

SECOND REGULAR SESSION

HOUSE BILL NO. 2439

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SILVEY (Sponsor), SKAGGS, NOLTE, NANCE, FLOOK,
PORTWOOD, LEMBKE, HUGHES, ZIMMERMAN, MUSCHANY, PRATT, ERVIN, HOLSMAN,
TALBOY AND BROWN (30) (Co-sponsors).

Read 1st time March 13, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5458L.01I

AN ACT

To repeal section 52.240, RSMo, and to enact in lieu thereof one new section relating to tax statements.

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

Section A. Section 52.240, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 52.240, to read as follows:

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

2. The county collector shall refund penalties, interest, and taxes if the county made an error or omission. If a taxpayer believes that an error or omission has occurred and discovers the error or omission after December thirty-first, and the taxpayer has not paid current year taxes owing, the taxpayer shall pay the taxes with any penalties or interest owing. The taxpayer may then submit a written request for a refund of penalties, interest,

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

14 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.

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