

HB 356 -- EMPLOYEE RECLASSIFICATION ACT

SPONSOR: Bahr

This bill specifies that for a taxpayer undergoing an audit by the Department of Labor and Industrial Relations regarding classification of an individual as an independent contractor or employee, if the taxpayer has been granted relief from the imposition of federal employment taxes under Section 530 of the federal Revenue Act of 1978, as amended, for an individual, with the result that the taxpayer can continue to classify the individual as an independent contractor for purposes of federal employment taxes, the department must allow the taxpayer to classify the individual as an independent contractor for purposes of Missouri employment taxes with a maximum rate of 1%.

This bill is the same as HB 1756 (2016) and is similar to HB 461 (2015).