

SECOND REGULAR SESSION

HOUSE BILL NO. 1773

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time February 15, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4879L.02I

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 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
2 repealed and five new sections enacted in lieu thereof, to be known as sections 142.900, 143.221,
3 143.511, 143.551, and 144.080, to read as follows:

142.900. The director of the department of revenue may prescribe forms upon which
2 reports are made to the director and all other forms and information the director deems necessary
3 to enforce the provisions of this chapter, and may require periodic submission of information
4 from any person dealing in, transporting or storing motor fuel. **The director may require that**
5 **the forms and information necessary to enforce this chapter be submitted electronically in**
6 **an approved format. The director shall notify any affected entities in writing of such**
7 **requirement of electronic submission at least six months before the requirement takes**
8 **effect.**

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011
2 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the
3 close of such calendar quarter, file a withholding return as prescribed by the director of revenue
4 and pay over to the director of revenue or to a depository designated by the director of revenue
5 the taxes so required to be deducted and withheld. **The director may require that the returns**
6 **and payments be submitted electronically in an approved format. The director shall notify**

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.

7 **employers in writing of such requirement of electronic submission at least six months**
8 **before the requirement takes effect.**

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

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

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

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

10 **2. On or after January 1, 2006, any person acting as a practitioner or preparer and**
11 **who has completed and filed more than two hundred Missouri individual income tax**
12 **returns in the previous calendar year shall transmit such returns electronically in a format**
13 **approved by the director.**

14 **3. On or after January 1, 2007, any person acting as a practitioner or preparer and**
15 **who has completed and filed more than one hundred Missouri individual income tax**
16 **returns in the previous calendar year shall transmit such returns electronically in a format**
17 **approved by the director.**

18 **4. On or after January 1, 2008, any person acting as a practitioner or preparer and**
19 **who has completed and filed more than fifty Missouri individual income tax returns in the**
20 **previous calendar year shall transmit such returns electronically in a format approved by**
21 **the director.**

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

6 2. If a taxpayer has been granted an extension of time for filing his or its federal income
7 tax return, the filing of a copy of the extension or the form relating to an automatic extension
8 with the director of revenue shall automatically extend the due date of the income tax return
9 required by sections 143.011 to 143.996. **If a taxpayer has been granted an extension of time**
10 **for filing the taxpayer's federal tax return electronically, the taxpayer's Missouri**
11 **individual income tax return shall have the same due date if such return is also filed**
12 **electronically.**

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

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

 144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010
3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible
6 under the provisions of section 144.285, but shall, on or before the last day of the month
7 following each calendar quarterly period of three months, file a return with the director of
8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied

10 in section 144.020, except as provided in subsections 2 and 3 of this section. The director of
11 revenue may promulgate rules or regulations changing the filing and payment requirements of
12 sellers, but shall not require any seller to file and pay more frequently than required in this
13 section. **The director may require that the returns and payments be submitted**
14 **electronically in an approved format. The director shall notify sellers in writing that they**
15 **are required to file returns at least quarterly and of such requirement of electronic**
16 **submission at least six months before the requirement takes effect.**

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

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

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

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

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