property owned by the  
15 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless  
16 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,  
17 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
18 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
19 treated as if filed on the date of filing of the original certificate of lien, and shall expire ten years  
20 after the refiled. A certificate of lien may not be refiled more than one time.

21 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by this  
22 chapter when due and the assessment for which has become final, the director may file for record in  
23 the office of the clerk of the circuit court of any county in which the taxpayer resides, or has a place  
24 of business, or owns property, the certificate of lien specifying the amount of the tax, interest,  
25 additions to tax and penalties due and the name of the liable taxpayer. The clerk of the circuit court  
26 shall file such certificate and enter it in the record of the circuit court for judgments and decrees  
27 under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not reside,  
28 have a place of business or own property in the state of Missouri, the director may file for record a  
29 certificate of delinquency in the office of the clerk of the circuit court of Cole County. From the time  
30 of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit court,  
31 the amount of the tax, interest, additions to tax and penalties specified therein shall have the full  
32 force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at the  
33 request of the director of revenue or his agent as is provided in the case of other judgments. No  
34 exemption shall be allowed from the levy of an execution issued for any delinquent tax, interest,  
35 additions to tax or penalties due under the provisions of sections 143.191 to 143.265. No bond shall  
36 be required of the director of revenue, his agent or of the sheriff before making the levy.

37 (3) The remedies in this subsection are cumulative and in addition to other collection  
38 methods given the director of revenue. No action taken shall be construed as an election on the part  
39 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any  
40 other remedy or action for which provision is made.

41 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
42 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
43 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
44 improvident as to such person (including that the affected person's name or other identification is  
45 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the  
46 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or  
47 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
48 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or

1 improvidently. If the certificate of lien was erroneously or improvidently filed the director shall  
2 forthwith make a determination in writing which shall become a public record in the same place the  
3 certificate of lien is noted under subsection 5 of this section that the same be expunged from the  
4 record and give written notice thereof, duly certified, by certified mail to the recorder of deeds and  
5 the clerk of the circuit court in the county where the same is recorded and upon receipt by the  
6 recorder of deeds and the clerk of the circuit court of the certification the recorder and clerk shall  
7 immediately cause such record to be expunged. The director shall take whatever steps are necessary  
8 to ensure the lien is expunged. The director shall pay a three-dollar fee charged by the recorder  
9 when an erroneously or improvidently filed lien is expunged.

10         2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
11 filing for record in the office of the county recorder a release thereof executed by the director of  
12 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the  
13 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
14 such certificate of lien to have been erroneously or improvidently imposed.

15         3. The director may release any part of the property subject to the lien by filing with the  
16 county recorder a copy of the original lien document and an affidavit containing a legal description  
17 of the property, and stating that the property is to be released from the lien. The county recorder  
18 shall note the partial release in the same manner as provided in section 443.090. The release of any  
19 specific property shall not affect in any manner other property subject to lien.

20         4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
21 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for  
22 record. Such amounts shall be paid to the county recorder from funds appropriated to the department  
23 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,  
24 showing the number of certificates and releases filed, to the department of revenue each calendar  
25 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer  
26 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

27         5. The director of revenue shall establish and maintain records for all certificates of lien filed  
28 under this section. The director shall also maintain records of all releases of lien filed under this  
29 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
30 the director under this section, to the extent such information is or may be on file with the recorder,  
31 shall be open to public inspection. Such records established and maintained by the director shall not  
32 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

33         6. If any action is taken by the director under the provisions of this chapter; including, but  
34 not limited to, section 143.791, to alter or abate any assessment upon which a judgment has been  
35 filed under the provisions of subsection 1 of this section, the director is authorized to file a  
36 modification or satisfaction of such judgment.

37         144.380. 1. In any case in which any assessment of tax, interest, additions to tax or penalty  
38 imposed under sections 144.010 to 144.510 has been made and has become final, the director of  
39 revenue may file for record in the recorder's office of any county in which the taxpayer owing such  
40 tax, interest, additions to tax or penalty resides, owns property or has a place of business a certificate  
41 of lien specifying the amount of the tax, additions to tax, interest or penalty due and the name of the  
42 person liable for the same. Included in the assessment, the director shall notify the taxpayer of the  
43 department's intent to file prior to the filing of such certificate. Such notification shall contain an  
44 explanation of the taxpayer's right to protest or contest such proposed assessment. The director shall  
45 within twenty days after filing such certificate notify the taxpayer by first class mail postage prepaid.

46         (1) The lien shall arise on the date such assessment becomes final and shall be continuing  
47 and shall attach to real or personal property or interest in real or personal property owned by the  
48 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless

1 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,  
2 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
3 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
4 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after  
5 the refiling. A certificate of lien may not be refiled more than one time.

6 (2) If any taxpayer fails to pay any tax, interest, additions to tax or penalties imposed by  
7 sections 144.010 to 144.525 when due and the assessment for which has become final, the director  
8 may file for record in the office of the clerk of the circuit court of any county in which the taxpayer  
9 resides, or has a place of business, or owns property, a certificate of lien specifying the amount of the  
10 tax, interest, additions to tax and penalties due and the name of the liable taxpayer. The clerk of the  
11 circuit court shall file such certificate and enter it in the record of the circuit court for judgments and  
12 decrees under the procedure prescribed for filing transcripts of judgments. If the taxpayer does not  
13 reside, have a place of business or own property in the state of Missouri, the director may file for  
14 record a certificate of delinquency in the office of the clerk of the circuit court of Cole County. From  
15 the time of the filing of the certificate of lien or certificate of delinquency with the clerk of the circuit  
16 court, the amount of the tax, interest, additions to tax and penalties specified therein shall have the  
17 full force and effect of a default judgment of the circuit court until satisfied. Execution shall issue at  
18 the request of the director of revenue or his agent as is provided in the case of other judgments. No  
19 exemption shall be allowed from the levy of an execution issued for such delinquent tax, interest,  
20 additions to tax or penalties and no bond shall be required of the director of revenue, his agent or of  
21 the sheriff before making the levy.

22 (3) The remedies in this subsection are cumulative and in addition to other collection  
23 methods given the director of revenue. No action taken shall be construed as an election on the part  
24 of the state or any of its officers to pursue any remedy or action hereunder to the exclusion of any  
25 other remedy or action for which provision is made.

26 (4) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
27 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
28 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
29 improvident as to such person (including that the affected person's name or other identification is  
30 similar to the taxpayer's) and a list of creditors with current addresses who are affected by the  
31 department's action. Upon receipt of the creditor list, reasons and verification of the erroneous or  
32 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
33 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or  
34 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,  
35 1987, the director shall forthwith make a determination in writing which shall become a public  
36 record in the same place the certificate of lien is noted under subsection 5 of this section that the  
37 same be expunged from the record and give written notice thereof, duly certified, by certified mail to  
38 the recorder of deeds and the clerk of the circuit court in the county where the same is recorded and  
39 upon receipt by the recorder of deeds and the clerk of the circuit court of the certification the  
40 recorder and clerk shall immediately cause such record to be expunged. The director shall take  
41 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee  
42 charged by the recorder when an erroneously or improvidently filed lien is expunged.

43 2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
44 filing for record in the office of the county recorder a release thereof executed by the director of  
45 revenue upon payment of the tax, interest, additions to tax and penalties or upon receipt by the  
46 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
47 such certificate of lien to have been erroneously or improvidently imposed.

48 3. The director may release any part of the property subject to the lien by filing with the

1 county recorder a copy of the original lien document and an affidavit containing a legal description  
2 of the property and stating that the property is to be released from the lien. The county recorder shall  
3 note the partial release in the same manner as provided in section 443.090. The release of any  
4 specific property shall not affect in any manner other property subject to lien.

5 4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
6 filing of each certificate of lien and a fee of one dollar and fifty cents for each release of lien filed for  
7 record. Such amounts shall be paid to the county recorder from funds appropriated to the department  
8 of revenue for that purpose. The county recorder shall be reimbursed by presenting a statement,  
9 showing the number of certificates and releases filed, to the department of revenue each calendar  
10 quarter. The department of revenue is authorized to collect an additional penalty from each taxpayer  
11 equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

12 5. The director of revenue shall establish and maintain records for all certificates of lien filed  
13 under this section. The director shall also maintain records of all releases of lien filed under this  
14 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
15 the director under this section, to the extent such information is or may be on file with the recorder,  
16 shall be open to public inspection. Such records established and maintained by the director shall not  
17 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

18 6. If any action is taken by the director under the provisions of this chapter; including, but  
19 not limited to, section 144.425, to alter or abate any assessment upon which a judgment has been  
20 filed under the provisions of subsection 1 of this section, the director is authorized to file a  
21 modification or satisfaction of such judgment.

22 144.690. 1. (1) In any case in which any assessment of tax, interest, additions to tax, or  
23 penalty imposed under sections 144.600 to 144.745 has been made and has become final, the director  
24 of revenue may file for record in the recorder's office of any county in which the taxpayer owing  
25 such tax, interest, additions to tax, or penalty resides, owns property, or has a place of business a  
26 certificate of lien specifying the amount of the tax, interest, additions to tax, or penalty due and the  
27 name of the person liable for the same. Included in the assessment, the director shall notify the  
28 taxpayer of the department's intent to file before the filing of such certificate. Such notification shall  
29 contain an explanation of the taxpayer's right to protest or contest such proposed assessment. The  
30 director shall, within twenty days after filing such certificate, notify the taxpayer by first class mail  
31 postage prepaid.

32 (2) The lien shall arise on the date such assessment becomes final and shall be continuing  
33 and shall attach to real or personal property or interest in real or personal property owned by the  
34 taxpayer or acquired in any manner by the taxpayer after the filing of the certificate of lien. Unless  
35 sooner released or discharged, the lien shall expire ten years after the certificate of lien was filed,  
36 unless within such ten-year period, the certificate of lien has been refiled by the director of revenue  
37 with the recorder. Unless sooner released or discharged, a timely refiled certificate of lien shall be  
38 treated as if filed on the date of filing of the original certificate of lien and shall expire ten years after  
39 the refiled. A certificate of lien shall not be refiled more than one time.

40 (3) If any taxpayer refuses or neglects to pay any tax, interest or penalty imposed by this law  
41 when due and the assessment of which has become final, the director may file for record in the office  
42 of the clerk of the circuit court in any county in which the taxpayer owing the tax, interest or penalty  
43 resides, or has a place of business or in which he has property, or all of them, a certificate specifying  
44 the amount of the tax, interest and penalties due and the name of the taxpayer liable. The clerk of the  
45 circuit court shall file the certificate of record and enter it in the record of the circuit court for  
46 judgments and decrees under the procedure prescribed for filing transcripts of judgments. From the  
47 time of the filing of the certificate, the amount of the tax, interest and penalties specified therein shall  
48 have the force and effect of a judgment of the circuit court until satisfied by the director of revenue

1 through [his] the director's duly authorized agents. Execution shall issue at the request of the  
2 director of revenue or [his] the director's agent as is provided in the case of other judgments. No  
3 exemption shall be allowed from the levy of an execution issued for the tax, interest and penalties  
4 and no indemnifying bond is required by the sheriff before making levy.

5 [2.] (4) The foregoing remedy is cumulative and in addition to the methods given the  
6 director of revenue for the collection of the Missouri sales tax which are here made available to  
7 [him] the director in the collections of the tax, interest, and penalties imposed by sections 144.600 to  
8 144.745. No action taken shall be construed as an election on the part of the state or any of its  
9 officers to pursue any remedy or action hereunder to the exclusion of any other remedy or action for  
10 which provision is made.

11 (5) If any certificate of lien has been erroneously or improvidently filed, the taxpayer or any  
12 other person affected by the lien may notify the director of revenue. The taxpayer or other affected  
13 person shall provide the director with the reasons the filing of the certificate of lien is erroneous or  
14 improvident as to such person, including that the affected person's name or other identification is  
15 similar to the taxpayer's, and a list of creditors with current addresses who are affected by the  
16 department's action. Upon receipt of the creditor list, reasons, and verification of the erroneous or  
17 improvident filing, the director shall release the lien as to the taxpayer or the affected person, as  
18 necessary, and notify all creditors, stating the certificate of lien was filed erroneously or  
19 improvidently. If the certificate of lien was erroneously or improvidently filed after August 13,  
20 1987, the director shall make a determination in writing which shall become a public record in the  
21 same place the certificate of lien is noted under subsection 5 of this section that the certificate of lien  
22 be expunged from the record and give written notice thereof, duly certified, by certified mail to the  
23 recorder of deeds and the clerk of the circuit clerk in the county where the certificate of lien is  
24 recorded. Upon receipt by the recorder of deeds and the clerk of the circuit court of the certification,  
25 the recorder and clerk shall immediately cause such record to be expunged. The director shall take  
26 whatever steps are necessary to ensure the lien is expunged. The director shall pay a three-dollar fee  
27 charged by the recorder when an erroneously or improvidently filed lien is expunged.

28 2. The lien imposed under subsection 1 of this section may be wholly or partly released by  
29 filing for record in the office of the county recorder a release thereof executed by the director of  
30 revenue upon payment of the tax, interest, additions to tax, and penalties or upon receipt by the  
31 director of revenue of security sufficient to secure payment thereof, or by final judgment holding  
32 such certificate of lien to have been erroneously or improvidently imposed.

33 3. The director may release any part of the property subject to the lien by filing with the  
34 county recorder a copy of the original lien document and an affidavit containing a legal description  
35 of the property and stating that the property is to be released from the lien. The county recorder shall  
36 note the partial release in the same manner as provided in section 443.090. The release of any  
37 specific property shall not affect in any manner other property subject to lien.

38 4. Each county recorder shall receive a fee of three dollars which shall be charged for the  
39 filing of each certificate of lien, and a fee of one dollar and fifty cents for each release of lien filed  
40 for record. Such amounts shall be paid to the county recorder from funds appropriated to the  
41 department of revenue for that purpose. The county recorder shall be reimbursed by presenting a  
42 statement, showing the number of certificates and releases filed, to the department of revenue each  
43 calendar quarter. The department of revenue is authorized to collect an additional penalty from each  
44 taxpayer equal to the cost of filing a certificate of lien or release of lien with respect to such taxpayer.

45 5. The director of revenue shall establish and maintain records for all certificates of lien filed  
46 under this section. The director shall also maintain records of all releases of lien filed under this  
47 section. The provisions of section 32.057 to the contrary notwithstanding, the records prepared by  
48 the director under this section, to the extent such information is or may be on file with the recorder,

1 shall be open to public inspection. Such records established and maintained by the director shall not  
2 be the official record and are not conclusive evidence of any liability of any taxpayer to this state.

3 6. If any action is taken by the director under the provisions of this chapter to alter or abate  
4 any assessment upon which a judgment has been filed under the provisions of subsection 1 of this  
5 section, the director is authorized to file a modification or satisfaction of such judgment."; and  
6

7 Further amend said title, enacting clause and intersectional references accordingly.

8 Further amend said bill by amending the title, enacting clause, and intersectional references  
9 accordingly.