

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1967, Page 2, Section 143.011, Line 44, by inserting
2 immediately after said line the following:
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4 "143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996
5 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar
6 quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of
7 revenue or to a depository designated by the director of revenue the taxes so required to be deducted and
8 withheld.

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

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

25 4. If the director of revenue finds that the collection of taxes required to be deducted and withheld by
26 an employer may be jeopardized by delay, he may require the employer to pay over the tax or make a return at
27 any time. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for
28 this action."; and
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30 Further amend said bill, Page 23, Section 144.030, Line 373, by inserting immediately after said line the
31 following:
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33 "144.049. 1. For purposes of this section, the following terms mean:

34 (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn on or about
35 the human body. The term shall include but not be limited to cloth and other material used to make school
36 uniforms or other school clothing. Items normally sold in pairs shall not be separated to qualify for the
37 exemption. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas,
38 scarves, ties, headbands, or belt buckles; and

39 (2) "Personal computers", a laptop, desktop, or tower computer system which consists of a central
40 processing unit, random access memory, a storage drive, a display monitor, and a keyboard and devices

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1 designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk
2 drive, daughterboard, [digitalizer] digitizer, microphone, modem, motherboard, mouse, multimedia speaker,
3 printer, scanner, single-user hardware, single-user operating system, soundcard, or video card;

4 (3) "School supplies", any item normally used by students in a standard classroom for educational
5 purposes, including but not limited to textbooks, notebooks, paper, writing instruments, crayons, art supplies,
6 rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes. The term shall not include
7 watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other
8 office equipment, furniture, or fixtures. School supplies shall also include computer software having a taxable
9 value of three hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred
10 fifty dollars or less.

11 2. In each year beginning on or after January 1, 2005, there is hereby specifically exempted from state
12 sales tax law all retail sales of any article of clothing having a taxable value of one hundred dollars or less, all
13 retail sales of school supplies not to exceed fifty dollars per purchase, all computer software with a taxable
14 value of three hundred fifty dollars or less, all graphing calculators having a taxable value of one hundred fifty
15 dollars or less, and all retail sales of personal computers or computer peripheral devices not to exceed three
16 thousand five hundred dollars, during a three-day period beginning at 12:01 a.m. on the first Friday in August
17 and ending at midnight on the Sunday following.

18 3. If the governing body of any political subdivision adopted an ordinance that applied to the 2004
19 sales tax holiday to prohibit the provisions of this section from allowing the sales tax holiday to apply to such
20 political subdivision's local sales tax, then, notwithstanding any provision of a local ordinance to the contrary,
21 the 2005 sales tax holiday shall not apply to such political subdivision's local sales tax. However, any such
22 political subdivision may enact an ordinance to allow the 2005 sales tax holiday to apply to its local sales
23 taxes. A political subdivision must notify the department of revenue not less than forty-five calendar days
24 prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding
25 an ordinance or order to opt out.

26 4. This section shall not apply to any sales which take place within the Missouri state fairgrounds.

27 5. This section applies to sales of items bought for personal use only.

28 6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance or order,
29 choose to prohibit future annual sales tax holidays from applying to its local sales tax. After opting out, the
30 political subdivision may rescind the ordinance or order. The political subdivision must notify the department
31 of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring
32 in that year of any ordinance or order rescinding an ordinance or order to opt out.

33 7. This section may not apply to any retailer when less than two percent of the retailer's merchandise
34 offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales
35 tax holiday."; and
36

37 Further amend said bill, Pages 29-30, Section 144.049, Lines 1-55, by deleting all of said lines.

38
39 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.