

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 2108

98TH GENERAL ASSEMBLY

5550H.03P

D. ADAM CRUMBLISS, Chief Clerk

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Section A. Section 143.591, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.591, to read as follows: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 instructions requiring returns of information to be made and filed on or before February twenty-eighth of each year by any person making payment or crediting in any calendar year the amounts of one thousand two hundred dollars or more (one hundred dollars or more in the case of interest or dividends) to any person who may be subject to the tax imposed under sections 143.011 to 143.996. Such returns may be required of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this state, or of any municipal corporation or political subdivision of this state, having the control, receipt, custody, disposal or payment of dividends, interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable gains, profits, or income, except interest coupons payable to bearer. A duplicate of the statement as to tax withheld on wages, required to be furnished by an employer to an employee, shall constitute the return of information required to be made under this section with respect to such wages. Such return shall not be required unless the person is required to file a return or report containing the same or similar information to the United States Internal Revenue Service. **Beginning January 1, 2018, such returns for tax withheld on wages paid in the previous tax year submitted by an employer with at least two hundred fifty employees shall be submitted electronically by January**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **thirty-first. Such returns shall be submitted using the same file specifications for filing**
19 **forms electronically with the Social Security Administration. If an employer is granted a**
20 **waiver of the federal requirement to file electronically by the Internal Revenue Service, the**
21 **filing of a copy of the approved waiver with the director shall automatically waive the**
22 **requirement to file electronically with the director.**

✓