

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 584, Page 32, Section 144.190, Line 128,
2 by inserting after all of said section and line the following:

3
4 "288.095. 1. Notwithstanding any other provision of this chapter to the contrary, any
5 employer for whom the division maintains a separate account for contributions or payments in lieu
6 of contributions under section 288.100 and whose account maintained a positive balance for the
7 preceding calendar year is authorized to retain withholding tax payable by the employer under
8 section 143.191 to 143.265 in an amount equal to the amount of the federal unemployment tax credit
9 rate reduction.

10 2. The division shall provide the department of revenue with documentation that enables the
11 department to determine which employers are eligible to retain withholding tax under subsection 1
12 of this section.

13 3. Employers shall provide the department of revenue with documentation with the first
14 withholding return filed from which withholding has been retained to verify the amount of the
15 employer's federal unemployment tax credit rate reduction.

16 4. The department shall provide written notice by January thirty-first of each year to every
17 employer for whom the division maintains a separate account for contributions or payments in lieu
18 of contributions under section 288.100. Such notice shall contain the following information:

19 (1) Whether the state is a federal unemployment tax credit reduction state;

20 (2) If the state is a credit reduction state, how much an employer's federal unemployment tax
21 credit will be reduced; and

22 (3) If the employer maintained a positive balance in the employer's account for the
23 preceding calendar year, that the employer is eligible to retain withholding tax under this section.

24 5. Employees of an employer retaining withholding tax under this section shall receive full
25 credit for the amount of tax withheld under section 143.211.

26 Section B. The enactment of Section 288.095 of this act shall become effective on January 1,
27 2015."; and

28
29 Further amend said bill by amending the title, enacting clause, and intersectional references
30 accordingly.

31 Action Taken _____ Date _____