

SECOND REGULAR SESSION

HOUSE BILL NO. 1384

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NOLTE (Sponsor) AND NANCE (Co-sponsor).

3829L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 52.230, 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Section A. Section 52.230, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 52.230, to read as follows:

52.230. Each year the collectors of revenue in all counties of the first class not having a charter form of government, and in all second, third and fourth class counties of the state, not under township organization, shall mail to all resident taxpayers[, at least thirty days prior to delinquent date,] a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. **Such statements shall be mailed at least thirty days before the delinquent date in all counties of the second classification, third classification without a township form of government, and fourth classification, and at least forty-five days before the delinquent date in all counties of the first classification, unless the collector is prevented from mailing the statements as required in this section by circumstances beyond the collector's control. The collector shall report to the county commission on the reason for and circumstances of any such delay in mailing the statements.** Such statement shall also include the amount of real and tangible personal property taxes delinquent at the time of the mailing of the statement, including any interest and penalties associated with the delinquent taxes. Such statement shall declare upon its face, or by an attachment thereto, that they are delinquent at the time such statement is mailed for an amount of real or tangible personal property taxes, or both. Collectors shall also mail tax receipts for all the taxes received by mail.

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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.