

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 1756, Page 1, Section A, Line 2, by  
2 inserting immediately after said line the following:

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

24  
25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_