

SECOND REGULAR SESSION

SENATE BILL NO. 1138

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Read 1st time February 28, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5151S.011

AN ACT

To repeal sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, and to enact in lieu thereof five new sections relating to electronic filing of returns for income, motor fuel, sales, and withholding taxes, with penalty provisions.

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

Section A. Sections 142.900, 143.221, 143.511, 143.551, and 144.080, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 142.900, 143.221, 143.511, 143.551, and 144.080, to read as follows:

142.900. The director of the department of revenue may prescribe forms upon which reports are made to the director and all other forms and information the director deems necessary to enforce the provisions of this chapter, and may require periodic submission of information from any person dealing in, transporting or storing motor fuel. **The director may require that the forms and information necessary to enforce the provisions of this chapter be submitted electronically in an approved format after notifying effected entities in writing at least six months prior to the effective date.**

143.221. 1. Every employer required to deduct and withhold tax under sections 143.011 to 143.996 shall, for each calendar quarter, on or before the last day of the month following the close of such calendar quarter, file a withholding return as prescribed by the director of revenue and pay over to the director of revenue or to a depository designated by the director of revenue the taxes so required to be deducted and withheld. **The director may require returns and payments be submitted in electronic format provided employers are notified a minimum of six months prior to the effective date of such requirements.**

2. Where the aggregate amount required to be deducted and withheld by

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

21 3. Where the aggregate amount required to be deducted and withheld by
22 any employer is less than twenty dollars in each of the four preceding quarters,
23 the employer shall file a withholding return for a calendar year. The director, by
24 regulation, may also allow other employers to file annual returns. The return
25 shall be filed and the taxes if any paid on or before January thirty-first of the
26 succeeding year. The director may increase the amount required for making an
27 annual employer withholding payment and return to more than twenty dollars
28 or decrease such required amount, however, the decreased amount shall not be
29 less than twenty dollars.

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

143.511. 1. Income tax returns required by sections 143.011 to 143.996
2 shall be filed on or before the fifteenth day of the fourth month following the close
3 of the taxpayer's taxable year except where the taxpayer is an exempt
4 organization. Exempt organizations shall have the same due date as set by the
5 Internal Revenue Code of 1986, as amended. A person required to make and file
6 a return under sections 143.011 to 143.996 shall, without assessment, notice, or
7 demand, pay any tax due thereon to the director of revenue on or before the date
8 fixed for filing such return (determined without regard to any extension of time
9 for filing the return). The director of revenue shall prescribe by regulation the
10 place for filing any return, declaration, statement, or other document required
11 pursuant to this chapter and for the payment of any tax.

12 2. **From January 1, 2006, to January 1, 2007, any person acting**

13 as a practitioner or preparer and who completed and filed more than
14 two hundred individual income tax returns in the previous calendar
15 year is required to transmit such returns electronically in a format
16 approved by the director.

17 **3. From January 1, 2007, to January 1, 2008, any person acting**
18 **as a practitioner or preparer and who completed and filed more than**
19 **one hundred individual income tax returns in the previous calendar**
20 **year is required to transmit such returns electronically in a format**
21 **approved by the director.**

22 **4. On or after January 1, 2008, any person acting as a**
23 **practitioner or preparer and who completed and filed more than fifty**
24 **individual income tax returns in the previous calendar year is required**
25 **to transmit such returns electronically in a format approved by the**
26 **director.**

143.551. 1. The director of revenue may grant a reasonable extension of
2 time for payment of tax or estimated tax or any installment thereof, or for filing
3 any return, declaration, statement, or other document required in sections
4 143.011 to 143.996 on such terms and conditions as he may require. Except for
5 a taxpayer who is outside the United States, no such extension for filing any
6 return, declaration, statement, or document, shall exceed six months.

7 2. If a taxpayer has been granted an extension of time for filing his or its
8 federal income tax return, the filing of a copy of the extension or the form relating
9 to an automatic extension with the director of revenue shall automatically extend
10 the due date of the income tax return required by sections 143.011 to 143.996. **If**
11 **a taxpayer has been granted an extension of time for filing his or her**
12 **federal tax return electronically, the Missouri individual income tax**
13 **return shall have the same due date, as long as such return is also filed**
14 **electronically.**

15 3. If a taxpayer has been granted an extension of time for paying his or
16 its federal income tax, the filing of a copy of the extension with the director of
17 revenue shall automatically extend the time for the payment of the tax required
18 by sections 143.011 to 143.996.

19 4. If the time for filing a return is extended under subsection 2, but the
20 time for payment is not extended under subsection 3, the taxpayer shall pay, on
21 or before the date prescribed for the filing of the return (determined without
22 regard to any extensions of time for such filing), the amount properly estimated

23 as his or its tax for the taxable year.

144.080. 1. Every person receiving any payment or consideration upon
2 the sale of property or rendering of service, subject to the tax imposed by the
3 provisions of sections 144.010 to 144.525, is exercising the taxable privilege of
4 selling the property or rendering the service at retail and is subject to the tax
5 levied in section 144.020. The person shall be responsible not only for the
6 collection of the amount of the tax imposed on the sale or service to the extent
7 possible under the provisions of section 144.285, but shall, on or before the last
8 day of the month following each calendar quarterly period of three months, file
9 a return with the director of revenue showing the person's gross receipts and the
10 amount of tax levied in section 144.020 for the preceding quarter, and shall remit
11 to the director of revenue, with the return, the taxes levied in section 144.020,
12 except as provided in subsections 2 and 3 of this section. The director of revenue
13 may promulgate rules or regulations changing the filing and payment
14 requirements of sellers, but shall not require any seller to file and pay more
15 frequently than required in this section. **The director may require returns**
16 **and payments be submitted in electronic format provided sellers are**
17 **notified a minimum of six months prior to the effective date of such**
18 **requirements and that the sellers are required to file returns at least**
19 **monthly.**

20 2. Where the aggregate amount levied and imposed upon a seller by
21 section 144.020 is in excess of two hundred and fifty dollars for either the first or
22 second month of a calendar quarter, the seller shall file a return and pay such
23 aggregate amount for such months to the director of revenue by the twentieth day
24 of the succeeding month.

25 3. Where the aggregate amount levied and imposed upon a seller by
26 section 144.020 is less than forty-five dollars in a calendar quarter, the director
27 of revenue shall by regulation permit the seller to file a return for a calendar
28 year. The return shall be filed and the taxes paid on or before January
29 thirty-first of the succeeding year.

30 4. The seller of any property or person rendering any service, subject to
31 the tax imposed by sections 144.010 to 144.525, shall collect the tax from the
32 purchaser of such property or the recipient of the service to the extent possible
33 under the provisions of section 144.285, but the seller's inability to collect any
34 part or all of the tax does not relieve the seller of the obligation to pay to the
35 state the tax imposed by section 144.020; except that the collection of the tax

36 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be
37 made as provided in sections 144.070 and 144.440.

38 5. It shall be unlawful for any person to advertise or hold out or state to
39 the public or to any customer directly or indirectly that the tax or any part
40 thereof imposed by sections 144.010 to 144.525, and required to be collected by
41 the person, will be assumed or absorbed by the person, or that it will not be
42 separately stated and added to the selling price of the property sold or service
43 rendered, or if added, that it or any part thereof will be refunded. Any person
44 violating any of the provisions of this section shall be guilty of a misdemeanor.

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Bill

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