

SECOND REGULAR SESSION

# HOUSE BILL NO. 1832

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SMITH (118) (Sponsor) AND SUTHERLAND (Co-sponsors).

Read 1st time February 21, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

5019L.02I

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### AN ACT

To amend chapters 137 and 700, RSMo, by adding thereto five new sections relating to property tax documentation, with penalty provisions.

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

Section A. Chapters 137 and 700, RSMo, are amended by adding thereto five new sections, to be known as sections 137.091, 700.510, 700.511, 700.512, and 700.513, to read as follows:

**137.091. 1. Beginning January 1, 2007, and annually thereafter:**

(1) Every operator of a park or storage lot renting or leasing space for house trailers or manufactured homes shall furnish to the assessor of the county in which the park or lot is located the name of the owner of and a description of each house trailer or manufactured home situated thereon;

(2) Every operator of a marina or comparable facility renting, leasing, or otherwise providing dockage or storage space for boats, vessels, floating homes, or floating structures shall furnish to the assessor of the county in which the marina or comparable facility is located the name of the owner of and a description of each boat, vessel, floating home, or floating structure for which dockage or storage space is rented, leased, or otherwise provided;

(3) Every operator of a storage facility renting or leasing space for airplanes or aircraft shall furnish to the assessor of the county in which the storage facility is located

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.

14 the name of the owner of and a description of each airplane or aircraft for which space is  
15 rented or leased.

16 2. Any person who fails to make such report required in subsection 1 of this section  
17 by January fifteenth of any year shall be liable to the county in which the manufactured  
18 homes are taxable for a penalty to be measured by any portion of the tax on personal  
19 property that has not been paid at the time the action to collect this penalty is brought, plus  
20 two hundred fifty dollars. Upon recovery of this penalty, the tax on the personal property  
21 shall be deemed to be paid.

700.510. 1. It shall be unlawful for any person other than a manufactured home  
2 manufacturer or dealer to remove or cause to be removed any manufactured home situated  
3 at a premises in the state without first obtaining a tax permit from collector of revenue in  
4 the county in which the manufactured home is situated. The tax permit shall be  
5 conspicuously displayed near the license tag on the rear of the manufactured home at all  
6 times during transportation. Permits under this section may be obtained at the office of  
7 the county collector during normal business hours. Except as provided in section 700.512,  
8 manufacturers, dealers, and licensed carriers of manufactured homes shall not be required  
9 to obtain the tax permits required by this section. Persons or firms transporting  
10 manufactured homes shall properly display a proper license tag, and when required under  
11 this section, a tax permit, on the manufactured home at all times during their  
12 transportation.

13 2. To obtain a permit under this section, persons other than manufacturers and  
14 dealers of manufactured homes shall be required to:

15 (1) Pay all taxes due to be paid by the owner to the county or to any other taxing  
16 unit therein;

17 (2) Show proof to the county collector that no taxes are due to be paid; or

18 (3) Demonstrate to the county collector that the removal of the manufactured home  
19 will not jeopardize the collection of any taxes due or to become due to the county or to any  
20 taxing unit therein.

21 3. In addition to the requirements of subsection 2 of this section, owners of  
22 manufactured homes required to obtain the permits herein shall also furnish the following  
23 information to the county collector:

24 (1) The name and address of the owner;

25 (2) The address or location of the premises from which the manufactured home is  
26 to be moved;

27 (3) The address or location of the place to which the manufactured home is to be  
28 moved; and

29           (4) The name and address of the carrier who is to transport the manufactured  
30 home.

31           4. The tax permit shall contain the following information:

32           (1) The county where the manufactured home is located;

33           (2) The permit number;

34           (3) The date the permit was issued;

35           (4) The name and address of the owner and the carrier granting permission to  
36 remove the manufactured home;

37           (5) The make, model, size, and serial number of the manufactured home;

38           (6) The address from which and to which the manufactured home is going to be  
39 moved; and

40           (7) The signature of the county collector or the collector's agent and the county of  
41 his or her location.

          700.511. 1. Except as otherwise provided under section 700.101, no permit required  
2 by sections 700.510 to 700.513 shall be issued by the county collector unless and until all  
3 taxes due to be paid by the owner to the county or to any other taxing unit therein,  
4 including any penalties or interest thereon, have been paid. Any taxes which have not been  
5 computed but will become due during the current calendar year shall be determined as in  
6 the case of prepayment.

7           2. Upon compliance with sections 700.510 to 700.513, the county collector shall  
8 issue, without charge, a permit authorizing the removal of the manufactured home. A  
9 record of all permits issued shall be maintained.

          700.512. 1. Notwithstanding the provisions under subsection 2 or 3 of sections  
2 700.510 and 700.511, any person who intends to take possession of a manufactured home,  
3 whether by judicial or nonjudicial authority, as a holder of a lien on said manufactured  
4 home, shall apply for, and be issued, the permit provided herein without paying all taxes  
5 due to be paid by the owner of the manufactured home being repossessed, upon notifying  
6 the county collector of the location in this state to which the manufactured home is to be  
7 taken. At the time of notification, the county collector shall render the holder of the lien  
8 a statement of taxes due against only the manufactured home. Within seven days of the  
9 issuance of the permit, the applicant shall pay to the county collector the taxes due as set  
10 forth in the statement.

11           2. Notwithstanding the foregoing, any applicant who is a nonresident of this state  
12 shall pay the taxes due, as set forth in subsection 1 of this section, at the time of notification  
13 to the county collector and application for the permit.

14           **3. Upon issuance of the permit and payment of any taxes prescribed herein, the**  
15 **manufactured home shall no longer be subject to levy or attachment of any lien for any**  
16 **other taxes then owned by the owner thereof, whether or not previously determined.**

**700.513. 1. Any person required by sections 700.510 to 700.513 to obtain a tax**  
2 **permit who fails to do so or who fails to properly display the tax permit shall be guilty of**  
3 **a class C misdemeanor. This penalty shall be in addition to any penalties imposed for**  
4 **failure to list property for taxation and interest for failure to pay taxes provided by the**  
5 **general law of this state.**

6           **2. Any manufacturer or dealer of manufactured homes who aids or abets any**  
7 **owner covered under sections 700.510 to 700.513 to defeat in any manner the purpose of**  
8 **sections 700.510 to 700.513 shall be guilty of a class C misdemeanor.**

9           **3. Any person who transports a manufactured home from a location in this state**  
10 **for an owner other than the manufacturer or dealer of manufactured homes without**  
11 **having properly displayed thereon, the tax permit required by sections 700.510 to 700.513**  
12 **shall be guilty of a class C misdemeanor.**

13           **4. Any law enforcement officer of this state who apprehends any person violating**  
14 **the provisions of sections 700.510 to 700.513 shall detain such person and manufactured**  
15 **home until satisfactory arrangements have been made to meet the requirements under**  
16 **sections 700.510 to 700.513.**

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