

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 1582

98TH GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, April 14, 2016, with recommendation that the Senate Committee Substitute do pass.

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ADRIANE D. CROUSE, Secretary.

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## AN ACT

To repeal sections 143.221 and 143.591, RSMo, and to enact in lieu thereof two new sections relating to withholding tax returns.

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

Section A. Sections 143.221 and 143.591, RSMo, are repealed and two new  
2 sections enacted in lieu thereof, to be known as sections 143.221 and 143.591, to  
3 read as follows:

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

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

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

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

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

          143.591. The director of revenue may prescribe regulations and  
2 instructions requiring returns of information to be made and filed on or before  
3 February twenty-eighth of each year by any person making payment or crediting  
4 in any calendar year the amounts of one thousand two hundred dollars or more  
5 (one hundred dollars or more in the case of interest or dividends) to any person  
6 who may be subject to the tax imposed under sections 143.011 to 143.996. Such  
7 returns may be required of any person, including lessees or mortgagors of real or  
8 personal property, fiduciaries, employers, and all officers and employees of this  
9 state, or of any municipal corporation or political subdivision of this state, having  
10 the control, receipt, custody, disposal or payment of dividends, interest, rents,  
11 salaries, wages, premiums, annuities, compensations, remunerations, emoluments  
12 or other fixed or determinable gains, profits, or income, except interest coupons  
13 payable to bearer. A duplicate of the statement as to tax withheld on wages,  
14 required to be furnished by an employer to an employee, shall constitute the  
15 return of information required to be made under this section with respect to such  
16 wages. Such return shall not be required unless the person is required to file a  
17 return or report containing the same or similar information to the United States  
18 Internal Revenue Service. **Beginning January 1, 2018, such returns for tax**  
19 **withheld on wages paid in the previous tax year submitted by an**

20 employer with at least two hundred fifty employees shall be submitted  
21 electronically by January thirty-first. Such returns shall be submitted  
22 using the same file specifications for filing forms electronically with  
23 the Social Security Administration. If an employer is granted a waiver  
24 of the federal requirement to file electronically by the Internal  
25 Revenue Service, the filing of a copy of the approved waiver with the  
26 director shall automatically waive the requirement to file electronically  
27 with the director.

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