

SECOND REGULAR SESSION

# HOUSE BILL NO. 1958

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SILVEY (Sponsor), NOLTE, FLOOK, NANCE, ERVIN, JONES (117), TALBOY, PORTWOOD, SKAGGS, MUSCHANY, BROWN (30), SCHARNHORST, PRATT, KELLY, LEMBKE, FUNDERBURK, KOMO, HOLSMAN, HUGHES AND JONES (89) (Co-sponsors).

Read 1st time January 31, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4607L.01I

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### AN ACT

To repeal sections 49.310, 52.240, 52.290, 52.312, and 52.317, RSMo, and section 52.315, as enacted by conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 22, ninety-fourth general assembly, first regular session, and section 52.315, as enacted by house committee substitute for senate committee substitute for senate bill no. 497, ninety-fourth general assembly, first regular session, and to enact in lieu thereof five new sections relating to tax collection fees.

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

Section A. Sections 49.310, 52.240, 52.290, 52.312, and 52.317, RSMo, and section  
2 52.315, as enacted by conference committee substitute for house committee substitute for senate  
3 substitute for senate committee substitute for senate bill no. 22, ninety-fourth general assembly,  
4 first regular session, and section 52.315, as enacted by house committee substitute for senate  
5 committee substitute for senate bill no. 497, ninety-fourth general assembly, first regular session,  
6 are repealed and five new sections enacted in lieu thereof, to be known as sections 49.310,  
7 52.240, 52.290, 52.315, and 52.317, to read as follows:

49.310. 1. Except as provided in sections 221.400 to 221.420, RSMo, and subsection  
2 2 of this section, the county commission in each county in this state shall erect and maintain at  
3 the established seat of justice a good and sufficient courthouse, jail and necessary fireproof

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 buildings for the preservation of the records of the county; except, that in counties having a  
5 special charter, the jail or workhouse may be located at any place within the county. In  
6 pursuance of the authority herein delegated to the county commission, the county commission  
7 may acquire a site, construct, reconstruct, remodel, repair, maintain and equip the courthouse and  
8 jail, and in counties wherein more than one place is provided by law for holding of court, the  
9 county commission may buy and equip or acquire a site and construct a building or buildings to  
10 be used as a courthouse and jail, and may remodel, repair, maintain and equip buildings in both  
11 places. The county commission may issue bonds as provided by the general law covering the  
12 issuance of bonds by counties for the purposes set forth in this section. In bond elections for  
13 these purposes in counties wherein more than one place is provided by law for holding of court,  
14 a separate ballot question may be submitted covering proposed expenditures in each separate site  
15 described therein, or a single ballot question may be submitted covering proposed expenditures  
16 at more than one site, if the amount of the proposed expenditures at each of the sites is  
17 specifically set out therein.

18         2. The county commission in all counties of the fourth classification and any county of  
19 the third classification with a population of at least fourteen thousand and not more than fourteen  
20 thousand five hundred inhabitants bordering a county of the first classification without a charter  
21 form of government with a population of at least eighty thousand and not more than eighty-three  
22 thousand inhabitants may provide for the erection and maintenance of a good and sufficient jail  
23 or holding cell facility at a site in the county other than at the established seat of justice.

24         **3. For the purpose of maintaining a jail under this section, all counties, except**  
25 **counties having a charter form of government and any city not within a county, shall**  
26 **establish a fund to be known as the "County Jails Fund", which shall consist of the two-**  
27 **sevenths of the fees collected under subsection 1 of section 52.290, RSMo, and shall be**  
28 **administered by the county sheriff. Such moneys shall be used solely for the maintenance**  
29 **of each county's jail. Any county subject to the provisions of this section shall provide**  
30 **moneys for budget purposes in an amount not less than the approved budget in the**  
31 **previous year and shall include the same percentage adjustments in compensation as**  
32 **provided for other county employees as effective January first each year. Any moneys**  
33 **accumulated and remaining in the county jails fund as of December thirty-first each year**  
34 **in all counties of the first classification and any county with a charter form of government**  
35 **and with more than two hundred fifty thousand but less than seven hundred thousand**  
36 **inhabitants shall be limited to an amount equal to one-half of the previous year's approved**  
37 **budget for the county sheriff, and any moneys accumulated and remaining in the county**  
38 **jails fund as of December thirty-first each year in all counties other than counties of the**  
39 **first classification and any city not within a county, which collect more than four million**

40 **dollars of all current taxes charged to be collected, shall be limited to an amount equal to**  
41 **the previous year's approved budget for the county sheriff. Any moneys remaining in the**  
42 **county jails fund as of December thirty-first each year that exceed the above-established**  
43 **limits shall be transferred to county general revenue by the following January fifteenth of**  
44 **each year.**

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the  
2 address of the taxpayer as shown by the county assessor on the current tax books, and postage  
3 for the mailing of the statements and receipts shall be furnished by the county commission. The  
4 failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the  
5 taxpayer of any tax liability **and penalties and interest** imposed [on him] by law. **No penalty**  
6 **or interest imposed under any law shall be charged on any real property tax when there**  
7 **is clear and convincing evidence that the county made an error or omission in determining**  
8 **taxes owed by a taxpayer.**

9 2. The county collector shall refund penalties, interest, and taxes if the county made  
10 an error or omission. If a taxpayer believes that an error or omission has occurred and  
11 discovers the error or omission after December thirty-first, and the taxpayer has not paid  
12 current year taxes owing, the taxpayer shall pay the taxes with any penalties or interest  
13 owing. The taxpayer may then submit a written request for a refund of penalties, interest,  
14 or taxes to the county commission. If the county commission approves the refund, then  
15 such penalties, interest, or taxes shall be refunded as provided in subsection 5 of section  
16 **139.031, RSMo.**

52.290. 1. In all counties except counties having a charter form of government and any  
2 city not within a county, the collector shall collect on behalf of the county a fee for the collection  
3 of delinquent and back taxes of seven percent on all sums collected to be added to the face of the  
4 tax bill and collected from the party paying the tax. Two-sevenths of the fees collected pursuant  
5 to the provisions of this section shall be paid into the county general fund, two-sevenths of the  
6 fees collected pursuant to the provisions of this section shall be paid into the [tax maintenance]  
7 **county jails** fund of the county as required by section [52.312] **49.310, RSMo,** and  
8 three-sevenths of the fees collected pursuant to the provisions of this section shall be paid into  
9 the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.

10 2. In all counties having a charter form of government and any city not within a county,  
11 the collector shall collect on behalf of the county and pay into the county general fund a fee for  
12 the collection of delinquent and back taxes of two percent on all sums collected to be added to  
13 the face of the tax bill and collected from the party paying the tax except that in a county with  
14 a charter form of government and with more than two hundred fifty thousand but less than seven  
15 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the

16 collection of delinquent and back taxes of three percent on all sums collected to be added to the  
17 face of the tax bill and collected from the party paying the tax. If a county is required by section  
18 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection  
19 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection  
20 shall be paid into the county general fund.

21 3. Such county collector may accept credit cards as proper form of payment of  
22 outstanding delinquent and back taxes due. No county collector [may] **shall** charge a surcharge  
23 for payment by credit card.

52.315. 1. The two-sevenths collected to fund the [tax maintenance] **county jails** fund  
2 pursuant to section 52.290 [and all moneys collected to fund the tax maintenance fund under  
3 subsection 2 of section 52.290] shall be transmitted monthly for deposit into the [tax  
4 maintenance] **county jails** fund [and used for additional administration and operation costs for  
5 the office of collector. Any costs shall include, but shall not be limited to, those costs that  
6 require any additional out-of-pocket expense by the office of collector and it may include  
7 reimbursement to county general revenue for the salaries of employees of the office of collector  
8 for hours worked and any other expenses necessary to conduct and execute the duties and  
9 responsibilities of such office.

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

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

18 [4.] 2. The [tax maintenance] **county jails** fund may be audited by the appropriate  
19 auditing agency. Any unexpended balance shall be left in the [tax maintenance] **county jails**  
20 fund, to accumulate from year to year with interest.

52.317. [1. Any county subject to the provisions of section 52.312 shall provide moneys  
2 for budget purposes in an amount not less than the approved budget in the previous year and  
3 shall include the same percentage adjustments in compensation as provided for other county  
4 employees as effective January first each year. Any moneys accumulated and remaining in the  
5 tax maintenance fund as of December thirty-first each year in all counties of the first  
6 classification and any county with a charter form of government and with more than two hundred  
7 fifty thousand but less than seven hundred thousand inhabitants shall be limited to an amount  
8 equal to one-half of the previous year's approved budget for the office of collector, and any

9 moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each  
10 year in all counties other than counties of the first classification and any city not within a county,  
11 which collect more than four million dollars of all current taxes charged to be collected, shall be  
12 limited to an amount equal to the previous year's approved budget for the office of collector.  
13 Any moneys remaining in the tax maintenance fund as of December thirty-first each year that  
14 exceed the above-established limits shall be transferred to county general revenue by the  
15 following January fifteenth of each year.

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

2 [52.312. Notwithstanding any provisions of law to the contrary, in  
3 addition to fees provided for in this chapter, or any other provisions of law in  
4 conflict with the provisions of this section, all counties, including any county  
5 with a charter form of government and with more than two hundred fifty  
6 thousand but less than seven hundred thousand inhabitants, other than counties  
7 having a charter form of government and any city not within a county, subject to  
8 the provisions of this section, shall establish a fund to be known as the "Tax  
9 Maintenance Fund" to be used solely as a depository for funds received or  
10 collected for the purpose of funding additional costs and expenses incurred in the  
11 office of collector.]

2 [52.315. 1. The two-sevenths collected to fund the tax maintenance fund  
3 under subdivision (1) of section 52.290 and all moneys collected to fund the tax  
4 maintenance fund under subdivision (2) of section 52.290 shall be transmitted  
5 monthly for deposit into the tax maintenance fund and used for additional  
6 administration and operation costs for the office of collector. Any costs shall  
7 include, but shall not be limited to, those costs that require any additional  
8 out-of-pocket expense by the office of collector and it may include  
9 reimbursement to county general revenue for the salaries of employees of the  
10 office of collector for hours worked and any other expenses necessary to conduct  
11 and execute the duties and responsibilities of such office.

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

17 3. The collector has the sole responsibility for all expenditures made  
18 from the tax maintenance fund and shall approve all expenditures from such  
fund. All such expenditures from the tax maintenance fund shall not be used to

19        substitute for or subsidize any allocation of county general revenue for the  
20        operation of the office of collector.  
21                4. The tax maintenance fund may be audited by the appropriate auditing  
22        agency. Any unexpended balance shall be left in the tax maintenance fund, to  
23        accumulate from year to year with interest.]

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