

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 125  
AN ACT

To repeal sections 50.327, 52.290, 52.312, 52.315, 52.317, 52.361, 52.370, 55.140, 55.190, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 140.730, 141.150, 141.440, 141.500, 141.540, 141.640, 165.071, and 301.025, RSMo, and to enact in lieu thereof thirty-nine new sections relating to county collectors, with penalty provisions.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 50.327, 52.290, 52.312, 52.315, 52.317,  
2   52.361, 52.370, 55.140, 55.190, 139.031, 139.140, 139.150,  
3   139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230,  
4   140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420,  
5   140.730, 141.150, 141.440, 141.500, 141.540, 141.640, 165.071,  
6   and 301.025, RSMo, are repealed and thirty-nine new sections  
7   enacted in lieu thereof, to be known as sections 50.327, 52.290,  
8   52.312, 52.315, 52.317, 52.361, 52.370, 52.450, 52.455, 52.460,  
9   52.465, 52.470, 55.140, 55.190, 139.031, 139.140, 139.150,  
10   139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230,  
11   140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420,  
12   140.730, 141.150, 141.440, 141.500, 141.540, 141.640, 165.071,  
13   and 301.025, to read as follows:

14           50.327. Notwithstanding any other provisions of law to the

1 contrary, the salary schedules contained in section 49.082, RSMo,  
2 sections 50.334 and 50.343, 51.281, RSMo, 51.282, RSMo, 52.269,  
3 RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo,  
4 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, 58.095, RSMo, and  
5 473.742, RSMo, shall be set as a base schedule for those county  
6 officials, unless the current salary of such officials, as of  
7 August 28, 2005, is lower than the compensation provided under  
8 the salary schedules. Beginning August 28, 2005, the salary  
9 commission in all counties except charter counties in this state  
10 shall be responsible for the computation of salaries of all  
11 county officials; provided, however, that any percentage salary  
12 adjustments in a county shall be equal for all such officials in  
13 that county. If the salary commission votes to decrease the  
14 compensation of a county official, a vote of two-thirds or more  
15 of all the members of the salary commission shall be required  
16 before the salary or other compensation of any county official  
17 shall be decreased below the compensation being paid for the  
18 particular official on the date the salary commission votes, and  
19 all officials shall receive the same percentage decrease. In no  
20 event shall the base salary or compensation of a county collector  
21 in any county of the first classification be reduced below the  
22 salary or compensation being paid on August 28, 2005. All  
23 actions or votes taken under the authority of section 50.333  
24 between August 28, 2005, and December 31, 2005, shall be subject  
25 to this section and any such action or vote not in compliance  
26 with this section shall be void.

27 52.290. 1. In all counties except counties [of the first  
28 classification] having a charter form of government and any city

1 not within a county, the collector shall collect on behalf of the  
2 county a fee for the collection of delinquent and back taxes of  
3 seven percent on all sums collected to be added to the face of  
4 the tax bill and collected from the party paying the tax.

5 Two-sevenths of the fees collected pursuant to the provisions of  
6 this section shall be paid into the county general fund,  
7 two-sevenths of the fees collected pursuant to the provisions of  
8 this section shall be paid into the tax maintenance fund of the  
9 county as required by section 52.312 and three-sevenths of the  
10 fees collected pursuant to the provisions of this section shall  
11 be paid into the county employees' retirement fund created by  
12 sections 50.1000 to 50.1200, RSMo.

13 2. In all counties [of the first classification] having a  
14 charter form of government and any city not within a county, the  
15 collector shall collect on behalf of the county and pay into the  
16 county general fund a fee for the collection of delinquent and  
17 back taxes of two percent on all sums collected to be added to  
18 the face of the tax bill and collected from the party paying the  
19 tax except that in a county with a charter form of government and  
20 with more than two hundred fifty thousand but less than [three]  
21 seven hundred [fifty] thousand inhabitants, the collector shall  
22 collect on behalf of the county a fee for the collection of  
23 delinquent and back taxes of three percent on all sums collected  
24 to be added to the face of the tax bill and collected from the  
25 party paying the tax. [Two-thirds of the fees collected pursuant  
26 to the provisions of this section shall be paid into the county  
27 general fund and one-third of the fees collected pursuant to this  
28 section shall be paid into the tax maintenance fund of the county

1 as required by section 52.312, RSMo.] If a county is required by  
2 section 52.312 to establish a tax maintenance fund, one-third of  
3 the fees collected under this subsection shall be paid into that  
4 fund; otherwise, all fees collected under the provisions of this  
5 subsection shall be paid into the county general fund.

6 3. Such county collector may accept credit cards as proper  
7 form of payment of outstanding delinquent and back taxes due. No  
8 county collector may charge a surcharge for payment by credit  
9 card.

10 52.312. Notwithstanding any provisions of law to the  
11 contrary, in addition to fees provided for in this chapter, or  
12 any other provisions of law in conflict with the provisions of  
13 this section, all counties, including [a] any county with a  
14 charter form of government and with more than two hundred fifty  
15 thousand but less than [three] seven hundred [fifty] thousand  
16 inhabitants, other than counties of the first classification  
17 having a charter form of government and any city not within a  
18 county, subject to the provisions of this section, shall  
19 establish a fund to be known as the "Tax Maintenance Fund" to be  
20 used solely as a depository for funds received or collected for  
21 the purpose of funding additional costs and expenses incurred in  
22 the office of collector.

23 52.315. 1. The two-sevenths collected to fund the tax  
24 maintenance fund pursuant to subdivision (1) of section 52.290  
25 and all moneys collected to fund the tax maintenance fund under  
26 subdivision (2) of section 52.290 shall be transmitted monthly  
27 for deposit into the tax maintenance fund and used for additional  
28 administration and operation costs for the office of collector.

1 Any costs shall include, but shall not be limited to, those costs  
2 that require any additional out-of-pocket expense by the office  
3 of collector and it may include reimbursement to county general  
4 revenue for the salaries of employees of the office of collector  
5 for hours worked and any other expenses necessary to conduct and  
6 execute the duties and responsibilities of such office.

7 2. The tax maintenance fund may also be used by the  
8 collector for training, purchasing new or upgrading information  
9 technology, equipment or other essential administrative expenses  
10 necessary to carry out the duties and responsibilities of the  
11 office of collector, including anything necessarily pertaining  
12 thereto.

13 3. The collector has the sole responsibility for all  
14 expenditures made from the tax maintenance fund and shall approve  
15 all expenditures from such fund. All such expenditures from the  
16 tax maintenance fund shall not be used to substitute for or  
17 subsidize any allocation of county general revenue for the  
18 operation of the office of collector.

19 4. The tax maintenance fund may be audited by the  
20 appropriate auditing agency. Any unexpended balance shall be  
21 left in the tax maintenance fund, to accumulate from year to year  
22 with interest.

23 52.317. 1. Any county subject to the provisions of section  
24 52.312 shall provide moneys for budget purposes in an amount not  
25 less than the approved budget in the previous year and shall  
26 include the same percentage adjustments in compensation as  
27 provided for other county employees as effective January first  
28 each year. Any moneys accumulated and remaining in the tax

1 maintenance fund as of December thirty-first each year in all  
2 counties of the first classification [without a charter form of  
3 government] and any county with a charter form of government and  
4 with more than two hundred fifty thousand but less than [three]  
5 seven hundred [fifty] thousand inhabitants shall be limited to an  
6 amount equal to one-half of the previous year's approved budget  
7 for the office of collector, and any moneys accumulated and  
8 remaining in the tax maintenance fund as of December thirty-first  
9 each year in all counties other than counties of the first  
10 classification and any city not within a county, which collect  
11 more than four million dollars of all current taxes charged to be  
12 collected, shall be limited to an amount equal to the previous  
13 year's approved budget for the office of collector. Any moneys  
14 remaining in the tax maintenance fund as of December thirty-first  
15 each year that exceed the above-established limits shall be  
16 transferred to county general revenue by the following January  
17 fifteenth of each year.

18 2. For one-time expenditures directly attributable to any  
19 department, office, institution, commission, or county court, the  
20 county commission may budget such expenses in a common fund or  
21 account so that any such expenditures separately budgeted do not  
22 appear in any specific department, county office, institution,  
23 commission, or court budget.

24 52.361. It shall be the duty of the county collector in all  
25 counties of the first class not having a charter form of  
26 government and in class two counties to prepare and keep in [his]  
27 the collector's office, electronically or otherwise, back tax  
28 books which shall contain and list all delinquent taxes on real

1 and personal property levied and assessed in the county which  
2 remain due and unpaid after the first day of January of each  
3 year. Such back tax books shall replace and be in lieu of all  
4 "delinquent lists" and other back tax books heretofore prepared  
5 by the collector or other county officer.

6 52.370. All money disbursed by the county collector in  
7 counties of the first class not having a charter form of  
8 government and in counties of the second class, except any county  
9 of the first classification with more than one hundred eight-four  
10 thousand but fewer than one hundred eighty-eight thousand  
11 inhabitants, by virtue of [his] the collector's office shall be  
12 paid by check signed by the collector [and countersigned by the  
13 auditor of the county], except that the collector may disburse  
14 money by electronic transfer of funds from the collector's  
15 account into the accounts of the appropriate taxing entities.

16 52.450. Sections 52.450 to 52.470 shall be known as the  
17 "County Tax Record Protection Act".

18 52.455. The county collector or the county collector-  
19 treasurer shall be the custodian of all individual county tax  
20 records generated for the purpose of collecting real and personal  
21 property taxes. No person shall provide an individual county tax  
22 record to any person, organization, or entity for any reason  
23 without the written permission of the county collector or county  
24 collector-treasurer of that county. Any person providing an  
25 individual county tax record without written permission of the  
26 county collector or county collector-treasurer shall be subject  
27 to a penalty in the amount of one thousand dollars for each  
28 individual county tax record provided. Any moneys collected

1 under this section shall be deposited in the county general  
2 revenue fund.

3 52.460. Any person, organization, or entity that obtains an  
4 individual tax record understands the information provided shall  
5 not be used to inform any other entity of the same information.  
6 In addition, the information provided shall not be used, sold, or  
7 transferred in any paper or electronic format. It is further  
8 acknowledged that any unauthorized use or disclosure of the  
9 information is a violation of sections 52.450 to 52.470 and the  
10 county's trust and is subject to the penalties in sections 52.455  
11 and 52.465.

12 52.465. Any individual tax record information provided by  
13 the county collector or county collector-treasurer shall not be  
14 transferred or given to any other person, organization, or entity  
15 and shall not be used for commercial purposes. For purposes of  
16 this section, "commercial purposes" means the use of a public  
17 record for the purpose of sale of resale or for the purpose of  
18 producing a document containing all or part of the copy,  
19 printout, or photograph for sale or the obtaining of names and  
20 addresses from public records for the purpose of solicitation or  
21 the sale of names and addresses to another for the purpose of  
22 solicitation or for any purpose in which the purchaser can  
23 reasonably anticipate the receipt of monetary gain from the  
24 direct or indirect use of the public record. Any person,  
25 organization, or entity which uses individual tax records for a  
26 commercial purpose as defined in this section shall be subject to  
27 a penalty in the amount of two thousand dollars for each  
28 individual county tax record transferred, given, or used. Any

1 moneys collected under this section shall be deposited in the  
2 county general revenue fund.

3 52.470. The county collector or county collector-treasurer  
4 shall be immune from liability if any person, entity, or  
5 organization which obtains individual tax records under chapter  
6 610, RSMo, and uses that information in an unauthorized manner or  
7 disclosure.

8 55.140. The county auditor of each county of the first  
9 class not having a charter form of government and of each county  
10 of the second class, except any county of the first  
11 classification with more than one hundred eight-four thousand but  
12 fewer than one hundred eighty-eight thousand inhabitants, shall  
13 [countersign] have access to and periodically examine all  
14 records, collections, and settlements for all licenses issued by  
15 the county [and shall keep a record of the number, date of issue,  
16 the name of the party or parties to whom issued, the occupation,  
17 the expiration thereof, and amount of money paid therefor, and to  
18 whom paid].

19 55.190. The county collector of revenue of each county of  
20 the first class not having a charter form of government and of  
21 each county of the second class shall make [a daily] available,  
22 electronically or otherwise, a report to the auditor of receipts,  
23 deposits, and balance in [his] the collector's hands[, and where  
24 deposited, and shall deliver to the auditor each day a deposit  
25 slip showing the day's deposit]. The collector shall, upon  
26 receiving taxes, give [duplicate] a numbered tax [receipts,  
27 which] receipt to the taxpayer [shall take to the auditor to be  
28 countersigned by him, one of which the auditor shall retain, and

1 charge the amount thereof to the collector]. The collector shall  
2 also make available, electronically or otherwise, a [daily]  
3 report to the auditor of all other sums of money collected by  
4 [him] the collector from any source whatsoever, and in such  
5 report shall state [from whom collected, and] on what account[,  
6 which sums shall be charged by the auditor to the collector]  
7 collected. The collector shall[, upon turning] turn money over  
8 to the county treasurer[, take duplicate receipts therefor and  
9 file same immediately with the county auditor] under section  
10 139.210, RSMo.

11 139.031. 1. Any taxpayer, upon total payment of the  
12 current tax bill, may protest all or any part of any current  
13 taxes assessed against the taxpayer, except taxes collected by  
14 the director of revenue of Missouri. Any such taxpayer desiring  
15 to pay any current taxes under protest shall, at the time of  
16 paying such taxes, file with the collector a written statement  
17 setting forth the grounds on which the protest is based. The  
18 statement shall include the true value in money claimed by the  
19 taxpayer if disputed.

20 2. Upon receiving payment of current taxes under protest  
21 pursuant to subsection 1 of this section or upon receiving notice  
22 of an appeal pursuant to section 138.430, RSMo, the collector  
23 shall disburse to the proper official all portions of taxes not  
24 disputed by the taxpayer and shall impound in a separate fund all  
25 portions of such taxes which are in dispute. Except as provided  
26 in subsection 3 of this section, every taxpayer protesting the  
27 payment of current taxes shall, within ninety days after filing  
28 his protest, commence an action against the collector by filing a

1 petition for the recovery of the amount protested in the circuit  
2 court of the county in which the collector maintains his office.  
3 If any taxpayer so protesting his taxes shall fail to commence an  
4 action in the circuit court for the recovery of the taxes  
5 protested within the time prescribed in this subsection, such  
6 protest shall become null and void and of no effect, and the  
7 collector shall then disburse to the proper official the taxes  
8 impounded, and any interest earned thereon, as provided above in  
9 this subsection.

10 3. No action against the collector shall be commenced by  
11 any taxpayer who has, for the current tax year in issue, filed  
12 with the state tax commission a timely and proper appeal of the  
13 protested taxes. Such taxpayer shall notify the collector of the  
14 appeal in the written statement required by subsection 1 of this  
15 section. The taxes so protested shall be impounded in a separate  
16 fund and the commission may order all or any part of such taxes  
17 refunded to the taxpayer, or may authorize the collector to  
18 release and disburse all or any part of such taxes in its  
19 decision and order issued pursuant to chapter 138, RSMo.

20 4. Trial of the action in the circuit court shall be in the  
21 manner prescribed for nonjury civil proceedings, and, after  
22 determination of the issues, the court shall make such orders as  
23 may be just and equitable to refund to the taxpayer all or any  
24 part of the current taxes paid under protest, together with any  
25 interest earned thereon, or to authorize the collector to release  
26 and disburse all or any part of the impounded taxes, and any  
27 interest earned thereon, to the appropriate officials of the  
28 taxing authorities. Either party to the proceedings may appeal

1 the determination of the circuit court.

2 5. All the county collectors of taxes, and the collector of  
3 taxes in any city not within a county, shall, upon written  
4 application of a taxpayer, refund or credit against the  
5 taxpayer's tax liability in the following taxable year and  
6 subsequent consecutive taxable years until the taxpayer has  
7 received credit in full for any real or personal property tax  
8 mistakenly or erroneously levied against the taxpayer and  
9 collected in whole or in part by the collector. Such application  
10 shall be filed within three years after the tax is mistakenly or  
11 erroneously paid. The governing body, or other appropriate body  
12 or official of the county or city not within a county, shall make  
13 available to the collector funds necessary to make refunds under  
14 this subsection by issuing warrants upon the fund to which the  
15 mistaken or erroneous payment has been credited, or otherwise.

16 6. No taxpayer shall receive any interest on any money paid  
17 in by the taxpayer erroneously.

18 7. All protested taxes shall be invested by the collector  
19 in the same manner as assets specified in section 30.260, RSMo,  
20 for investment of state moneys. A taxpayer who is entitled to a  
21 refund of protested taxes shall also receive the interest earned  
22 on the investment thereof. If the collector is ordered to  
23 release and disburse all or part of the taxes paid under protest  
24 to the proper official, such taxes shall be disbursed along with  
25 the proportional amount of interest earned on the investment of  
26 the taxes due the particular taxing authority.

27 8. Any taxing authority may request to be notified by the  
28 county collector of current taxes paid under protest. Such

1 request shall be in writing and submitted on or before [March]  
2 February first next following the delinquent date of current  
3 taxes paid under protest, and the county collector shall [notify  
4 any] provide such information on or before March first of the  
5 same year to the requesting taxing authority of the taxes paid  
6 under protest which would be received by such taxing authority if  
7 the funds were not the subject of a protest. Any taxing  
8 authority may apply to the circuit court of the county or city  
9 not within a county in which a collector has impounded protested  
10 taxes under this section and, upon a satisfactory showing that  
11 such taxing authority would receive such impounded tax funds if  
12 they were not the subject of a protest and that such taxing  
13 authority has the financial ability and legal capacity to repay  
14 such impounded tax funds in the event a decision ordering a  
15 refund to the taxpayer is subsequently made, the circuit court  
16 shall order, pendente lite, the disbursal of all or any part of  
17 such impounded tax funds to such taxing authority. The circuit  
18 court issuing an order under this subsection shall retain  
19 jurisdiction of such matter for further proceedings, if any, to  
20 compel restitution of such tax funds to the taxpayer. In the  
21 event that any protested tax funds refunded to a taxpayer were  
22 disbursed to a taxing authority under this subsection instead of  
23 being held and invested by the collector under subsection 7 of  
24 this section, such taxing authority shall pay the taxpayer  
25 entitled to the refund of such protested taxes the same amount of  
26 interest, as determined by the circuit court having jurisdiction  
27 in the matter, such protested taxes would have earned if they had  
28 been held and invested by the collector.

1           9. No appeal filed shall stay any order of refund, but the  
2 decision filed by any court of last review modifying the circuit  
3 court's or state tax commission's determination pertaining to the  
4 amount of refund shall be binding on the parties, and the  
5 decision rendered shall be complied with by the party affected by  
6 any modification within ninety days of the date of such decision.  
7 No taxpayer shall receive any interest on any additional award of  
8 refund, and the collector shall not receive any interest on any  
9 ordered return of refund in whole or in part.

10           139.140. Except as provided in section 52.361, RSMo, the  
11 personal delinquent lists allowed to any collector shall be  
12 delivered to the collector and when [his] the collector's term of  
13 office expires then to [his] the successor, who shall be charged  
14 with the full amount thereof, and shall account therefor as for  
15 other moneys collected by [him] the collector. When [he] the  
16 collector makes [his] the next annual settlement [he] the  
17 collector shall return the lists to the clerk of the county  
18 commission, and in the city of St. Louis the lists and the  
19 uncollected tax bills to the comptroller of the city, and shall  
20 be entitled to credit for the amount [he] the collector has been  
21 unable to collect. The lists and bills shall be delivered to  
22 [his] the collector's successor, and so on until the whole are  
23 collected.

24           139.150. And in making collections on the said personal  
25 delinquent lists, the said collectors, except collectors in  
26 counties of the first or second classifications, shall give  
27 duplicate receipts therefor, one to be delivered to the person  
28 paying the same, and the other to be filed with the clerk of the

1 county commission, who shall charge the collector therewith.

2 139.210. 1. Every county collector and [ex officio county  
3 collector] collector-treasurer, other than the county collector  
4 of revenue of each county of the first or second classifications  
5 and except in the city of St. Louis, shall, on or before the  
6 fifth day of each month, file with the county clerk a detailed  
7 statement, verified by affidavit of all state, county, school,  
8 road and municipal taxes, and of all licenses by [him] the  
9 collector collected during the preceding month, and shall, except  
10 for tax payments made pursuant to section 139.053, on or before  
11 the fifteenth day of the month, pay the same, less [his] the  
12 collector's commissions, into the county treasuries and to the  
13 director of revenue.

14 2. The county collector of revenue of each county of the  
15 first or second classifications shall, before the fifteenth day  
16 of each month, file with the county clerk and auditor a detailed  
17 statement, verified by affidavit, of all state, county, school,  
18 road, and municipal taxes and of all licenses collected by the  
19 collector during the preceding month, and shall, except for tax  
20 payments made under section 139.053, on or before the fifteenth  
21 day of the month, pay such taxes and licenses, less commissions,  
22 into the treasuries of the appropriate taxing entities and to the  
23 director of revenue.

24 3. It shall be the duty of the county clerk, and [he] the  
25 clerk is hereby required, to forward immediately a certified copy  
26 of such detailed statement to the director of revenue, who shall  
27 keep an account of the state taxes with the collector.

28 139.220. Every collector of the revenue having made

1 settlement, according to law, of county revenue [by him]  
2 collected or received by the collector, shall pay the amount  
3 found due into the county treasury, and the treasurer shall give  
4 [him] the collector duplicate receipts therefor, one of which  
5 shall be filed in the office of the clerk of the county  
6 commission, who shall grant [him] the collector full quietus  
7 under the seal of the commission.

8 140.050. 1. Except as provided in section 52.361, RSMo,  
9 the county clerk shall file the delinquent lists in [his] the  
10 county clerk's office and within ten days thereafter make, under  
11 the seal of the commission, the lists into a back tax book as  
12 provided in section 140.060.

13 2. Except as provided in section 52.361, RSMo, when  
14 completed, the clerk shall deliver the book to the collector  
15 taking duplicate receipts therefor, one of which [he] the clerk  
16 shall file in [his] the clerk's office and the other [he] the  
17 clerk shall file with the director of revenue. The clerk shall  
18 charge the collector with the aggregate amount of taxes,  
19 interest, and clerk's fees contained in the back tax book.

20 3. The collector shall collect such back taxes and may levy  
21 upon, seize and distrain tangible personal property and may sell  
22 such property for taxes.

23 4. In the city of St. Louis, the city comptroller or other  
24 proper officer shall return the back tax book together with the  
25 uncollected tax bills within thirty days to the city collector.

26 5. If any county commission or clerk in counties not having  
27 a county auditor fails to comply with section 140.040, and this  
28 section, to the extent that the collection of taxes cannot be

1 enforced by law, the county commission or clerk, or their  
2 successors in office, shall correct such omissions at once and  
3 return the back tax book to the collector who shall collect such  
4 taxes.

5 140.070. All back taxes, of whatever kind, whether state,  
6 county or school, or of any city or incorporated town, which  
7 return delinquent tax lists to the county collector to collect,  
8 appearing due upon delinquent real estates shall be extended in  
9 the back tax book made under this chapter or chapter 52, RSMo.

10 In case the collector of any city or town has omitted or  
11 neglected to return to the county collector a list of delinquent  
12 lands and lots, as required by section 140.670, the present  
13 authorities of the city or town may cause the delinquent list to  
14 be certified, as by that section contemplated, and the delinquent  
15 taxes shall be by the county clerk put upon the back tax book and  
16 collected by the collector under authority of this chapter.

17 140.080. Except as provided in section 52.361, RSMo, the  
18 county clerk and the county collector shall compare the back tax  
19 book with the corrected delinquent land list made pursuant to  
20 sections 140.030 and 140.040 respectively, and the clerk shall  
21 certify on the delinquent land list on file in [his] the clerk's  
22 office that the list has been properly entered in the back tax  
23 book and shall attach a certificate at the end of the back tax  
24 book that it contains a true copy of the delinquent land list on  
25 file in [his] the collector's office.

26 140.160. 1. No proceedings for the sale of land and lots  
27 for delinquent taxes pursuant to this chapter or unpaid special  
28 assessments as provided in section 67.469, RSMo, relating to the

1 collection of delinquent and back taxes and unpaid special  
2 assessments and providing for foreclosure sale and redemption of  
3 land and lots therefor, shall be valid unless initial proceedings  
4 therefor shall be commenced within three years after delinquency  
5 of such taxes and unpaid special assessments, and any sale held  
6 pursuant to initial proceedings commenced within such period of  
7 three years shall be deemed to have been in compliance with the  
8 provisions of said law insofar as the time at which such sales  
9 are to be had is specified therein; provided further, that in  
10 suits or actions to collect delinquent drainage and/or levee  
11 assessments on real estate such suits or actions shall be  
12 commenced within three years after delinquency, otherwise no suit  
13 or action therefor shall be commenced, had or maintained, except  
14 that the three-year limitation described in this subsection shall  
15 not be applicable if any written instrument conveys any real  
16 estate having a tax-exempt status, if such instrument causes such  
17 real estate to again become taxable real property and if such  
18 instrument has not been recorded in the office of the recorder in  
19 the county in which the real estate has been situated. Such  
20 three-year limitation shall only be applicable once the recording  
21 of the title has occurred.

22 2. [In order to enable county and city collectors to be  
23 able to collect delinquent and back taxes and unpaid special  
24 assessments,] The county auditor in all counties having a county  
25 auditor shall annually audit [and list all delinquent and back  
26 taxes and unpaid special assessments] collections, deposits, and  
27 supporting reports of the collector and provide a copy of such  
28 audit [and list] to the county collector and to the governing

1 body of the county. A copy of the audit [and list] may be  
2 provided to [city collectors] all applicable taxing entities  
3 within the county at the discretion of the county collector.

4 140.230. 1. When real estate has been sold for taxes or  
5 other debt by the sheriff or collector of any county within the  
6 state of Missouri, and the same sells for a greater amount than  
7 the debt or taxes and all costs in the case it shall be the duty  
8 of the sheriff or collector of the county, when such sale has  
9 been or may hereafter be made, to make a written statement  
10 describing each parcel or tract of land sold by him for a greater  
11 amount than the debt or taxes and all costs in the case together  
12 with the amount of surplus money in each case. The statement  
13 shall be subscribed and sworn to by the sheriff or collector  
14 making it before some officer competent to administer oaths  
15 within this state, and then presented to the county commission of  
16 the county where the sale has been or may be made; and on the  
17 approval of the statement by the commission, the sheriff or  
18 collector making the same shall pay the surplus money into the  
19 county treasury, take the receipt in duplicate of the treasurer  
20 for the overplus of money and retain one of the duplicate  
21 receipts himself and file the other with the county commission,  
22 and thereupon the commission shall charge the treasurer with the  
23 amount.

24 2. The treasurer shall place such moneys in the county  
25 treasury to be held for the use and benefit of the person  
26 entitled to such moneys or to the credit of the school fund of  
27 the county, to be held in trust for the term of three years for  
28 the owner or owners or their legal representatives. At the end

1 of three years, if such fund shall not be called for, then it  
2 shall become a permanent school fund of the county.

3 3. County commissions shall compel owners or agents to make  
4 satisfactory proof of their claims before receiving their money;  
5 provided, that no county shall pay interest to the claimant of  
6 any such fund.

7 140.250. 1. Whenever any lands have been or shall  
8 hereafter be offered for sale for delinquent taxes, interest,  
9 penalty and costs by the collector of the proper county for any  
10 two successive years and no person shall have bid therefor a sum  
11 equal to the delinquent taxes thereon, interest, penalty and  
12 costs provided by law, then such county collector shall at the  
13 next regular tax sale of lands for delinquent taxes sell same to  
14 the highest bidder, and there shall be a ninety-day period of  
15 redemption from such sales as specified in section 140.405.

16 2. No certificate of purchase shall issue as to such sales,  
17 but the purchaser at such sales shall be entitled to the issuance  
18 and delivery of a collector's deed upon completion of title  
19 search action as specified in section 140.405.

20 3. If any lands or lots are not sold at such third  
21 offering, then the collector, in his discretion, need not again  
22 advertise or offer such lands or lots for sale more often than  
23 once every five years after the third offering of such lands or  
24 lots, and such offering shall toll the operation of any  
25 applicable statute of limitations.

26 4. A purchaser at any sale subsequent to the third offering  
27 of any land or lots, whether by the collector or a trustee as  
28 provided in section 140.260, shall be entitled to the immediate

1 issuance and delivery of a collector's deed and there shall be no  
2 period of redemption from any such sales after the third  
3 offering; provided, however, before any purchaser at a sale to  
4 which this section is applicable shall be entitled to a  
5 collector's deed it shall be the duty of the collector to demand,  
6 and the purchaser to pay, in addition to his bid, all taxes due  
7 and unpaid on such lands or lots that become due and payable on  
8 such lands or lots subsequent to the date of the taxes included  
9 in such advertisement and sale. The collector's deed or  
10 trustee's deed shall have priority over all other liens or  
11 encumbrances on the property sold except for real property taxes  
12 or federal liens. Any surplus shall be paid to the county  
13 treasury.

14 5. In the event the real purchaser at any sale to which  
15 this section is applicable shall be the owner of the lands or  
16 lots purchased, or shall be obligated to pay the taxes for the  
17 nonpayment of which such lands or lots were sold, then no  
18 collector's deed shall issue to such purchaser, or to anyone  
19 acting for or on behalf of such purchaser, without payment to the  
20 collector of such additional amount as will discharge in full all  
21 delinquent taxes, penalty, interest and costs.

22 140.260. 1. It shall be lawful for the county commission  
23 of any county, and the comptroller, mayor and president of the  
24 board of assessors of the city of St. Louis, to designate and  
25 appoint a suitable person or persons with discretionary authority  
26 to bid at all sales to which section 140.250 is applicable, and  
27 to purchase at such sales all lands or lots necessary to protect  
28 all taxes due and owing and prevent their loss to the taxing

1 authorities involved from inadequate bids.

2 2. Such person or persons so designated are hereby declared  
3 as to such purchases and as titleholders pursuant to collector's  
4 deeds issued on such purchases, to be trustees for the benefit of  
5 all funds entitled to participate in the taxes against all such  
6 lands or lots so sold.

7 3. Such person or persons so designated shall not be  
8 required to pay the amount bid on any such purchase but the  
9 collector's deed issuing on such purchase shall recite the  
10 delinquent taxes for which said lands or lots were sold, the  
11 amount due each respective taxing authority involved, and that  
12 the grantee in such deed or deeds holds title as trustee for the  
13 use and benefit of the fund or funds entitled to the payment of  
14 the taxes for which said lands or lots were sold.

15 4. The costs of all collectors' deeds, the recording of  
16 same and the advertisement of such lands or lots shall be paid  
17 out of the county treasury in the respective counties and such  
18 fund as may be designated therefor by the authorities of the city  
19 of St. Louis.

20 5. All lands or lots so purchased shall be sold and deeds  
21 ordered executed and delivered by such trustees upon order of the  
22 county commission of the respective counties and the comptroller,  
23 mayor and president of the board of assessors of the city of St.  
24 Louis, and the proceeds of such sales shall be applied, first, to  
25 the payment of the costs incurred and advanced, and the balance  
26 shall be distributed pro rata to the funds entitled to receive  
27 the taxes on the lands or lots so disposed of, and then any  
28 excess proceeds shall be distributed to the county treasurer to

1 be held for the use and benefit of the person or persons entitled  
2 to such proceeds.

3         6. Upon appointment of any such person or persons to act as  
4 trustee as herein designated a certified copy of the order making  
5 such appointment shall be delivered to the collector, and if such  
6 authority be revoked a certified copy of the revoking order shall  
7 also be delivered to the collector.

8         7. Compensation to trustees as herein designated shall be  
9 payable solely from proceeds derived from the sale of lands  
10 purchased by them as such trustees and shall be fixed by the  
11 authorities herein designated, but not in excess of ten percent  
12 of the price for which any such lands and lots are sold by the  
13 trustees; provided further, that if at any such sale any person  
14 bid a sufficient amount to pay in full all delinquent taxes,  
15 penalties, interest and costs, then the trustees herein  
16 designated shall be without authority to further bid on any such  
17 land or lots. If a third party is a successful bidder and there  
18 are excess proceeds, such proceeds shall be distributed as  
19 provided in subsection 5 of this section.

20         8. If the county commission of any county does not  
21 designate and appoint a suitable person or persons as trustee or  
22 trustees, so appointed, or the trustee or trustees do not accept  
23 property after the third offering where no sale occurred then it  
24 shall be at the discretion of the collector to sell such land  
25 subsequent to the third offering of such land and lots at any  
26 time and for any amount.

27         140.290. 1. After payment shall have been made the county  
28 collector shall give the purchaser a certificate in writing, to

1 be designated as a certificate of purchase, which shall carry a  
2 numerical number and which shall describe the land so purchased,  
3 each tract or lot separately stated, the total amount of the tax,  
4 with penalty, interest and costs, and the year or years of  
5 delinquency for which said lands or lots were sold, separately  
6 stated, and the aggregate of all such taxes, penalty, interest  
7 and costs, and the sum bid on each tract.

8 2. If the purchaser bid for any tract or lot of land a sum  
9 in excess of the delinquent tax, penalty, interest and costs for  
10 which said tract or lot of land was sold, such excess sum shall  
11 also be noted in the certificate of purchase, in a separate  
12 column to be provided therefor. Such certificate of purchase  
13 shall also recite the name and address of the owner or reputed  
14 owner if known, and if unknown then the party or parties to whom  
15 each tract or lot of land was assessed, together with the address  
16 of such party, if known, and shall also have incorporated therein  
17 the name and address of the purchaser. Such certificate of  
18 purchase shall also contain the true date of the sale and the  
19 time when the purchaser will be entitled to a deed for said land,  
20 if not redeemed as in this chapter provided, and the rate of  
21 interest that such certificate of purchase shall bear, which rate  
22 of interest shall not exceed the sum of ten percent per annum.  
23 Such certificate shall be authenticated by the county collector,  
24 who shall record the same in a permanent record book in his  
25 office before delivery to the purchaser.

26 3. Such certificate shall be assignable, but no assignment  
27 thereof shall be valid unless endorsed on such certificate and  
28 acknowledged before some officer authorized to take

1 acknowledgment of deeds and an entry of such assignment entered  
2 in the record of said certificate of purchase in the office of  
3 the county collector.

4 4. For each certificate of purchase issued, including the  
5 recording of the same, the county collector shall be entitled to  
6 receive and retain a fee of fifty cents, to be paid by the  
7 purchaser and treated as a part of the cost of the sale, and so  
8 noted on the certificate. For noting any assignment of any  
9 certificate the county collector shall be entitled to a fee of  
10 twenty-five cents, to be paid by the person requesting such  
11 recital of assignment, and which shall not be treated as a part  
12 of the cost of the sale.

13 5. No collector shall be authorized to issue a certificate  
14 of purchase to any nonresident of the state of Missouri or to  
15 enter a recital of any assignment of such certificate upon his  
16 record to a nonresident of the state, until such purchaser or  
17 assignee of such purchaser, as the case may be, shall have  
18 complied with the provisions of section 140.190 pertaining to  
19 nonresident purchasers.

20 6. This section shall not apply to any post-third year tax  
21 sale.

22 140.310. 1. The purchaser of any tract or lot of land at  
23 sale for delinquent taxes, homesteads excepted, shall at any time  
24 after one year from the date of sale be entitled to the immediate  
25 possession of the premises so purchased during the redemption  
26 period provided for in this law, unless sooner redeemed;  
27 provided, however, any owner or occupant of any tract or lot of  
28 land purchased may retain possession of said premises by making a

1 written assignment of, or agreement to pay, rent certain or  
2 estimated to accrue during such redemption period or so much  
3 thereof as shall be sufficient to discharge the bid of the  
4 purchaser with interest thereon as provided in the certificate of  
5 purchase.

6 2. The purchaser, his heirs or assigns, may enforce his  
7 rights under said written assignment or agreement in any manner  
8 now authorized or hereafter authorized by law for the collection  
9 of delinquent and unpaid rent; provided further, nothing herein  
10 contained shall operate to the prejudice of any owner not in  
11 default and whose interest in the tract or lot of land is not  
12 encumbered by the certificate of purchase, nor shall it prejudice  
13 the rights of any occupant of any tract or lot of land not liable  
14 to pay taxes thereon nor such occupant's interest in any planted,  
15 growing or unharvested crop thereon.

16 3. Any additions or improvements made to any tract or lot  
17 of land by any occupant thereof, as tenant or otherwise, and made  
18 prior to such tax sale, which such occupant would be permitted to  
19 detach and remove from the land under his contract of occupancy  
20 shall also, to the same extent, be removable against the  
21 purchaser, his heirs or assigns.

22 4. Any rent collected by the purchaser, his heirs or  
23 assigns, shall operate as a payment upon the amount due the  
24 holder of such certificate of purchase, and such amount or  
25 amounts, together with the date paid and by whom shall be  
26 endorsed as a credit upon said certificate, and which said sums  
27 shall be taken into consideration in the redemption of such land,  
28 as provided for in this chapter.

1           5. Any purchaser, heirs or assigns, in possession within  
2 the period of redemption against whom rights of redemption are  
3 exercised shall be protected in the value of any planted, growing  
4 and/or unharvested crop on the lands redeemed in the same manner  
5 as such purchaser, heirs or assigns would be protected in  
6 valuable and lasting improvements made upon said lands after the  
7 period of redemption and referred to in section 140.360.

8           6. The one-year redemption period shall not apply to third  
9 year tax sales, but the ninety-day redemption period as provided  
10 in section 140.405 shall apply to such sales. There shall be no  
11 redemption period for a post-third year tax sale.

12           140.340. 1. The owner or occupant of any land or lot sold  
13 for taxes, or any other persons having an interest therein, may  
14 redeem the same at any time during the one year next ensuing, in  
15 the following manner: by paying to the county collector, for the  
16 use of the purchaser, his heirs or assigns, the full sum of the  
17 purchase money named in his certificate of purchase and all the  
18 cost of the sale, including the cost of the title search and  
19 mailing of notification required in sections 140.250 to 140.405,  
20 together with interest at the rate specified in such certificate,  
21 not to exceed ten percent annually, except on a sum paid by a  
22 purchaser in excess of the delinquent taxes due plus costs of the  
23 sale, no interest shall be owing on the excess amount, with all  
24 subsequent taxes which have been paid thereon by the purchaser,  
25 his heirs or assigns, with interest at the rate of eight percent  
26 per annum on such taxes subsequently paid, and in addition  
27 thereto the person redeeming any land shall pay the costs  
28 incident to entry of recital of such redemption.

1           2. Upon deposit with the county collector of the amount  
2 necessary to redeem as herein provided, it shall be the duty of  
3 the county collector to mail to the purchaser, his heirs or  
4 assigns, at the last post office address if known, and if not  
5 known, then to the address of the purchaser as shown in the  
6 record of the certificate of purchase, notice of such deposit for  
7 redemption.

8           3. Such notice, given as herein provided, shall stop  
9 payment to the purchaser, his heirs or assigns, of any further  
10 interest or penalty.

11           4. In case the party purchasing said land, his heirs or  
12 assigns, fails to take a tax deed for the land so purchased  
13 within six months after the expiration of the one year next  
14 following the date of sale, no interest shall be charged or  
15 collected from the redemptioner after that time.

16           140.405. Any person purchasing property at a delinquent  
17 land tax auction shall not acquire the deed to the real estate,  
18 as provided for in section 140.420, until the [person] purchaser  
19 meets with the [following requirement or until such person makes  
20 affidavit that a title search has revealed no publicly recorded  
21 deed of trust, mortgage, lease, lien or claim on the real estate]  
22 requirements of this section. [At least] The purchaser shall  
23 obtain a title search from a licensed attorney, abstract, or  
24 title company ninety days prior to the date when a purchaser is  
25 authorized to acquire the deed[,]. The purchaser shall notify  
26 any person who holds a publicly recorded deed of trust, mortgage,  
27 lease, lien or claim upon that real estate of the latter person's  
28 right to redeem such person's publicly recorded security or

1 claim. Notice shall be sent by certified mail to any such  
2 person, including one who was the publicly recorded owner of the  
3 property sold at the delinquent land tax auction previous to such  
4 sale, at such person's last known available address, except that  
5 no ninety-day notice is required for post-third year tax sales as  
6 provided in subsection 4 of section 140.250. Failure of the  
7 purchaser to comply with this provision shall result in such  
8 purchaser's loss of all interest in the real estate. If any real  
9 estate is purchased at a third-offering tax auction and has a  
10 publicly recorded deed of trust, mortgage, lease, lien or claim  
11 upon the real estate, the purchaser of said property at a  
12 third-offering tax auction shall notify anyone with a publicly  
13 recorded deed of trust, mortgage, lease, lien or claim upon the  
14 real estate pursuant to this section within forty-five days after  
15 the purchase at the collector's sale. Once the purchaser has  
16 [notified] provided to the county collector [by affidavit that  
17 proper notice has been given] a copy of the title search, notice,  
18 and mail certification, anyone with a publicly recorded deed of  
19 trust, mortgage, lease, lien or claim upon the property shall  
20 have ninety days from the date of mail certification to redeem  
21 said property or be forever barred from redeeming said property,  
22 except that no notice is required for post-third year tax sales  
23 as provided in subsection 4 of section 140.250. If the county  
24 collector chooses to have the title search done then the county  
25 collector must comply with all provisions of this section, and  
26 may charge the purchaser the cost of the title search before  
27 giving the purchaser a deed pursuant to section 140.420.

28 140.420. If no person shall redeem the lands sold for

1    taxes, if redemption is allowed, within one year [from the sale]  
2    or within ninety days of the notice as specified in section  
3    140.405 after a third-year tax sale, at the expiration thereof,  
4    and on production of certificate of purchase, the collector of  
5    the county in which the sale of such lands took place shall  
6    execute to the purchaser, his heirs or assigns, in the name of  
7    the state, a conveyance of the real estate so sold, which shall  
8    vest in the grantee an absolute estate in fee simple, subject,  
9    however, to all claims thereon for unpaid taxes except such  
10    unpaid taxes existing at time of the purchase of said lands and  
11    the lien for which taxes was inferior to the lien for taxes for  
12    which said tract or lot of land was sold.

13        140.730. 1. Tangible personal property taxes assessed on  
14    and after January 1, 1946, and all personal taxes delinquent at  
15    that date, shall constitute a debt, as of the date on which such  
16    taxes were levied for which a personal judgment may be recovered  
17    against the party assessed with such taxes before any court of  
18    this state having jurisdiction. Delinquent personal property  
19    taxes shall be subject to the same interest and penalties  
20    prescribed for delinquent real property taxes.

21        2. All actions commenced pursuant to this law shall be  
22    prosecuted in the name of the state of Missouri, at the relation  
23    and to the use of the collector and against the person or persons  
24    named in the tax bill, and in one petition and in one count  
25    thereof may be included the said taxes for all such years as may  
26    be delinquent and unpaid, and said taxes shall be set forth in a  
27    tax bill or bills of said personal back taxes duly authenticated  
28    by the certificate of the collector and filed with the petition;

1 and said tax bill or tax bills so certified shall be prima facie  
2 evidence that the amount claimed in said suit is just and  
3 correct, and all notices and process in suits pursuant to this  
4 chapter shall be sued and served in the same manner as in civil  
5 actions, and the general laws of this state as to practice and  
6 proceedings and appeals and writs of error in civil cases shall  
7 apply, as far as applicable, to the above actions; provided,  
8 however, that in no case shall the state, county, city or  
9 collector be liable for any costs nor shall any be taxed against  
10 them or any of them.

11 3. For the purpose of this chapter, personal tax bills  
12 shall become delinquent on the first day of January following the  
13 year the taxes are due, and suits thereon may be instituted on  
14 and after the first day of February following, and within three  
15 years from said day. If the collector, after using due  
16 diligence, is unable to collect any personal property taxes  
17 charged in the delinquent tax list within three years following  
18 the year the taxes are due, the collector may remove such  
19 personal property taxes from the delinquent or back taxes books  
20 in the same manner as real estate is removed under section  
21 137.260, RSMo. Such abated amounts shall be reported on the  
22 annual settlement made by a collector of revenue.

23 4. Said personal tax shall be presented and allowed against  
24 the estates of deceased or insolvent debtors, in the same manner  
25 and with like effect, as other indebtedness of said debtors. The  
26 remedy hereby provided for the collection of personal tax bills  
27 is cumulative, and shall not in any manner impair other methods  
28 existing or hereafter provided for the collection of the same.

1           141.150. Fees shall be allowed for services rendered under  
2 the provisions of sections 141.010 to 141.160 as follows:

3           (1) To the collector [two percent on all sums collected;  
4 such percent] the fee authorized by section 52.290, RSMo, to be  
5 taxed as costs and collected from the party redeeming, or from  
6 the proceeds of sale, as herein provided;

7           (2) To the collector for making the back tax book,  
8 twenty-five cents per tract, to be taxed as costs and collected  
9 from the party redeeming such tract;

10          (3) To the collector, attorney's fees in the sum of five  
11 percent of the amount of taxes actually collected and paid into  
12 the treasury after judgment is obtained or if such taxes are paid  
13 before judgment, but after suit is instituted, two percent on all  
14 sums collected and paid into the treasury; and an additional sum  
15 in the amount of two dollars for each suit instituted pursuant to  
16 the provisions of sections 141.010 to 141.160, where publication  
17 is not necessary, and in the amount of five dollars for each suit  
18 where publication is necessary, which sums shall be taxed and  
19 collected as other costs;

20          (4) To the circuit clerk, associate circuit judge, sheriff  
21 and printer, such fees as are allowed by law for like services in  
22 civil cases, which shall be taxed as costs in the case; provided,  
23 that in no case shall the state or county be liable for any such  
24 costs, nor shall the county commission or state auditor or  
25 commissioner of administration allow any claim for any costs  
26 incurred by the provisions of this law; provided further, that  
27 all fees collected shall be accounted for and all fees collected,  
28 except those allowed the printer, shall be paid to the county

1     treasurer at such times and in the manner as otherwise provided  
2     by law.

3             141.440. The collector shall also cause to be prepared and  
4     sent by [restricted, registered or certified] United States mail  
5     with postage prepaid, within thirty days after the filing of such  
6     petition, a brief notice of the filing of the suit, to the  
7     persons named in the petition as being the last known persons in  
8     whose names tax bills affecting the respective parcels of real  
9     estate described in said petition were last billed or charged on  
10    the books of the collector, or the last known owner of record, if  
11    different, and to the addresses of said persons upon said records  
12    of the collector. [The terms "restricted", "registered" or  
13    "certified mail" as used in this section mean mail which carries  
14    on the face thereof in a conspicuous place, where it will not be  
15    obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and  
16    which also requires] All such mail shall require a return receipt  
17    or a statement by the postal authorities that the addressee  
18    refused to receive and receipt for such mail. If the notice is  
19    returned to the collector by the postal authorities as  
20    undeliverable for reasons other than the refusal by the addressee  
21    to receive and receipt for the notice as shown by the return  
22    receipt, then the collector shall make a search of the records  
23    maintained by the county, including those kept by the recorder of  
24    deeds, to discern the name and address of any person who, from  
25    such records, appears as a successor to the person to whom the  
26    original notice was addressed, and to cause another notice to be  
27    mailed to such person. The collector shall prepare and file with  
28    the circuit clerk at least thirty days before judgment is entered

1 by the court on the petition an affidavit reciting to the court  
2 any name, address and serial number of the tract of real estate  
3 affected by any such notices of suit that are undeliverable  
4 because of an addressee's refusal to receive and receipt for the  
5 same, or of any notice otherwise nondeliverable by mail, or in  
6 the event that any name or address does not appear on the records  
7 of the collector, then of that fact. The affidavit in addition  
8 to the recitals set forth above shall also state reason for the  
9 nondelivery of such notice.

10 141.500. 1. After the trial of the issues, the court  
11 shall, as promptly as circumstances permit, render judgment. If  
12 the court finds that no tax bill upon the land collectible by the  
13 collector or the relator was delinquent when the suit was  
14 instituted or tried, then the judgment of the court shall be that  
15 the cause be dismissed as to the parcels of real estate described  
16 in the tax bill; or, if the evidence warrant, the judgment may be  
17 for the principal amount of the delinquent tax bills upon the  
18 real estate upon which suit was brought, together with interest,  
19 penalties, attorney's and appraiser's fees and costs computed as  
20 of the date of the judgment. The judgment may recite the amount  
21 of each tax bill, the date when it began to bear interest, and  
22 the rate of such interest, together with the rate and amount of  
23 penalties, attorney's and appraiser's fees not to exceed fifteen  
24 dollars. It may decree that the lien upon the parcels of real  
25 estate described in the tax bill be foreclosed and such real  
26 estate sold by the sheriff, and the cause shall be continued for  
27 further proceedings, as herein provided.

28 2. The collector may, at his option, cause to be prepared

1 and sent by [restricted, registered or certified] United States  
2 mail with postage prepaid, within thirty days after the rendering  
3 of such judgment, a brief notice of such judgment and the  
4 availability of a written redemption contract pursuant to section  
5 141.530 to the persons named in the judgment as being the last  
6 known persons in whose names tax bills affecting the respective  
7 parcels of real estate described in such judgment were last  
8 billed or charged on the books of the collector, or the last  
9 known owner of record, if different, and to the addresses of such  
10 persons upon the records of the collector. [The terms  
11 "restricted", "registered" or "certified mail" as used in this  
12 section mean mail which carries on the face thereof in a  
13 conspicuous place, where it will not be obliterated, the  
14 endorsement, "DELIVER TO ADDRESSEE ONLY", and which also  
15 requires] All such mail shall require a return receipt or a  
16 statement by the postal authorities that the addressee refused to  
17 receive and receipt for such mail. If the notice is returned to  
18 the collector by the postal authorities as undeliverable for  
19 reasons other than the refusal by the addressee to receive and  
20 receipt for the notice as shown by the return receipt, then the  
21 collector shall make a search of the records maintained by the  
22 county, including those kept by the recorder of deeds, to discern  
23 the name and address of any person who, from such records,  
24 appears as a successor to the person to whom the original notice  
25 was addressed, and to cause another notice to be mailed to such  
26 person. The collector shall prepare and file with the circuit  
27 clerk prior to confirmation hearings an affidavit reciting to the  
28 court any name, address and serial number of the tract of real

1 estate affected of any such notices of judgment that are  
2 undeliverable because of an addressee's refusal to receive and  
3 receipt for the same, or of any notice otherwise nondeliverable  
4 by mail, or in the event that any name or address does not appear  
5 on the records of the collector, then of that fact. The  
6 affidavit in addition to the recitals set forth above shall also  
7 state reason for the nondelivery of such notice.

8 141.540. 1. In any county at a certain front door of whose  
9 courthouse sales of real estate are customarily made by the  
10 sheriff under execution, the sheriff shall advertise for sale and  
11 sell the respective parcels of real estate ordered sold by him or  
12 her pursuant to any judgment of foreclosure by any court pursuant  
13 to sections 141.210 to 141.810 at any of such courthouses, but  
14 the sale of such parcels of real estate shall be held at the same  
15 front door as sales of real estate are customarily made by the  
16 sheriff under execution.

17 2. Such advertisements may include more than one parcel of  
18 real estate, and shall be in substantially the following form:

19 NOTICE OF SHERIFF'S SALE UNDER JUDGMENT OF FORECLOSURE OF LIENS  
20 FOR DELINQUENT LAND TAXES

21 No.

22 ..... In the Circuit Court of ..... County, Missouri. In  
23 the Matter of Foreclosure of Liens for Delinquent Land Taxes  
24 Collector of Revenue of ..... County, Missouri, Plaintiff,  
25 --vs.-- Parcels of Land encumbered with Delinquent Tax Liens,  
26 Defendants.

27 WHEREAS, judgment has been rendered against parcels of real  
28 estate for taxes, interest, penalties, attorney's fees and costs

1 with the serial numbers of each parcel of real estate, the  
2 description thereof, the name of the person appearing in the  
3 petition in the suit, and the total amount of the judgment  
4 against each such parcel for taxes, interest, penalties,  
5 attorney's fees and costs, all as set out in said judgment and  
6 described in each case, respectively, as follows: (Here set out  
7 the respective serial numbers, descriptions, names and total  
8 amounts of each judgment, next above referred to.) and,

9 WHEREAS, such judgment orders such real estate sold by the  
10 undersigned sheriff, to satisfy the total amount of such  
11 judgment, including interest, penalties, attorney's fees and  
12 costs,

13 NOW, THEREFORE,

14 Public Notice is hereby given that I ....., Sheriff of  
15 ..... County, Missouri, will sell such real estate, parcel  
16 by parcel, at public auction, to the highest bidder, for cash,  
17 between the hours of nine o'clock A.M. and five o'clock P.M., at  
18 the ..... front door of the ..... County Courthouse in .....,  
19 Missouri, on ....., the ..... day of ....., 20..., and  
20 continuing from day to day thereafter, to satisfy the judgment as  
21 to each respective parcel of real estate sold. If no acceptable  
22 bids are received as to any parcel of real estate, said parcel  
23 shall be sold to the Land Trust of ..... (insert name of  
24 County), Missouri.

25 Any bid received shall be subject to confirmation by the  
26 court.

27 .....  
28 Sheriff of ..... County,

Missouri.  
..... Delinquent  
Land Tax Attorney Address: ..... First  
Publication ....., 20...

3. Such advertisement shall be published four times, once a week, upon the same day of each week during successive weeks prior to the date of such sale, in a daily newspaper of general circulation regularly published in the county, qualified according to law for the publication of public notices and advertisements.

4. In addition to the provisions herein for notice and advertisement of sale, the county collector shall enter upon the property subject to foreclosure of these tax liens and post a written informational notice in any conspicuous location thereon. This notice shall describe the property and advise that it is the subject of delinquent land tax collection proceedings before the circuit court brought pursuant to sections 141.210 to 141.810 and that it may be sold for the payment of delinquent taxes at a sale to be held at ten o'clock a.m., date and place, and shall also contain a file number and the address and phone number of the collector. If the collector chooses to post such notices as authorized by this subsection, such posting must be made not later than the fourteenth day prior to the date of the sale.

5. The collector shall, concurrently with the beginning of the publication of sale, cause to be prepared and sent by [restricted, registered or certified] United States mail with postage prepaid, a brief notice of the date, location, and time of sale of property in foreclosure of tax liens pursuant to

1 sections 141.210 to 141.810, to the persons named in the petition  
2 as being the last known persons in whose names tax bills  
3 affecting the respective parcels of real estate described in said  
4 petition were last billed or charged on the books of the  
5 collector, or the last known owner of record, if different, and  
6 to the addresses of said persons upon said records of the  
7 collector. [The terms "restricted", "registered" or "certified  
8 mail" as used in this section mean mail which carries on the face  
9 thereof in a conspicuous place, where it will not be obliterated,  
10 the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also  
11 requires] All such mail shall require a return receipt or a  
12 statement by the postal authorities that the addressee refused to  
13 receive and receipt for such mail. If the notice is returned to  
14 the collector by the postal authorities as undeliverable for  
15 reasons other than the refusal by the addressee to receive and  
16 receipt for the notice as shown by the return receipt, then the  
17 collector shall make a search of the records maintained by the  
18 county, including those kept by the recorder of deeds, to discern  
19 the name and address of any person who, from such records,  
20 appears as a successor to the person to whom the original notice  
21 was addressed, and to cause another notice to be mailed to such  
22 person. The collector shall prepare and file with the circuit  
23 clerk prior to confirmation hearings an affidavit reciting to the  
24 court any name, address and serial number of the tract of real  
25 estate affected of any such notices of sale that are  
26 undeliverable because of an addressee's refusal to receive and  
27 receipt for the same, or of any notice otherwise nondeliverable  
28 by mail, or in the event that any name or address does not appear

1 on the records of the collector, then of that fact. The  
2 affidavit in addition to the recitals set forth above shall also  
3 state reason for the nondelivery of such notice.

4 6. The collector may, at his or her option, concurrently  
5 with the beginning of the publication of sale, cause to be  
6 prepared and sent by [restricted, registered or certified] United  
7 States mail with postage prepaid, a brief notice of the date,  
8 location, and time of sale of property in foreclosure of tax  
9 liens pursuant to sections 141.210 to 141.810, to the mortgagee  
10 or security holder, if known, of the respective parcels of real  
11 estate described in said petition, and to the addressee of such  
12 mortgagee or security holder according to the records of the  
13 collector. [The terms "restricted", "registered" or "certified  
14 mail" as used in this section mean mail which carries on the face  
15 thereof in a conspicuous place, where it will not be obliterated,  
16 the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also  
17 requires a return receipt or a statement by the postal  
18 authorities that the addressee refused to receive and receipt for  
19 such mail.] If the notice is returned to the collector by the  
20 postal authorities as undeliverable for reasons other than the  
21 refusal by the addressee to receive and receipt for the notice as  
22 shown by the return receipt, then the collector shall make a  
23 search of the records maintained by the county, including those  
24 kept by the recorder of deeds, to discern the name and address of  
25 any security holder who, from such records, appears as a  
26 successor to the security holder to whom the original notice was  
27 addressed, and to cause another notice to be mailed to such  
28 security holder. The collector shall prepare and file with the

1 circuit clerk prior to confirmation hearings an affidavit  
2 reciting to the court any name, address and serial number of the  
3 tract of real estate affected by any such notices of sale that  
4 are undeliverable because of an addressee's refusal to receive  
5 and receipt for the same, or of any notice otherwise  
6 nondeliverable by mail, and stating the reason for the  
7 nondelivery of such notice.

8 141.640. Upon the filing of any delinquent tax bill or  
9 bills or any list thereof with the collector, as provided in  
10 sections 141.210 to 141.810, there shall be imposed and charged  
11 on each such tax bill [a collector's commission of two percent of  
12 the principal amount of such delinquent tax bill] the fee  
13 authorized under section 52.290, RSMo, as an additional penalty  
14 and part of the lien thereof to be paid to the collector on all  
15 such tax bills collected by him, which [two percent penalty] fee  
16 shall be collected from the party redeeming the parcel of real  
17 estate upon which the tax bill is a lien, and shall be accounted  
18 for by the collector as other similar penalties are collected by  
19 him on delinquent land taxes upon which suit has not been filed,  
20 or, if filed, was not filed under the provisions of sections  
21 141.210 to 141.810.

22 165.071. 1. At least once in every month the county  
23 collector in all counties of the first and second classifications  
24 and the collector-treasurer in counties having township  
25 organization shall pay over to the treasurer of the school board  
26 of all seven-director districts all moneys received and collected  
27 by the county collector and the collector-treasurer to which the  
28 board is entitled and take duplicate receipts from the treasurer,

1 one of which the county collector and the collector-treasurer  
2 shall file with the secretary of the school board and the other  
3 the county collector and the collector-treasurer shall file in  
4 his or her settlement with the county commission.

5 2. The county collector in counties of the third and fourth  
6 classification, except in counties under township organization,  
7 shall pay over to the county treasurer at least once in every  
8 month all moneys received and collected by the county collector  
9 which are due each school district and shall take duplicate  
10 receipts therefor, one of which the county collector shall file  
11 in his or her settlement with the county commission. The county  
12 treasurer in such counties shall pay over to the treasurer of the  
13 school board of seven-director districts, at least once in every  
14 month, all moneys so received by the county treasurer to which  
15 the board is entitled. Upon payment the county treasurer shall  
16 take duplicate receipts from the treasurer of the school board,  
17 one of which the county treasurer shall file with the secretary  
18 of the school board, and the other [he] the county treasurer  
19 shall file in his or her settlement with the county commission.

20 301.025. 1. No state registration license to operate any  
21 motor vehicle in this state shall be issued unless the  
22 application for license of a motor vehicle or trailer is  
23 accompanied by [a] the owner's paid tax receipt, or if the owner  
24 making application for the license was not the owner of the motor  
25 vehicle or trailer for the tax year which immediately precedes  
26 the year in which the vehicle's or trailer's registration is due,  
27 the owner applying for the license shall submit proof to the  
28 collector or collector-treasurer that the previous owner of the

1 motor vehicle or trailer being registered has paid taxes on the  
2 motor vehicle or trailer in the county the taxes were assessed  
3 and due for the tax year immediately preceding the year in which  
4 the motor vehicle or trailer is being registered, and which  
5 reflects that all taxes, including delinquent taxes from prior  
6 years, have been paid, or a statement certified by the county  
7 collector or collector-treasurer of the county in which the  
8 applicant's property was assessed showing that the state and  
9 county tangible personal property taxes for such previous tax  
10 year and all delinquent taxes due have been paid by the  
11 applicant, or a statement certified by the county [or township]  
12 collector or collector-treasurer for such previous year that no  
13 such taxes were assessed or due and, the applicant has no unpaid  
14 taxes on the collector's tax roll for any subsequent year or, if  
15 the applicant is not a resident of this state and serving in the  
16 armed forces of the United States, the application is accompanied  
17 by a leave and earnings statement from such person verifying such  
18 status or, if the applicant is an organization described pursuant  
19 to subdivision (5) of section 137.100, RSMo, or subsection 1 of  
20 section 137.101, RSMo, the application is accompanied by a  
21 document, in a form approved by the director, verifying that the  
22 organization is registered with the department of revenue or is  
23 determined by the Internal Revenue Service to be a tax-exempt  
24 entity. If the director of the department of revenue has been  
25 notified by the assessor pursuant to subsection 2 of section  
26 137.101, RSMo, that the applicant's personal property is not tax  
27 exempt, then the organization's application shall be accompanied  
28 by a statement certified by the county collector or

1 collector-treasurer of the county in which the organization's  
2 property was assessed showing that the state and county tangible  
3 personal property taxes for such previous tax year and all  
4 delinquent taxes due have been paid by the organization. In the  
5 event the registration is a renewal of a registration made two or  
6 three years previously, the application shall be accompanied by  
7 proof that taxes were not due or have been paid for the two or  
8 three years which immediately precede the year in which the motor  
9 vehicle's or trailer's registration is due. The county collector  
10 or collector-treasurer shall not be required to issue a receipt  
11 or certified statement that taxes were not assessed or due for  
12 the immediately preceding tax year until all personal property  
13 taxes, including all current and delinquent taxes, are paid. If  
14 the applicant was a resident of another county of this state in  
15 the applicable preceding years, he or she must submit to the  
16 collector or collector-treasurer in the county of residence proof  
17 that the personal property tax was paid in the applicable tax  
18 years. Every county collector and collector-treasurer shall give  
19 each person a tax receipt or a certified statement of tangible  
20 personal property taxes paid. The receipt issued by the county  
21 collector in any county of the first classification with a  
22 charter form of government which contains part of a city with a  
23 population of at least three hundred fifty thousand inhabitants  
24 which is located in more than one county, any county of the first  
25 classification without a charter form of government with a  
26 population of at least one hundred fifty thousand inhabitants  
27 which contains part of a city with a population of at least three  
28 hundred fifty thousand inhabitants which is located in more than

1 one county and any county of the first classification without a  
2 charter form of government with a population of at least one  
3 hundred ten thousand but less than one hundred fifty thousand  
4 inhabitants shall be determined null and void if the person  
5 paying tangible personal property taxes issues or passes a check  
6 or other similar sight order which is returned to the collector  
7 because the account upon which the check or order was drawn was  
8 closed or did not have sufficient funds at the time of  
9 presentation for payment by the collector to meet the face amount  
10 of the check or order. The collector may assess and collect in  
11 addition to any other penalty or interest that may be owed, a  
12 penalty of ten dollars or five percent of the total amount of the  
13 returned check or order whichever amount is greater to be  
14 deposited in the county general revenue fund, but in no event  
15 shall such penalty imposed exceed one hundred dollars. The  
16 collector may refuse to accept any check or other similar sight  
17 order in payment of any tax currently owed plus penalty or  
18 interest from a person who previously attempted to pay such  
19 amount with a check or order that was returned to the collector  
20 unless the remittance is in the form of a cashier's check,  
21 certified check or money order. If a person does not comply with  
22 the provisions of this section, a tax receipt issued pursuant to  
23 this section is null and void and no state registration license  
24 shall be issued or renewed. Where no such taxes are due each  
25 such collector shall, upon request, certify such fact and  
26 transmit such statement to the person making the request. Each  
27 receipt or statement shall describe by type the total number of  
28 motor vehicles on which personal property taxes were paid, and no

1 renewal of any state registration license shall be issued to any  
2 person for a number greater than that shown on his or her tax  
3 receipt or statement except for a vehicle which was purchased  
4 without another vehicle being traded therefor, or for a vehicle  
5 previously registered in another state, provided the application  
6 for title or other evidence shows that the date the vehicle was  
7 purchased or was first registered in this state was such that no  
8 personal property tax was owed on such vehicle as of the date of  
9 the last tax receipt or certified statement prior to the renewal.  
10 The director of revenue shall make necessary rules and  
11 regulations for the enforcement of this section, and shall design  
12 all necessary forms. If electronic data is not available,  
13 residents of counties with a township form of government and with  
14 collector-treasurers shall present personal property tax receipts  
15 which have been paid for the preceding two years when registering  
16 under this section.

17 2. Every county collector in counties with a population of  
18 over six hundred thousand and less than nine hundred thousand  
19 shall give priority to issuing tax receipts or certified  
20 statements pursuant to this section for any person whose motor  
21 vehicle registration expires in January. Such collector shall  
22 send tax receipts or certified statements for personal property  
23 taxes for the previous year within three days to any person who  
24 pays the person's personal property tax in person, and within  
25 twenty working days, if the payment is made by mail. Any person  
26 wishing to have priority pursuant to this subsection shall notify  
27 the collector at the time of payment of the property taxes that a  
28 motor vehicle registration expires in January. Any person

1 purchasing a new vehicle in December and licensing such vehicle  
2 in January of the following year may use the personal property  
3 tax receipt of the prior year as proof of payment.

4 3. In addition to all other requirements, the director of  
5 revenue shall not register any vehicle subject to the heavy  
6 vehicle use tax imposed by Section 4481 of the Internal Revenue  
7 Code of 1954 unless the applicant presents proof of payment, or  
8 that such tax is not owing, in such form as may be prescribed by  
9 the United States Secretary of the Treasury. No proof of payment  
10 of such tax shall be required by the director until the form for  
11 proof of payment has been prescribed by the Secretary of the  
12 Treasury.

13 4. Beginning July 1, 2000, a county collector or  
14 collector-treasurer may notify, by ordinary mail, any owner of a  
15 motor vehicle for which personal property taxes have not been  
16 paid that if full payment is not received within thirty days the  
17 collector may notify the director of revenue to suspend the motor  
18 vehicle registration for such vehicle. Any notification returned  
19 to the collector or collector-treasurer by the post office shall  
20 not result in the notification to the director of revenue for  
21 suspension of a motor vehicle registration. Thereafter, if the  
22 owner fails to timely pay such taxes the collector or  
23 collector-treasurer may notify the director of revenue of such  
24 failure. Such notification shall be on forms designed and  
25 provided by the department of revenue and shall list the motor  
26 vehicle owner's full name, including middle initial, the owner's  
27 address, and the year, make, model and vehicle identification  
28 number of such motor vehicle. Upon receipt of this notification

1 the director of revenue may provide notice of suspension of motor  
2 vehicle registration to the owner at the owner's last address  
3 shown on the records of the department of revenue. Any  
4 suspension imposed may remain in effect until the department of  
5 revenue receives notification from a county collector or  
6 collector-treasurer that the personal property taxes have been  
7 paid in full. Upon the owner furnishing proof of payment of such  
8 taxes and paying a twenty dollar reinstatement fee to the  
9 director of revenue the motor vehicle or vehicles registration  
10 shall be reinstated. In the event a motor vehicle registration  
11 is suspended for nonpayment of personal property tax the owner so  
12 aggrieved may appeal to the circuit court of the county of his or  
13 her residence for review of such suspension at any time within  
14 thirty days after notice of motor vehicle registration  
15 suspension. Upon such appeal the cause shall be heard de novo in  
16 the manner provided by chapter 536, RSMo, for the review of  
17 administrative decisions. The circuit court may order the  
18 director to reinstate such registration, sustain the suspension  
19 of registration by the director or set aside or modify such  
20 suspension. Appeals from the judgment of the circuit court may  
21 be taken as in civil cases. The prosecuting attorney of the  
22 county where such appeal is taken shall appear in behalf of the  
23 director, and prosecute or defend, as the case may require.

24 5. Beginning July 1, 2005, a city not within a county or  
25 any home rule city with more than four hundred thousand  
26 inhabitants and located in more than one county may notify, by  
27 ordinary mail, any owner of a motor vehicle who is delinquent in  
28 payment of vehicle-related fees and fines that if full payment is

1 not received within thirty days, the city not within a county or  
2 any home rule city with more than four hundred thousand  
3 inhabitants and located in more than one county may notify the  
4 director of revenue to suspend the motor vehicle registration for  
5 such vehicle. Any notification returned to the city not within a  
6 county or any home rule city with more than four hundred thousand  
7 inhabitants and located in more than one county by the post  
8 office shall not result in the notification to the director of  
9 revenue for suspension of a motor vehicle registration. If the  
10 vehicle-related fees and fines are assessed against a car that is  
11 registered in the name of a rental or leasing company and the  
12 vehicle is rented or leased to another person at the time the  
13 fees or fines are assessed, the rental or leasing company may  
14 rebut the presumption by providing the city not within a county  
15 or any home rule city with more than four hundred thousand  
16 inhabitants and located in more than one county with a copy of  
17 the rental or lease agreement in effect at the time the fees or  
18 fines were assessed. A rental or leasing company shall not be  
19 charged for fees or fines under this subsection, nor shall the  
20 registration of a vehicle be suspended, unless prior written  
21 notice of the fees or fines has been given to that rental or  
22 leasing company by ordinary mail at the address appearing on the  
23 registration and the rental or leasing company has failed to  
24 provide the rental or lease agreement copy within fifteen days of  
25 receipt of such notice. Any notification to a rental or leasing  
26 company that is returned to the city not within a county or any  
27 home rule city with more than four hundred thousand inhabitants  
28 and located in more than one county by the post office shall not

1 result in the notification to the director of revenue for  
2 suspension of a motor vehicle registration. For the purpose of  
3 this section, "vehicle-related fees and fines" includes, but is  
4 not limited to, traffic violation fines, parking violation fines,  
5 vehicle towing, storage and immobilization fees, and any late  
6 payment penalties, other fees, and court costs associated with  
7 the adjudication or collection of those fines.

8 6. If after notification under subsection 5 of this section  
9 the vehicle owner fails to pay such vehicle-related fees and  
10 fines to the city not within a county or any home rule city with  
11 more than four hundred thousand inhabitants and located in more  
12 than one county within thirty days from the date of such notice,  
13 the city not within a county or any home rule city with more than  
14 four hundred thousand inhabitants and located in more than one  
15 county may notify the director of revenue of such failure. Such  
16 notification shall be on forms or in an electronic format  
17 approved by the department of revenue and shall list the vehicle  
18 owner's full name and address, and the year, make, model, and  
19 vehicle identification number of such motor vehicle and such  
20 other information as the director shall require.

21 7. Upon receipt of notification under subsection 5 of this  
22 section, the director of revenue may provide notice of suspension  
23 of motor vehicle registration to the owner at the owner's last  
24 address shown on the records of the department of revenue. Any  
25 suspension imposed may remain in effect until the department of  
26 revenue receives notification from a city not within a county or  
27 any home rule city with more than four hundred thousand  
28 inhabitants and located in more than one county that the

1 vehicle-related fees or fines have been paid in full. Upon the  
2 owner furnishing proof of payment of such fees and fines and  
3 paying a twenty dollar reinstatement fee to the director of  
4 revenue the motor vehicle registration shall be reinstated. In  
5 the event a motor vehicle registration is suspended for  
6 nonpayment of vehicle-related fees or fines the owner so  
7 aggrieved may appeal to the circuit court of the county where the  
8 violation occurred for review of such suspension at any time  
9 within thirty days after notice of motor vehicle registration  
10 suspension. Upon such appeal the cause shall be heard de novo in  
11 the manner provided by chapter 536, RSMo, for the review of  
12 administrative decisions. The circuit court may order the  
13 director to reinstate such registration, sustain the suspension  
14 of registration by the director or set aside or modify such  
15 suspension. Appeals from the judgment of the circuit court may  
16 be taken as in civil cases. The prosecuting attorney of the  
17 county where such appeal is taken shall appear in behalf of the  
18 director, and prosecute or defend, as the case may require.

19 8. The city not within a county or any home rule city with  
20 more than four hundred thousand inhabitants and located in more  
21 than one county shall reimburse the department of revenue for all  
22 administrative costs associated with the administration of  
23 subsections 5 to 8 of this section.

24 9. Any rule or portion of a rule, as that term is defined  
25 in section 536.010, RSMo, that is created under the authority  
26 delegated in this section shall become effective only if it  
27 complies with and is subject to all of the provisions of chapter  
28 536, RSMo, and, if applicable, section 536.028, RSMo. This

1 section and chapter 536, RSMo, are nonseverable and if any of the  
2 powers vested with the general assembly pursuant to chapter 536,  
3 RSMo, to review, to delay the effective date or to disapprove and  
4 annul a rule are subsequently held unconstitutional, then the  
5 grant of rulemaking authority and any rule proposed or adopted  
6 after August 28, 2000, shall be invalid and void.