

SECOND REGULAR SESSION

SENATE BILL NO. 950

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASSON.

Read 1st time January 21, 2016, and ordered printed.

ADRIANE D. CROUSE, Secretary.

6046S.01I

AN ACT

To repeal section 143.591, RSMo, and to enact in lieu thereof one new section relating to tax returns of information.

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

Section A. Section 143.591, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.591, to read as follows:

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

21 electronically by January thirty-first. Such returns shall be submitted
22 in a format approved by the director. If an employer is granted a
23 waiver of the federal requirement to file electronically by the Internal
24 Revenue Service, the filing of a copy of the approved waiver with the
25 director shall automatically waive the requirement to file electronically
26 with the director.

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