

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1237, Page 1, Line 3 in the title, by deleting the
2 words "nonresident entertainer"; and

3
4 Further amend said bill, Page 4, Section 143.183, Line 117, by inserting after all of said section and line the
5 following:

6
7 "143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996
8 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar
9 quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of
10 revenue or to a depository designated by the director of revenue the taxes so required to be deducted and
11 withheld.

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

20 3. Where the aggregate amount required to be deducted and withheld by any employer is less than
21 [twenty] one hundred dollars in each of the four preceding quarters, and to the extent the employer does not
22 meet the requirements in subsection 1 or 2 of this section for filing a withholding return on a quarterly or
23 monthly basis, the employer shall file a withholding return for a calendar year. The director, by regulation,
24 may also allow other employers to file annual returns. The return shall be filed and the taxes if any paid on or
25 before January thirty-first of the succeeding year. The director may increase the amount required for making
26 an annual employer withholding payment and return to more than [twenty] one hundred dollars or decrease
27 such required amount, however, the decreased amount shall not be less than [twenty] one hundred dollars.

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

32
33 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____