

FIRST REGULAR SESSION

HOUSE BILL NO. 921

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES RUCKER (Sponsor), SHOEMYER, MEINERS, HUGHES,
LOW (39), WRIGHT (137), ROBB, BLACK, HOSKINS, ROBINSON, DONNELLY, SWINGER, AULL,
SANDERS BROOKS, BOYKINS, JOHNSON (61), BLAND,
HUBBARD AND DOUGHERTY (Co-sponsors).

Read 1st time March 31, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2115L.011

AN ACT

To repeal sections 139.052 and 139.053, RSMo, and to enact in lieu thereof two new sections relating to payments of property taxes.

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

Section A. Sections 139.052 and 139.053, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 139.052 and 139.053, to read as follows:

2 139.052. 1. The governing body of any county may by ordinance or order provide for
2 the payment of all or any part of current and delinquent real property taxes, in such installments
3 and on such terms as the governing body deems appropriate, **including the option to pay a**
4 **portion of such taxes by December thirty-first with the balance due the last day of the**
5 **following February.** Additionally, the county legislative body may limit the right to pay such
6 taxes in installments to certain classes of taxpayers, as may be prescribed by ordinance or order.
7 Any delinquent taxes shall bear interest at the rate provided by section 140.100, RSMo, and shall
8 be subject to the fees provided by law.

9 2. The county official charged with the duties of the collector shall issue receipts for any
10 installment payments.

11 3. Installment payments made at any time during a tax year shall not affect the taxpayer's
12 right to protest the amount of such tax payments under applicable provisions of law.

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.

13 4. Subsection 1 of this section shall not apply to payment for real property taxes by
14 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
15 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
16 Regulation, as amended.

 139.053. 1. The governing body of any county, excluding township counties, may by
2 ordinance or order provide for the payment of all or any part of current real and personal property
3 taxes which are owed, at the option of the taxpayer, on an annual, semiannual or quarterly basis
4 at such times as determined by such governing body, **including the option to pay a portion of**
5 **such taxes by December thirty-first with the balance due the last day of the following**
6 **February.**

7 2. The ordinance shall provide the method by which the amount of property taxes owed
8 for the current tax year in which the payments are to be made shall be estimated. The collector
9 shall submit to the governing body the procedures by which taxes will be collected pursuant to
10 the ordinance or order. The estimate shall be based on the previous tax year's liability. A
11 taxpayer's payment schedule shall be based on the estimate divided by the number of pay periods
12 in which payments are to be made. The taxpayer shall at the end of the tax year pay any amounts
13 owed in excess of the estimate for such year. The county shall at the end of the tax year refund
14 to the taxpayer any amounts paid in excess of the property tax owed for such year. No interest
15 shall be paid by the county on excess amounts owed to the taxpayer. Any refund paid the
16 taxpayer pursuant to this subsection shall be an amount paid by the county only once in a
17 calendar year.

18 3. If a taxpayer fails to make an installment payment of a portion of the real or personal
19 property taxes owed to the county, then such county may charge the taxpayer interest on the
20 amount of property taxes still owed for that year.

21 4. Any governing body enacting the ordinance or order specified in this section shall first
22 agree to provide the county collector with reasonable and necessary funds to implement the
23 ordinance or order.

24 5. Subsection 1 of this section shall not apply to payment for real property taxes by
25 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
26 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
27 Regulation, as amended.