

HB 2410 -- Electronic Filing of State Tax Returns

Sponsor: Sutherland

This bill allows the Director of the Department of Revenue to require that motor fuel tax returns be submitted electronically in an approved format after notifying the affected entities in writing at least six months before the effective date. The department director may require employer withholding tax returns and payments exceeding \$4,000 per month to be submitted electronically if employers are notified at least six months before the effective date of the requirement. Sales tax returns and payments of at least \$4,000 monthly may be required to be submitted electronically if the sellers are notified at least six months before the effective date of the requirement. Any person required to submit employer withholding or sales tax returns and payments electronically may appeal for an exemption from the requirements.

From January 1, 2008, to January 1, 2009, any tax preparer who completed and filed more than 200 individual income tax returns in the previous calendar year is required to transmit Missouri individual income tax returns either electronically or containing a two-dimensional bar code in a format approved by the department director. From January 1, 2009, to January 1, 2010, any tax preparer who completed and filed more than 100 individual income tax returns in the previous calendar year is required to transmit Missouri individual income tax returns electronically or containing the approved two-dimensional bar code. Beginning January 1, 2010, any tax preparer who completed and filed more than 50 individual income tax returns in the previous calendar year must transmit Missouri individual income tax returns electronically or containing the approved two-dimensional bar code.

If a taxpayer receives an extension of time for filing his or her federal income tax return electronically, the Missouri individual income tax return will have the same due date, as long as the return is also filed electronically or containing a two-dimensional bar code.