

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND Senate Bill No. 377, Page 1, In the Title, Line 3, by deleting all of said line and inserting in  
2 lieu thereof the words, "to taxation."; and

3  
4 Further amend said bill, Page 11, Section 144.030, Line 367, by inserting immediately after said line  
5 the following:

6 "285.517. Notwithstanding any provision of sections 285.500 to 285.515 or any other  
7 provision of law to the contrary, for any taxpayer undergoing an audit conducted by the department  
8 of labor and industrial relations regarding classification of an individual as an independent contractor  
9 or employee, if the taxpayer has been granted relief from the imposition of federal employment taxes  
10 under Section 530 of the Revenue Act of 1978, as amended, for an individual, with the result that the  
11 taxpayer can continue to classify the individual as an independent contractor for purposes of federal  
12 employment taxes, the department of labor and industrial relations and the department of revenue  
13 shall allow the taxpayer to classify the individual as an independent contractor for purposes of  
14 Missouri employment taxes with a maximum employment tax rate of one percent. Nothing in this  
15 section shall be construed to change in any way the status, liabilities, or rights of the individual  
16 whose status is at issue. This section terminates the liability of the employer for the Missouri  
17 employment taxes at one percent, but shall have no effect on the individual whose status is at issue.";  
18 and

19  
20 Further amend said bill by amending the title, enacting clause, and intersectional references  
21 accordingly.  
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Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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