

HB 436 -- Limited Liability Companies

Sponsor: Burnett

This bill changes the designation for a limited liability company's representative for tax payment purposes from an authorized person to a responsible person. A responsible person is specified as a manager or any member who is designated a responsible member in the articles of incorporation or has the direct control, supervision, or responsibility for filing returns and making tax payments. Any member of the company cannot be held liable for any payroll, sales, or employment security taxes solely on the basis of the person's membership in the company. A certificate of amendment for continuation of a limited partnership under Section 359.451, RSMo, is required to be signed by each general partner designated in the certificate as a new general partner with a statement affirming the occurrence of the specific event of withdrawal of the former partners.