

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1521
96TH GENERAL ASSEMBLY

5421L.03C

D. ADAM CRUMBLISS, Chief Clerk

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.

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Section A. Sections 52.230 and 52.240, RSMo, are repealed and two new sections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

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

15 **2. The collectors of revenue may electronically transmit the statement required**
16 **under subsection 1 of this section to the electronic address provided and authorized by the**
17 **taxpayer to the collector of revenue. Any electronic address provided by a taxpayer to the**
18 **collector of revenue shall be a closed record under chapter 610.**

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.

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 **or the statement and receipt may be electronically transmitted to the electronic address provided and authorized by the taxpayer to the collector of revenue.** The failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer of any tax liability imposed by law.

2. **No penalty or interest imposed under any law shall be charged on any real or personal property tax when the county collector certifies due to system failures or other reason that the statement required by section 52.230 was mailed less than thirty days prior to the delinquent date and the taxpayer paid taxes owed by fifteen days after the delinquent date or fifteen days after the certified mailing date, whichever is later.**

3. No penalty or interest imposed under any law shall be charged on any real or personal property tax when there is clear and convincing evidence that the county made an error or omission in determining taxes owed by a taxpayer.

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

[3.] 5. Nothing in this section shall relieve a taxpayer from paying taxes owed by December thirty-first and paying penalties and interest owed for failing to pay all taxes by December thirty-first, **except as provided with regard to penalties and interest by subsection 2 of this section.**

✓