

SECOND REGULAR SESSION

# HOUSE BILL NO. 2049

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FITZPATRICK (Sponsor), ROWDEN, JUSTUS,  
ROSS AND MOON (Co-sponsors).

6303H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 288, RSMo, by adding thereto one new section relating to the federal unemployment tax act credit rate deduction.

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

Section A. Chapter 288, RSMo, is amended by adding thereto one new section, to be  
2 known as section 288.095, to read as follows:

**288.095. Notwithstanding any other provision of this chapter to the contrary, any**  
2 **employer for whom the division maintains a separate account for contributions or**  
3 **payments in lieu of contributions under section 288.100 and whose account maintained a**  
4 **positive balance for the preceding calendar year shall be allowed to retain withholding tax**  
5 **payable by the employer under sections 143.191 to 143.265 in an amount equal to the**  
6 **amount of the federal unemployment tax act credit rate deduction. Employees of an**  
7 **employer retaining withholding tax under this section shall receive full credit for the**  
8 **amount of tax withheld under section 143.211.**

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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.