

SECOND REGULAR SESSION

HOUSE BILL NO. 2017

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SKAGGS (Sponsor) AND LeVOTA (Co-sponsor).

Read 1st time March 15, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

5562L.01I

AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to penalties for delinquent taxes.

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Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows: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. 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, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100, RSMo.

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.

3. Whenever any collector of the revenue in the state fails or refuses to collect the penalty provided for in this section on state and county taxes, it shall be the duty of the director of revenue and county clerk to charge such collectors with the amount of interest due thereon,

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.

15 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as
16 provided for in section 139.270.

17 4. For purposes of this section and other provisions of law relating to the timely payment
18 of taxes due on any real or personal property, payments for taxes due on any real or personal
19 property which are delivered by United States mail to the collector, the collector's office, or other
20 officer or office designated by the county or city to receive such payments, of the appropriate
21 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other
22 cover in which such payment is mailed. In the event any payment of taxes due is sent by
23 registered or certified mail, the date of registration or certification shall be deemed the postmark
24 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose
25 payment is delivered by United States mail, if the postmark date stamped on the envelope or
26 other cover containing such payment falls within the prescribed period or on or before the
27 prescribed date, including any extension granted, for making the payment or if the postmaster
28 for the jurisdiction where the payment was mailed verifies in writing that the payment was
29 deposited in the United States mail within the prescribed period or on or before the prescribed
30 date, including any extension granted, for making the payment, and was delayed in delivery
31 because of an error by the United States postal service and not because of an error by the
32 taxpayer.

33 **5. No collector of taxes shall levy any penalty or interest on any taxpayer that has**
34 **timely paid in whole or in part any real or personal property tax mistakenly or erroneously**
35 **levied against the taxpayer as a result of an error or omission by the county assessor. In**
36 **the event that such a penalty or interest is levied, the amount of the penalty or interest shall**
37 **be refunded to the taxpayer upon the discovery of the error or omission.**

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