

FIRST REGULAR SESSION

# HOUSE BILL NO. 560

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SKAGGS (Sponsor), HUGHES, WILDBERGER, TALBOY,  
ZIMMERMAN AND PAGE (Co-sponsors).

Read 1st time January 24, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1410L.01I

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### AN ACT

To repeal sections 139.050, 139.052, and 139.053, RSMo, and to enact in lieu thereof two new sections relating to payment of property taxes.

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

Section A. Sections 139.050, 139.052, and 139.053, RSMo, are repealed and two new  
2 sections enacted in lieu thereof, to be known as sections 139.050 and 139.053, to read as follows:

139.050. 1. In all constitutional charter cities in this state which have seven hundred  
2 thousand inhabitants or more, all current and all delinquent general, school and city taxes, **except**  
3 **real and personal property taxes, which shall be paid as provided in section 139.053**, may  
4 be paid entirely, or in installments of at least twenty-five percent of the taxes, and the delinquent  
5 taxes shall bear interest at the rate provided by section 140.100, RSMo, and shall be subject to  
6 the fees provided by law.

7 2. The director of revenue shall issue receipts for the partial payments.

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

139.053. 1. The governing body of [any] **each** county[, excluding township counties,  
2 may] **shall** by ordinance or order provide for the payment of all or [any part] **half** of current real  
3 and personal property taxes which are owed, at the option of the taxpayer, [on an annual,

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.

4 semiannual or quarterly basis at such times as determined by such governing body] **by June**  
5 **thirtieth of each year. If the taxpayer elects to pay half of the property taxes owed by June**  
6 **thirtieth, the county may impose a convenience service fee of two dollars upon such**  
7 **taxpayer.**

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

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

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

25         **4. The county official charged with the duties of the collector shall issue receipts for**  
26 **any partial payments. Partial payments made during a tax year shall not affect the**  
27 **taxpayer's right to protest the amount of such tax payments under applicable provisions**  
28 **of law.**

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

2                 [139.052. 1. The governing body of any county may by ordinance or  
3 order provide for the payment of all or any part of current and delinquent real  
4 property taxes, in such installments and on such terms as the governing body  
5 deems appropriate. Additionally, the county legislative body may limit the right  
6 to pay such taxes in installments to certain classes of taxpayers, as may be  
7 prescribed by ordinance or order. Any delinquent taxes shall bear interest at the  
8 rate provided by section 140.100, RSMo, and shall be subject to the fees provided  
by law.

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

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

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

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