

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 367

93RD GENERAL ASSEMBLY

2005

1656S.01T

AN ACT

To repeal sections 105.262 and 105.935, RSMo, and to enact in lieu thereof two new sections relating to state employees, with an effective date.

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

Section A. Sections 105.262 and 105.935, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 105.262 and 105.935, to read as follows:

105.262. 1. As a condition of continued employment with the state of Missouri, all persons employed full time, part time, or on a temporary or contracted basis by the executive, legislative, or judicial branch shall file all state income tax returns and pay all state income taxes owed.

2. Each chief administrative officer or their designee of each division of each branch of state government shall at least one time each year check the status of every employee within the division against a database developed by the director of revenue to determine if all state income tax returns have been filed and all state income taxes owed have been paid. The officer or designee shall notify any employee if the database shows any state income tax return has not been filed or taxes are owed under that employee's name or taxpayer number. Upon notification, the employee will have forty-five days to satisfy the liability or provide the officer or designee with a copy of a payment plan approved by the director of revenue. **To satisfy this section, any approved payment plan shall be in the form of a payroll deduction.** Failure to satisfy the liability or provide a copy of the **approved payroll deduction** payment plan within the forty-five days will result in immediate dismissal of the employee from employment by the state. **Nothing in this subsection shall prohibit the director of revenue from approving modifications to an approved payroll**

deduction payment plan for good cause; however, if an employee voluntarily suspends or terminates an approved payroll deduction without the agreement of the director of revenue before the tax liability is satisfied, then the employee shall be in violation of this section and shall be immediately dismissed as an employee of this state.

3. The chief administrative officer of each division of the general assembly or their designee shall at least one time each year provide the name and Social Security number of every member of the general assembly to the director of revenue to determine if all state income tax returns have been filed and all state income taxes owed have been paid. The director shall notify any member of the general assembly if the database shows any state income tax return has not been filed or taxes are owed under that member's name or taxpayer number. Upon notification, the member will have forty-five days to satisfy the liability or provide the director with a copy of a payment plan approved by the director of revenue. **To satisfy this section, any approved payment plan shall be in the form of a payroll deduction.** Failure to satisfy the liability or provide a copy of the **approved payroll deduction** payment plan within the forty-five days will result in the member's name being submitted to the appropriate ethics committee for disciplinary action deemed appropriate by the committee. **Nothing in this subsection shall prohibit the director of revenue from approving modifications to an approved payroll deduction payment plan for good cause; however, if a member voluntarily suspends or terminates an approved payroll deduction without the agreement of the director of revenue before the tax liability is satisfied, then the member shall be in violation of this section and the member's name shall be immediately submitted to the appropriate ethics committee for disciplinary action deemed appropriate by the committee.**

4. The chief administrative officer of each division of the judicial branch or their designee shall at least one time each year provide the name and Social Security number of every elected or appointed member of the judicial branch to the director of revenue to determine if all state income tax returns have been filed and all state income taxes owed have been paid. The director shall notify any member if the database shows any state income tax return has not been filed or taxes are owed under that member's name or taxpayer number. Upon notification, the member will have forty-five days to satisfy the liability or provide the director with a copy of a payment plan approved by the director of revenue. **To satisfy this section, any approved payment plan shall be in the form of a**

payroll deduction. Failure to satisfy the liability or provide a copy of the **approved payroll deduction** payment plan within the forty-five days will result in the member's name being submitted to the appropriate ethics body for disciplinary action deemed appropriate by that body. **Nothing in this subsection shall prohibit the director of revenue from approving modifications to an approved payroll deduction payment plan for good cause; however, if a member voluntarily suspends or terminates an approved payroll deduction without the agreement of the director of revenue before the tax liability is satisfied, then the member shall be in violation of this section and the member's name shall be immediately submitted to the appropriate ethics body for disciplinary action deemed appropriate by that body.**

5. The director of revenue shall at least one time each year check the status of every statewide elected official against a database developed by the director to determine if all state income tax returns have been filed and all state income taxes owed have been paid. The director shall notify any elected official if the database shows any state income tax return has not been filed or taxes are owed under that official's name or taxpayer number. Upon notification, the official will have forty-five days to satisfy the liability or agree to a payment plan approved by the director of revenue. **To satisfy this section, any approved payment plan shall be in the form of a payroll deduction.** Failure to satisfy the liability or agree to the **approved payroll deduction** payment plan within the forty-five days will result in the official's name being submitted to the state ethics commission. **Nothing in this subsection shall prohibit the director of revenue from approving modifications to an approved payroll deduction payment plan for good cause; however, if an official voluntarily suspends or terminates an approved payroll deduction without the agreement of the director of revenue before the tax liability is satisfied, then the official shall be in violation of this section and the official's name shall be immediately submitted to the state ethics commission.**

105.935. 1. Any state employee who has accrued any overtime hours may choose to use those hours as compensatory leave time provided that the leave time is available and agreed upon by both the state employee and his or her supervisor.

2. A state employee who is a nonexempt employee pursuant to the provisions of the Fair Labor Standards Act shall be eligible for payment of overtime in accordance with subsection 4 of this section. A nonexempt state employee who works on a designated state holiday shall be granted

equal compensatory time off duty or shall receive, at his or her choice, the employee's straight time hourly rate in cash payment. A nonexempt state employee shall be paid in cash for overtime unless the employee requests compensatory time off at the applicable overtime rate. As used in this section, the term "state employee" means any person who is employed by the state and earns a salary or wage in a position normally requiring the actual performance by him or her of duties on behalf of the state, but shall not include any employee who is exempt under the provisions of the Fair Labor Standards Act or any employee of the general assembly.

3. Beginning on January 1, 2006, and annually thereafter each department shall pay all nonexempt state employees in full for any overtime hours accrued during the previous calendar year which have not already been paid or used in the form of compensatory leave time. All nonexempt state employees shall have the option of retaining up to a total of eighty compensatory time hours.

4. The provisions of subsection 2 of this section shall only apply to nonexempt state employees who are otherwise eligible for compensatory time under the Fair Labor Standards Act, excluding employees of the general assembly. Any nonexempt state employee requesting cash payment for overtime worked shall notify such employee's department in writing of such decision and state the number of hours, no less than twenty, for which payment is desired. The department shall pay the employee within the calendar [quarter] **month** following the [quarter] **month** in which a valid request is made. Nothing in this section shall be construed as creating a new compensatory benefit for state employees.

5. Each department shall, by November first of each year, notify the commissioner of administration, the house budget committee chair, and the senate appropriations committee chair of the amount of overtime paid in the previous fiscal year and an estimate of overtime to be paid in the current fiscal year. The fiscal year estimate for overtime pay to be paid by each department shall be designated as a separate line item in the appropriations bill for that department. The provisions of this subsection shall become effective July 1, 2005.

6. Each state department shall report quarterly to the house of representatives budget committee chair, the senate appropriations committee chair, and the commissioner of administration the cumulative number of accrued overtime hours for department employees, the dollar equivalent of such overtime hours, the number of authorized full-time equivalent positions and vacant positions, the amount of funds for any vacant positions which will be used to pay overtime

compensation for employees with full-time equivalent positions, and the current balance in the department's personal service fund.

7. This section is applicable to overtime earned under the Fair Labor Standards Act. This section is applicable to employees who are employed in nonexempt positions providing direct client care or custody in facilities operating on a twenty-four hour seven day a week basis in the department of corrections, the department of mental health, the division of youth services of the department of social services, and the veterans commission of the department of public safety.

Section B. Section A of this act shall become effective on January 1, 2006.

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