

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1295, Page 4, Section 143.151, Line 13,
2 by inserting after all of said section the following:

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

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

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

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

29
30 Further amend said bill by amending the title, enacting clause, and intersectional references
31 accordingly.

Action Taken _____ Date _____