

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 823,
2 Page 1, In the Title, Line 3, by deleting the words "sales tax" and inserting in lieu thereof the word
3 "taxation"; and

4
5 Further amend said bill and page, Section A, Line 3, by inserting after all of said section and line
6 the following:

7
8 "143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to
9 143.996 shall, for each calendar quarter, on or before the last day of the month following the close
10 of such calendar quarter, file a withholding return as prescribed by the director of revenue and pay
11 over to the director of revenue or to a depository designated by the director of revenue the taxes so
12 required to be deducted and withheld.

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

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

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

35 143.591. The director of revenue may prescribe regulations and instructions requiring
36 returns of information to be made and filed on or before February twenty-eighth of each year by any

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 person making payment or crediting in any calendar year the amounts of one thousand two hundred
2 dollars or more (one hundred dollars or more in the case of interest or dividends) to any person who
3 may be subject to the tax imposed under sections 143.011 to 143.996. Such returns may be required
4 of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers,
5 and all officers and employees of this state, or of any municipal corporation or political subdivision
6 of this state, having the control, receipt, custody, disposal or payment of dividends, interest, rents,
7 salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or
8 determinable gains, profits, or income, except interest coupons payable to bearer. A duplicate of the
9 statement as to tax withheld on wages, required to be furnished by an employer to an employee,
10 shall constitute the return of information required to be made under this section with respect to such
11 wages. Such return shall not be required unless the person is required to file a return or report
12 containing the same or similar information to the United States Internal Revenue Service.
13 Beginning January 1, 2018, such returns for tax withheld on wages paid in the previous tax year
14 submitted by an employer with at least two hundred fifty employees shall be submitted
15 electronically by January thirty-first. Such returns shall be submitted using the same file
16 specifications for filing forms electronically with the Social Security Administration. If an
17 employer is granted a waiver of the federal requirement to file electronically by the Internal
18 Revenue Service, the filing of a copy of the approved waiver with the director shall automatically
19 waive the requirement to file electronically with the director."; and
20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.