

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1801, Page 3, Section 143.191, Line 47,
2 by inserting immediately after said line the following:

3
4 "143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to
5 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of
6 such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over
7 to the director of revenue or to a depository designated by the director of revenue the taxes so
8 required to be deducted and withheld.

9 2. Where the aggregate amount required to be deducted and withheld by any employer
10 exceeds fifty dollars for at least two of the preceding twelve months, the director, by regulation, may
11 require a monthly return. The due dates of the monthly return and the monthly payment or deposit
12 for the first two months of each quarter shall be by the fifteenth day of the succeeding month. The
13 due dates of the monthly return and the monthly payment or deposit for the last month of each
14 quarter shall be by the last day of the succeeding month. The director may increase the amount
15 required for making a monthly employer withholding payment and return to more than fifty dollars
16 or decrease such required amount, however, the decreased amount shall not be less than fifty dollars.

17 3. Where the aggregate amount required to be deducted and withheld by any employer is less
18 than [twenty] one hundred dollars in each of the four preceding quarters, and to the extent the
19 employer does not meet the requirements in subsection 1 or 2 of this section for filing a withholding
20 return on a quarterly or monthly basis, the employer shall file a withholding return for a calendar
21 year. The director, by regulation, may also allow other employers to file annual returns. The return
22 shall be filed and the taxes if any paid on or before January thirty-first of the succeeding year. The
23 director may increase the amount required for making an annual employer withholding payment and
24 return to more than [twenty] one hundred dollars or decrease such required amount, however, the
25 decreased amount shall not be less than [twenty] one hundred dollars.

26 4. If the director of revenue finds that the collection of taxes required to be deducted and
27 withheld by an employer may be jeopardized by delay, he may require the employer to pay over the
28 tax or make a return at any time. A lien outstanding with regard to any tax administered by the
29 director shall be a sufficient basis for this action."; and

30
31 Further amend said bill by amending the title, enacting clause, and intersectional references

Action Taken _____ Date _____

1 accordingly.