

SECOND REGULAR SESSION

# HOUSE BILL NO. 1398

96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GATSCHENBERGER.

5402L.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal sections 52.230 and 52.240, RSMo, and to enact in lieu thereof two new sections relating to property tax bills.

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

Section A. Sections 52.230 and 52.240, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 52.230 and 52.240, to read as follows:

52.230. Each year the collectors of revenue in all counties [of the first class not having a charter form of government, and in all second, third and fourth class counties] of the state, not under township organization, shall mail to all resident taxpayers, at least thirty days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. Such statement shall also include the amount of real and tangible personal property taxes delinquent at the time of the mailing of the statement, including any interest and penalties associated with the delinquent taxes. Such statement shall declare upon its face, or by an attachment thereto, that they are delinquent at the time such statement is mailed for an amount of real or tangible personal property taxes, or both. A collector of revenue or other collection authority charged with the duty of tax or license collection may refuse to accept payment not accompanied by such statement. Refusal by the collector of revenue to accept payment not accompanied by such statement shall not relieve or delay the levy of interest and penalty on any overdue unpaid tax or license. Collectors shall also mail tax receipts for all the taxes received by mail.

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the address of the taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the statements and receipts shall be furnished by the county commission. The

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the  
5 taxpayer of any tax liability imposed by law. No penalty or interest imposed under any law shall  
6 be charged on any real or personal property tax when there is clear and convincing evidence that  
7 the county made an error or omission in determining taxes owed by a taxpayer. **No penalty or  
8 interest imposed under any law shall be charged on any real or personal property tax when  
9 the county commission certifies that the statement required by section 52.230 was mailed  
10 less than thirty days prior to the delinquent date and the taxpayer paid taxes owed by  
11 fifteen days after the delinquent date.**

12         2. Any taxpayer claiming that the county made an error or omission in determining taxes  
13 owed may submit a written request for a refund of penalties, interest, or taxes to the county  
14 commission or governing body of the county. If the county commission or governing body of  
15 the county approves the refund, then such penalties, interest, or taxes shall be refunded as  
16 provided in [subsection 6 of] section 139.031. The county commission shall approve or  
17 disapprove the taxpayer's written request within thirty days of receiving said request. The county  
18 collector shall refund penalties, interest, and taxes if the county made an error or omission in  
19 determining taxes owed by the taxpayer.

20         3. Nothing in this section shall relieve a taxpayer from paying taxes owed by December  
21 thirty-first and paying penalties and interest owed for failing to pay all taxes by December  
22 thirty-first, **except as provided with regard to penalties and interest by subsection 1 of this  
23 section.**

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