

HB 1582 -- WITHHOLDING TAX FILING REQUIREMENTS (Kelley)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

Currently, an employer is allowed to file an annual withholding tax return instead of four quarterly returns when the aggregate amount withheld is less than \$20 in each of the four preceding quarters. The bill changes the amount to less than \$100 in each of the four preceding quarters if the employer is not otherwise required to file a withholding return on a quarterly or monthly basis.

This bill is the same as HB 502 (2015).