

SECOND REGULAR SESSION

HOUSE BILL NO. 1582

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KELLEY.

4952H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.221, RSMo, and to enact in lieu thereof one new section relating to withholding tax returns.

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

Section A. Section 143.221, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.221, to read as follows:

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

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

3. Where the aggregate amount required to be deducted and withheld by any employer is less than [twenty] **one hundred** dollars in each of the four preceding quarters, **and to the extent the employer does not meet the requirements in subsection 1 or 2 of this section for**

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.

18 **filing a withholding return on a quarterly or monthly basis**, the employer shall file a
19 withholding return for a calendar year. The director, by regulation, may also allow other
20 employers to file annual returns. The return shall be filed and the taxes if any paid on or before
21 January thirty-first of the succeeding year. The director may increase the amount required for
22 making an annual employer withholding payment and return to more than [twenty] **one hundred**
23 dollars or decrease such required amount, however, the decreased amount shall not be less than
24 [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
27 the tax or make a return at any time. A lien outstanding with regard to any tax administered by
28 the director shall be a sufficient basis for this action.

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