

FIRST REGULAR SESSION

# HOUSE BILL NO. 633

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROBERTS.

1592H.011

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to property taxes, with an emergency clause.

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

Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows:

139.100. 1. **(1)** If any taxpayer shall fail or neglect to pay to the collector his taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing **and in the absence of an agreement entered into under subdivision (2) of this subsection**, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100.

**(2) For all property tax liabilities incurred on or after January 1, 2020, the collector may enter into an agreement with any taxpayer for the payment of any amount of tax not paid at the time required by law, including a waiver or reduction of penalties on such taxes, provided that any such agreement shall require such taxes to be paid to the collector by no later than twelve months after the date such taxes are required to be paid by law.**

2. Collectors shall, on the day of their annual settlement with the county governing body, file with governing body a statement, under oath, of the amount so received, and from whom received, and settle with the governing body therefor; but, interest shall not be chargeable against persons who are absent from their homes, and engaged in the military service of this state or of the United States. The provisions of this section shall apply to the City of St. Louis, so far as the same relates to the addition of such interest, which, in such city, shall be collected and accounted for by the collector as other taxes, for which he shall receive no compensation.

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.

18           3. Whenever any collector of the revenue in the state fails or refuses to collect the  
19 penalty provided for in this section on state and county taxes, it shall be the duty of the director  
20 of revenue and county clerk to charge such collectors with the amount of interest due thereon,  
21 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as  
22 provided for in section 139.270.

23           4. For purposes of this section and other provisions of law relating to the timely payment  
24 of taxes due on any real or personal property, payments for taxes due on any real or personal  
25 property which are delivered by United States mail to the collector, the collector's office, or other  
26 officer or office designated by the county or city to receive such payments, of the appropriate  
27 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other  
28 cover in which such payment is mailed. In the event any payment of taxes due is sent by  
29 registered or certified mail, the date of registration or certification shall be deemed the postmark  
30 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose  
31 payment is delivered by United States mail, if the postmark date stamped on the envelope or  
32 other cover containing such payment falls within the prescribed period or on or before the  
33 prescribed date, including any extension granted, for making the payment or if the postmaster  
34 for the jurisdiction where the payment was mailed verifies in writing that the payment was  
35 deposited in the United States mail within the prescribed period or on or before the prescribed  
36 date, including any extension granted, for making the payment, and was delayed in delivery  
37 because of an error by the United States postal service and not because of an error by the  
38 taxpayer. In the absence of a postmark, or if the postmark is illegible or otherwise inconclusive,  
39 the collector may use the collector's judgment regarding the timeliness of the payment contained  
40 therein and shall document such decision.

          Section B. Because of the importance of property tax relief, section A of this act is  
2 deemed necessary for the immediate preservation of the public health, welfare, peace, and safety,  
3 and is hereby declared to be an emergency act within the meaning of the constitution, and section  
4 A of this act shall be in full force and effect upon its passage and approval.

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