

FIRST REGULAR SESSION

HOUSE BILL NO. 1106

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FLOOK.

2231L.01I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.261, RSMo, and to enact in lieu thereof one new section relating to employer income tax withholdings.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 143.261, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.261, to read as follows:

143.261. **1. Except as provided in subsection 2 of this section**, for every remittance to the director of revenue made on or before the date the remittance becomes due, the employer, other than the United States and its agencies, the state of Missouri and political subdivisions thereof, may deduct and retain the following percentages of the total amount of tax withheld and paid in each calendar year:

(1) Two percent of five thousand dollars or less;

(2) One percent of amount collected in excess of five thousand dollars and up to and including ten thousand dollars;

(3) One-half percent of amount collected in excess of ten thousand dollars.

2. (1) For all taxable years beginning on or after January 1, 2010, but ending on or before December 31, 2011, for every remittance to the director of revenue made on or before the date the remittance becomes due, the employer, other than the United States and its agencies, the state of Missouri, and political subdivisions thereof, may deduct and retain the following percentages of the total amount of tax withheld and paid in each calendar year:

(a) Two and one-half percent of five thousand dollars or less;

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.

17 **(b) One and one-half percent of amount collected in excess of five thousand dollars**
18 **and up to and including ten thousand dollars;**

19 **(c) One percent of amount collected in excess of ten thousand dollars.**

20 **(2) This subsection shall expire January 1, 2012.**

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