

SECOND REGULAR SESSION

# HOUSE BILL NO. 2410

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time March 12, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5492L.01I

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### AN ACT

To repeal sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, and to enact in lieu thereof five new sections relating to electronic filing of returns for income, motor fuel, sales, and withholding taxes, with penalty provisions.

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

Section A. Sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, are  
2 repealed and five new sections enacted in lieu thereof, to be known as sections 142.900, 143.221,  
3 143.511, 143.551, and 144.080, to read as follows:

142.900. The director of the department of revenue may prescribe forms upon which  
2 reports are made to the director and all other forms and information the director deems necessary  
3 to enforce the provisions of this chapter, and may require periodic submission of information  
4 from any person dealing in, transporting or storing motor fuel. **The director may require that**  
5 **the forms and information necessary to enforce the provisions of this chapter be submitted**  
6 **electronically in an approved format after notifying affected entities in writing at least six**  
7 **months before the effective date.**

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

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.

7 **require returns and payments be submitted in electronic format, provided employers are**  
8 **notified a minimum of six months before the effective date of such requirements. An**  
9 **employer required to submit returns and payments in an electronic format may appeal for**  
10 **an exemption from this requirement to the director of revenue.**

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

20         3. Where the aggregate amount required to be deducted and withheld by any employer  
21 is less than twenty dollars in each of the four preceding quarters, the employer shall file a  
22 withholding return for a calendar year. The director, by regulation, may also allow other  
23 employers to file annual returns. The return shall be filed and the taxes if any paid on or before  
24 January thirty-first of the succeeding year. The director may increase the amount required for  
25 making an annual employer withholding payment and return to more than twenty dollars or  
26 decrease such required amount, however, the decreased amount shall not be less than twenty  
27 dollars.

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

143.511. **1.** Income tax returns required by sections 143.011 to 143.996 shall be filed  
2 on or before the fifteenth day of the fourth month following the close of the taxpayer's taxable  
3 year except where the taxpayer is an exempt organization. Exempt organizations shall have the  
4 same due date as set by the Internal Revenue Code of 1986, as amended. A person required to  
5 make and file a return under sections 143.011 to 143.996 shall, without assessment, notice, or  
6 demand, pay any tax due thereon to the director of revenue on or before the date fixed for filing  
7 such return (determined without regard to any extension of time for filing the return). The  
8 director of revenue shall prescribe by regulation the place for filing any return, declaration,  
9 statement, or other document required pursuant to this chapter and for the payment of any tax.

10         **2. From January 1, 2008, to January 1, 2009, any person acting as a practitioner**  
11 **or preparer and who completed and filed more than two hundred individual income tax**

12 returns in the previous calendar year shall transmit such returns electronically or  
13 containing a two-dimensional bar code in a format approved by the director.

14 **3. From January 1, 2009, to January 1, 2010, any person acting as a practitioner**  
15 **or preparer and who completed and filed more than one hundred individual income tax**  
16 **returns in the previous calendar year shall transmit such returns electronically or**  
17 **containing a two-dimensional bar code in a format approved by the director.**

18 **4. On or after January 1, 2010, any person acting as a practitioner or preparer and**  
19 **who completed and filed more than fifty individual income tax returns in the previous**  
20 **calendar year shall transmit such returns electronically or containing a two-dimensional**  
21 **bar code in a format approved by the director.**

143.551. 1. The director of revenue may grant a reasonable extension of time for  
2 payment of tax or estimated tax or any installment thereof, or for filing any return, declaration,  
3 statement, or other document required in sections 143.011 to 143.996 on such terms and  
4 conditions as he may require. Except for a taxpayer who is outside the United States, no such  
5 extension for filing any return, declaration, statement, or document, shall exceed six months.

6 2. If a taxpayer has been granted an extension of time for filing his or its federal income  
7 tax return, the filing of a copy of the extension or the form relating to an automatic extension  
8 with the director of revenue shall automatically extend the due date of the income tax return  
9 required by sections 143.011 to 143.996. **If a taxpayer has been granted an extension of time**  
10 **for filing his or her federal tax return electronically, the Missouri individual income tax**  
11 **return shall have the same due date, as long as such return is also filed electronically or**  
12 **containing a two-dimensional bar code.**

13 3. If a taxpayer has been granted an extension of time for paying his or its federal income  
14 tax, the filing of a copy of the extension with the director of revenue shall automatically extend  
15 the time for the payment of the tax required by sections 143.011 to 143.996.

16 4. If the time for filing a return is extended under subsection 2, but the time for payment  
17 is not extended under subsection 3, the taxpayer shall pay, on or before the date prescribed for  
18 the filing of the return (determined without regard to any extensions of time for such filing), the  
19 amount properly estimated as his or its tax for the taxable year.

144.080. 1. Every person receiving any payment or consideration upon the sale of  
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010  
3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at  
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only  
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible  
6 under the provisions of section 144.285, but shall, on or before the last day of the month  
7 following each calendar quarterly period of three months, file a return with the director of

8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for  
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied  
10 in section 144.020, except as provided in subsections 2 and 3 of this section. The director of  
11 revenue may promulgate rules or regulations changing the filing and payment requirements of  
12 sellers, but shall not require any seller to file and pay more frequently than required in this  
13 section. **Where the aggregate amount required to be collected exceeds four thousand**  
14 **dollars per month, the director may require returns and payments be submitted in**  
15 **electronic format, provided sellers are notified a minimum of six months before the**  
16 **effective date of such requirements. A person required to submit returns and payments**  
17 **in an electronic format may appeal for an exemption from this requirement to the director**  
18 **of revenue.**

19         2. Where the aggregate amount levied and imposed upon a seller by section 144.020 is  
20 in excess of two hundred and fifty dollars for either the first or second month of a calendar  
21 quarter, the seller shall file a return and pay such aggregate amount for such months to the  
22 director of revenue by the twentieth day of the succeeding month.

23         3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is  
24 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit  
25 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or  
26 before January thirty-first of the succeeding year.

27         4. The seller of any property or person rendering any service, subject to the tax imposed  
28 by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the  
29 recipient of the service to the extent possible under the provisions of section 144.285, but the  
30 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation  
31 to pay to the state the tax imposed by section 144.020; except that the collection of the tax  
32 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided  
33 in sections 144.070 and 144.440.

34         5. It shall be unlawful for any person to advertise or hold out or state to the public or to  
35 any customer directly or indirectly that the tax or any part thereof imposed by sections 144.010  
36 to 144.525, and required to be collected by the person, will be assumed or absorbed by the  
37 person, or that it will not be separately stated and added to the selling price of the property sold  
38 or service rendered, or if added, that it or any part thereof will be refunded. Any person violating  
39 any of the provisions of this section shall be guilty of a misdemeanor.

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