

HB 2092 -- 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. No member of a company can 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.