

_____ moved to amend as follows:

- Delete lines 31 through 35 1
- Delete lines 38 through 46 2
- In line 47, delete "4" and insert "3" 3
- In line 56, delete "5" and insert "4" 4
- In line 58, delete "Sections" and insert "Section"; delete "and 4" 5

The motion was _____ agreed to.

SYNOPSIS 6

Applicability of withholding rule 7

Section 29 of H.B. 197 of the 133rd General Assembly; 8
Sections 3 and 5 9

Removes a provision, added in the substitute bill, stating 10
that the temporary COVID-19 municipal income tax withholding 11



rule applies solely for determining an employer's withholding	12
obligations and where an employer's net profits are sitused and	13
not for the purpose of determining the location where a	14
nonresident employee's wages are subject to municipal income	15
tax.	16

_____ moved to amend as follows:

- In line 12, delete "2022" and insert "2023" 1
- In line 51, delete "2021" and insert "2022" 2
- In line 61, delete "2021" and insert "2022" 3

The motion was _____ agreed to.

SYNOPSIS 4

Sunset date 5

Section 29 of H.B. 197 of the 133rd General Assembly; 6

Sections 4 and 5 7

Delays the sunset date, added in the substitute bill, of 8
the temporary COVID-19 municipal income tax withholding rule 9
from January 1, 2022, to January 1, 2023. 10

Also extends, by the same period, the prohibition, added 11



in the substitute bill, of a municipal corporation from 12
assessing taxes, penalties, or interest against an employer for 13
the employer's failure to properly withhold tax from an 14
employee's wages, as long as the employer does properly withhold 15
in accordance with the temporary COVID-19 withholding rule. 16