

## **New Legislation Affects State Employees Who Do Not File or Pay State Income Taxes**

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In November 2003, the Department of Revenue notified state employees who had failed to file a state income tax return or had failed to pay taxes owed over the past three years. Employees were informed of the legislation and of their obligations, and asked to respond to the Department of Revenue within 15 days.

In early February 2004, the Department of Revenue notified each department director of their employees who had not complied with the prior notice. Each department, in turn, is advising each of their affected employees, in writing, that they have 45 days (from the date of the agency's notice to the employee) to satisfy their tax liability or to provide the agency with a copy of a payment plan approved by the Director of Revenue. Agencies are also informing their employees that failure to comply would result in immediate dismissal from state employment.

To comply with the requirements of the legislation the Department of Revenue issues a "tax compliance" letter to the employee, which may be presented to their agency.

The Regulations of the Personnel Advisory Board explain that regular employees occupying classified positions who are dismissed have the right to appeal in writing to the Personnel Advisory Board within thirty days after the effective date of the dismissal. In cases where an appeal is filed, the Board's normal appeal process will be followed.

Each agency is adopting procedures to inform current and prospective employees of this new legislation.

More information can be found on the Division of Personnel's web site or at the Department of Revenue's web site. Employees with questions should contact their agency Personnel Officer.



The Division of Personnel has created a poster in PDF format that provides information about this new legislation.

The poster is available at:

<http://www.oa.mo.gov/pers/HB600Poster.pdf>

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