

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 754, Page 2, Section 143.191, Lines 19-29, by deleting all of said section
2 and inserting in lieu thereof the following:

3 "(2) The amount to be withheld by an employer with respect to tips received by an employee
4 in the course of the employee's employment shall be calculated based solely on the amount of tips
5 reported by the employee in a written statement furnished to the employer as required by Section
6 6053(a) of the Internal Revenue Code of 1986, as amended, and only to the extent that collection can
7 be made by the employer, at or after the time such statement is furnished and before the close of the
8 calendar year in which the statement is furnished, by deducting the amount of the tax from such
9 employee's wages under the control of the employer, excluding tips and any amounts which the
10 employer is obligated to withhold and remit to the federal government, but including funds turned
11 over by the employee to the employer to be used for Missouri income tax withholding. The
12 employer shall have no Missouri income tax withholding obligation with respect to an employee's
13 under-reported tips."; and

14
15 Further amend said bill, Page 3, section, Lines 57-60, by deleting all of said lines and inserting in
16 lieu thereof the following:

17 "8. The provisions of this section shall not apply to out-of-state businesses operating"; and

18
19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.

Action Taken _____ Date _____