

FIRST REGULAR SESSION

# SENATE BILL NO. 294

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Read 1st time January 16, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

1332S.011

## AN ACT

To repeal sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, and to enact in lieu thereof five new sections relating to electronic filing of returns for income, motor fuel, sales, and withholding taxes, with penalty provisions.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 142.900, 143.221, 143.511, 143.551, and 144.080, to read as follows:

142.900. The director of the department of revenue may prescribe forms upon which reports are made to the director and all other forms and information the director deems necessary to enforce the provisions of this chapter, and may require periodic submission of information from any person dealing in, transporting or storing motor fuel. **The director may require that the forms and information necessary to enforce the provisions of this chapter be submitted electronically in an approved format after notifying affected entities in writing at least six months prior to the effective date.**

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of revenue or to a depository designated by the director of revenue the taxes so required to be deducted and withheld. **Where the aggregate amount required to be deducted and withheld exceeds four thousand dollars per month, the director may require returns and payments be submitted in electronic format, provided employers are notified a minimum of six months prior to the effective date of such requirements.**

11 **An employer required to submit returns and payments in an electronic**  
12 **format may appeal for an exemption from this requirement to the**  
13 **director of revenue.**

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

25           3. Where the aggregate amount required to be deducted and withheld by  
26 any employer is less than twenty dollars in each of the four preceding quarters,  
27 the employer shall file a withholding return for a calendar year. The director, by  
28 regulation, may also allow other employers to file annual returns. The return  
29 shall be filed and the taxes if any paid on or before January thirty-first of the  
30 succeeding year. The director may increase the amount required for making an  
31 annual employer withholding payment and return to more than twenty dollars  
32 or decrease such required amount, however, the decreased amount shall not be  
33 less than twenty dollars.

34           4. If the director of revenue finds that the collection of taxes required to  
35 be deducted and withheld by an employer may be jeopardized by delay, he may  
36 require the employer to pay over the tax or make a return at any time. A lien  
37 outstanding with regard to any tax administered by the director shall be a  
38 sufficient basis for this action.

143.511. 1. Income tax returns required by sections 143.011 to 143.996  
2 shall be filed on or before the fifteenth day of the fourth month following the close  
3 of the taxpayer's taxable year except where the taxpayer is an exempt  
4 organization. Exempt organizations shall have the same due date as set by the  
5 Internal Revenue Code of 1986, as amended. A person required to make and file  
6 a return under sections 143.011 to 143.996 shall, without assessment, notice, or  
7 demand, pay any tax due thereon to the director of revenue on or before the date  
8 fixed for filing such return (determined without regard to any extension of time

9 for filing the return). The director of revenue shall prescribe by regulation the  
10 place for filing any return, declaration, statement, or other document required  
11 pursuant to this chapter and for the payment of any tax.

12 **2. From January 1, 2007, to January 1, 2008, any person acting**  
13 **as a practitioner or preparer and who completed and filed more than**  
14 **two hundred individual income tax returns in the previous calendar**  
15 **year is required to transmit such returns electronically or containing**  
16 **a two-dimensional bar code in a format approved by the director.**

17 **3. From January 1, 2008, to January 1, 2009, any person acting**  
18 **as a practitioner or preparer and who completed and filed more than**  
19 **one hundred individual income tax returns in the previous calendar**  
20 **year is required to transmit such returns electronically or containing**  
21 **a two-dimensional bar code in a format approved by the director.**

22 **4. On or after January 1, 2009, any person acting as a**  
23 **practitioner or preparer and who completed and filed more than fifty**  
24 **individual income tax returns in the previous calendar year is required**  
25 **to transmit such returns electronically or containing a two-dimensional**  
26 **bar code in a format approved by the director.**

143.551. 1. The director of revenue may grant a reasonable extension of  
2 time for payment of tax or estimated tax or any installment thereof, or for filing  
3 any return, declaration, statement, or other document required in sections  
4 143.011 to 143.996 on such terms and conditions as he may require. Except for  
5 a taxpayer who is outside the United States, no such extension for filing any  
6 return, declaration, statement, or document, shall exceed six months.

7 2. If a taxpayer has been granted an extension of time for filing his or its  
8 federal income tax return, the filing of a copy of the extension or the form relating  
9 to an automatic extension with the director of revenue shall automatically extend  
10 the due date of the income tax return required by sections 143.011 to 143.996. **If**  
11 **a taxpayer has been granted an extension of time for filing his or her**  
12 **federal tax return electronically, the Missouri individual income tax**  
13 **return shall have the same due date, as long as such return is also filed**  
14 **electronically or containing a two-dimensional bar code.**

15 3. If a taxpayer has been granted an extension of time for paying his or  
16 its federal income tax, the filing of a copy of the extension with the director of  
17 revenue shall automatically extend the time for the payment of the tax required  
18 by sections 143.011 to 143.996.

19           4. If the time for filing a return is extended under subsection 2, but the  
20 time for payment is not extended under subsection 3, the taxpayer shall pay, on  
21 or before the date prescribed for the filing of the return (determined without  
22 regard to any extensions of time for such filing), the amount properly estimated  
23 as his or its tax for the taxable year.

144.080. 1. Every person receiving any payment or consideration upon  
2 the sale of property or rendering of service, subject to the tax imposed by the  
3 provisions of sections 144.010 to 144.525, is exercising the taxable privilege of  
4 selling the property or rendering the service at retail and is subject to the tax  
5 levied in section 144.020. The person shall be responsible not only for the  
6 collection of the amount of the tax imposed on the sale or service to the extent  
7 possible under the provisions of section 144.285, but shall, on or before the last  
8 day of the month following each calendar quarterly period of three months, file  
9 a return with the director of revenue showing the person's gross receipts and the  
10 amount of tax levied in section 144.020 for the preceding quarter, and shall remit  
11 to the director of revenue, with the return, the taxes levied in section 144.020,  
12 except as provided in subsections 2 and 3 of this section. The director of revenue  
13 may promulgate rules or regulations changing the filing and payment  
14 requirements of sellers, but shall not require any seller to file and pay more  
15 frequently than required in this section. **Where the aggregate amount**  
16 **required to be collected exceeds four thousand dollars per month, the**  
17 **director may require returns and payments be submitted in electronic**  
18 **format, provided sellers are notified a minimum of six months prior to**  
19 **the effective date of such requirements. A person required to submit**  
20 **returns and payments in an electronic format may appeal for an**  
21 **exemption from this requirement to the director of revenue.**

22           2. Where the aggregate amount levied and imposed upon a seller by  
23 section 144.020 is in excess of two hundred and fifty dollars for either the first or  
24 second month of a calendar quarter, the seller shall file a return and pay such  
25 aggregate amount for such months to the director of revenue by the twentieth day  
26 of the succeeding month.

27           3. Where the aggregate amount levied and imposed upon a seller by  
28 section 144.020 is less than forty-five dollars in a calendar quarter, the director  
29 of revenue shall by regulation permit the seller to file a return for a calendar  
30 year. The return shall be filed and the taxes paid on or before January  
31 thirty-first of the succeeding year.

32           4. The seller of any property or person rendering any service, subject to  
33 the tax imposed by sections 144.010 to 144.525, shall collect the tax from the  
34 purchaser of such property or the recipient of the service to the extent possible  
35 under the provisions of section 144.285, but the seller's inability to collect any  
36 part or all of the tax does not relieve the seller of the obligation to pay to the  
37 state the tax imposed by section 144.020; except that the collection of the tax  
38 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be  
39 made as provided in sections 144.070 and 144.440.

40           5. It shall be unlawful for any person to advertise or hold out or state to  
41 the public or to any customer directly or indirectly that the tax or any part  
42 thereof imposed by sections 144.010 to 144.525, and required to be collected by  
43 the person, will be assumed or absorbed by the person, or that it will not be  
44 separately stated and added to the selling price of the property sold or service  
45 rendered, or if added, that it or any part thereof will be refunded. Any person  
46 violating any of the provisions of this section shall be guilty of a misdemeanor.

✓  
Bill

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