

SECOND REGULAR SESSION

# HOUSE BILL NO. 1158

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES PORTWOOD (Sponsor),  
LEMBKE AND PAGE (Co-sponsors).

Read 1<sup>st</sup> time January 20, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3282L.011

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### AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to installment payments of property taxes in certain counties.

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

Section A. Chapter 139, RSMo, is amended by adding thereto one new section, to be known as section 139.054, to read as follows:

- 2           **139.054. 1. The governing authority of any county with a charter form of**  
3 **government and with more than one million inhabitants shall allow, by order or ordinance,**  
4 **for the prepayment of all or any part of current real property taxes in equal quarterly**  
5 **installments over a period of time not greater than one year. The county collector shall**  
6 **issue receipts for any installment payments made.**
- 7           **2. The order or ordinance shall provide the method by which the amount of real**  
8 **property taxes owed for the current tax year in which the payments are to be made shall**  
9 **be estimated. The collector shall submit to the governing body the procedures by which**  
10 **taxes will be collected pursuant to the ordinance or order. The estimate shall be based on**  
11 **the previous tax year's liability. A taxpayer's payment schedule shall be based on the**  
12 **estimate divided by the number of pay periods in which payments are to be made. The**  
13 **taxpayer shall at the end of the tax year pay any amounts owed in excess of the estimate**  
14 **for such year. Any amounts paid in excess of the real property tax owed for such year shall**  
15 **be a credit against the taxpayer's real property taxes due in the following year. The county**  
16 **collector shall provide notice to the taxpayer of any adjustment to the quarterly payments**  
17 **authorized in this section.**
- 3. Any delinquent real property taxes shall bear interest at the rate provided by**

18 **section 140.100, RSMo, and shall be subject to fees as provided by law. The prepayments**  
19 **authorized by this section shall be exempt from any penalty or interest provisions provided**  
20 **by law.**

21 **4. Installment payments made at any time during a tax year shall not affect the**  
22 **taxpayer's right to protest the amount of such tax payments under applicable provisions**  
23 **of law.**