

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 6046-01

**Type:** Original

**Bill No.:** SB 950

**Date:** February 10, 2016

**Subject:** Taxation and Revenue - Income; Employees - Employers

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**Bill Summary:** This proposal requires certain employers to file Missouri tax returns electronically.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

- No direct fiscal impact on local political subdivisions is anticipated.

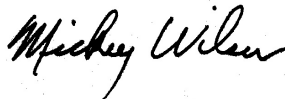
Fiscal Analysis

Officials from the **Department of Revenue (DOR)** assume no fiscal impact.

Officials from the **Joint Committee on Administrative Rules** assume no fiscal impact.

**Oversight** notes the **DOR** website indicates paperless reporting of W-2's is already required for employers with more than 250 employees.

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.



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February 10, 2016

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