FIRST REGULAR SESSION

HOUSE BILL NO. 284

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOHNSON (47).

Read 1st time January 20, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1084L.02I

AN ACT

To repeal section 52.230, RSMo, and to enact in lieu thereof one new section relating to collectors of revenue.

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

Section A. Section 52.230, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 52.230, to read as follows:

52.230. 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 fifteen days prior to
- 4 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,
- 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. Collectors
- shall also mail tax receipts for all the taxes received by mail.