

# SENATE BILL NO. 1429

## 103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BERNSKOETTER.

6181S.011

KRISTINA MARTIN, Secretary

### AN ACT

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

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Section A. Section 143.591, RSMo, is repealed and one new  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

143.591. The director of revenue may prescribe  
2 regulations and instructions requiring returns of  
3 information to be made and filed on or before February  
4 twenty-eighth of each year by any person making payment or  
5 crediting in any calendar year the amounts of one thousand  
6 two hundred dollars or more (one hundred dollars or more in  
7 the case of interest or dividends) to any person who may be  
8 subject to the tax imposed under sections 143.011 to  
9 143.996. Such returns may be required of any person,  
10 including lessees or mortgagors of real or personal  
11 property, fiduciaries, employers, and all officers and  
12 employees of this state, or of any municipal corporation or  
13 political subdivision of this state, having the control,  
14 receipt, custody, disposal or payment of dividends,  
15 interest, rents, salaries, wages, premiums, annuities,  
16 compensations, remunerations, emoluments or other fixed or  
17 determinable gains, profits, or income, except interest

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

18 coupons payable to bearer. A duplicate of the statement as  
19 to tax withheld on wages, required to be furnished by an  
20 employer to an employee, shall constitute the return of  
21 information required to be made under this section with  
22 respect to such wages. Such return shall not be required  
23 unless the person is required to file a return or report  
24 containing the same or similar information to the United  
25 States Internal Revenue Service. Beginning January 1,  
26 **[2018] 2026**, such returns for tax withheld on wages paid in  
27 the previous tax year submitted by an employer with **[at**  
28 **least two hundred fifty employees] an amount of employees**  
29 **that meets or exceeds the threshold as prescribed in 26**  
30 **C.F.R. 301.6011-2** shall be submitted electronically by  
31 January thirty-first. Such returns shall be submitted using  
32 the same file specifications for filing forms electronically  
33 with the Social Security Administration. If an employer is  
34 granted a waiver of the federal requirement to file  
35 electronically by the Internal Revenue Service, the filing  
36 of a copy of the approved waiver with the director shall  
37 automatically waive the requirement to file electronically  
38 with the director.

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