

AN ACT

To repeal section 139.090, RSMo, and to enact in lieu thereof one new section relating to receipts for payment of taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Section 139.090, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.090, to read as follows:

139.090. 1. Whenever any person shall pay taxes charged on the tax book, the collector shall enter such payment in **[his]** the collector's list, and give the person paying the same a receipt, specifying the name of the person for whom paid, the amount paid, what year paid for, and the property and value thereof on which the same was paid, according to its description on the collector's list, in whole or in part, as the case may be, and the collector shall enter "paid" against each tract or lot of land when **[he]** the collector collects the tax thereon. The collector shall charge a fee of one dollar for any duplicate personal tax receipt issued **[by him]**.

2. The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes; provided, the persons paying such tax shall furnish a particular specification of the part, and if the tax on the remainder of such lot and parcel of

land shall remain unpaid, the collector shall enter such specification in [his] the collector's return, to the end that the part on which the tax remains unpaid may be clearly known.

3. If payment is made on an undivided share of real estate, the collector shall enter on [his] the collector's record the name of the owner of such share, so as to designate upon whose undivided share the tax has been paid.

4. The requirement in subsection 1 of this section that the collector provide a receipt for the payment of any real property or personal property taxes paid shall not apply in any county of the first classification; provided, however, that the collector in each county of the first classification shall provide a receipt for any real property or personal property taxes paid upon a request for a receipt by the taxpayer paying the taxes.