

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 336,
2 Page 1, In the Title, 3, by deleting all of said line and inserting in lieu thereof the word "taxation."
3 and

4
5 Further amend said bill, Page 3, Section 143.191, Line 60, by inserting after all of said section and
6 line the following:

7
8 "143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to
9 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of
10 such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over
11 to the director of revenue or to a depository designated by the director of revenue the taxes so
12 required to be deducted and withheld.

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

21 3. Where the aggregate amount required to be deducted and withheld by any employer is less
22 than [twenty] one hundred dollars in each of the four preceding quarters, and to the extent the
23 employer does not meet the requirements in subsection 1 or 2 of this section for filing a withholding
24 return on a quarterly or monthly basis, the employer shall file a withholding return for a calendar
25 year. The director, by regulation, may also allow other employers to file annual returns. The return
26 shall be filed and the taxes if any paid on or before January thirty-first of the succeeding year. The
27 director may increase the amount required for making an annual employer withholding payment and
28 return to more than [twenty] one hundred dollars or decrease such required amount, however, the
29 decreased amount shall not be less than [twenty] one hundred dollars.

30 4. If the director of revenue finds that the collection of taxes required to be deducted and
31 withheld by an employer may be jeopardized by delay, he may require the employer to pay over the

Action Taken _____ Date _____

Action Taken _____ Date _____

1 tax or make a return at any time. A lien outstanding with regard to any tax administered by the
2 director shall be a sufficient basis for this action."; and
3
4 Further amend said bill by amending the title, enacting clause, and intersectional references
5 accordingly.