

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 2290, Page 2, Section 288.133, Line 21, by inserting after all of said
2 section and line the following:

3
4 "288.379. 1. Beginning January 1, 1997, an individual filing a new or renewed
5 unemployment compensation claim shall, at the time of filing such claim, be advised that:

6 (1) Unemployment compensation is subject to federal, state and local income tax;

7 (2) Requirements exist pertaining to estimated tax payments;

8 (3) The individual may elect to have federal income tax deducted and withheld from the
9 individual's payment of unemployment compensation at the amount specified in the federal Internal
10 Revenue Code; ~~and~~

11 (4) The individual may elect to have state income tax deducted and withheld from the
12 individual's payment of unemployment compensation at the amount determined by the division; and

13 (5) The individual shall be permitted to change a previously elected withholding status.

14 2. Amounts deducted and withheld from unemployment compensation shall remain in the
15 unemployment compensation trust fund until transferred to the federal, state or local taxing
16 authority as a payment of income tax.

17 3. The division shall follow all procedures specified by the United States Department of
18 Labor, department of revenue, and the federal Internal Revenue Service pertaining to the deducting
19 and withholding of income tax.

20 4. Amounts shall be deducted and withheld under this section only after amounts are
21 deducted and withheld for any overpayments of unemployment compensation, child support
22 obligations, food stamp overissuances or any other amounts required to be deducted and withheld
23 under this chapter."; and
24

25 Further amend said bill and page, Section B, by deleting the word "Section" and inserting in lieu
26 thereof the words "sections 288.132 and 288.133 of section"; and
27

28 Further amend said bill by amending the title, enacting clause, and intersectional references
29 accordingly.

Action Taken _____ Date _____