

SECOND REGULAR SESSION

# HOUSE BILL NO. 2156

99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BAHR.

5807H.021

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To amend chapter 285, RSMo, by adding thereto one new section relating to employment taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 285, RSMo, is amended by adding thereto one new section, to be  
2 known as section 285.517, to read as follows:

**285.517. Notwithstanding any provision of sections 285.500 to 285.515 or any other  
2 provision of law to the contrary, for any taxpayer undergoing an audit conducted by the  
3 department of labor and industrial relations regarding classification of an individual as an  
4 independent contractor or employee, if it has been determined by the Internal Revenue  
5 Service that the taxpayer is entitled to relief from the imposition of federal employment  
6 taxes under Section 530 of the Revenue Act of 1978, as amended, for an individual, with  
7 the result that the taxpayer can continue to classify the individual as an independent  
8 contractor for purposes of federal employment taxes; has otherwise been exempted from  
9 the Federal Unemployment Tax Act; or has previously been allowed such treatment by any  
10 Missouri governmental agency, the department of labor and industrial relations and the  
11 department of revenue shall waive any penalties, fees, or fines for the period of time  
12 covered under Section 530 of the Revenue Act of 1978, as amended. Nothing in this section  
13 shall be construed to change in any way the status, liabilities, or rights of the individual  
14 whose status is at issue.**

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.