

HCS HB 1756 -- EMPLOYEE RECLASSIFICATION ACT (Bahr)

COMMITTEE OF ORIGIN: Standing Committee on Employment Security

This bill specifies that for a taxpayer undergoing an audit by the Department of Labor and Industrial Relations regarding classification of an individual as an independent contractor or employee, if the taxpayer has been granted relief from the imposition of federal employment taxes under Section 530 of the federal Revenue Act of 1978, as amended, for an individual, with the result that the taxpayer can continue to classify the individual as an independent contractor for purposes of federal employment taxes, the department must allow the taxpayer to classify the individual as an independent contractor for purposes of Missouri employment taxes. These provisions terminate the employer's liability for the Missouri employment taxes but must have no effect on the worker whose status is at issue.

This bill is similar to HB 461 (2015).