

SECOND REGULAR SESSION

# HOUSE BILL NO. 2071

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES HUMMEL (Sponsor), CARTER AND COLONA (Co-sponsors).

4446L.01I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 92.715, 140.100, and 141.830, RSMo, and to enact in lieu thereof three new sections relating to interest on delinquent taxes.

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

Section A. Sections 92.715, 140.100, and 141.830, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 92.715, 140.100, and 141.830, to read as follows:

92.715. 1. The collectors of cities operating under the provisions of sections 92.700 to 92.920 shall proceed to collect the taxes contained in the back tax book or [record] **recorded** list of the delinquent land and lots in the collector's office as herein required.

2. Any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by paying to the proper collector the amount of the original taxes, together with interest from the date of delinquency at the rate of [one] **two** percent per month with a maximum rate of [ten] **eighteen** percent per annum and the costs. [For any delinquency occurring after January 1, 2000, the rate shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by commercial banks to large businesses, as determined by the board of governors of the Federal Reserve System.]

3. If suit shall have been commenced against any tract of land or town lot for the collection of taxes, the person desiring to redeem any such land before judgment, in addition to the original tax, interest and costs including attorney's fee accruing under this law, shall pay to the city collector all necessary costs incurred in the court where the suit is pending, and the city

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.

17 collector shall account to the clerk of the court in which said suit is filed for the court costs so  
18 collected.

19 4. The provisions of the law with reference to the compromise of taxes shown on the  
20 back tax book or recorded list of delinquent land and lots in the collector's office shall apply to  
21 and shall also authorize the compromise of any judgment for taxes after the same had been  
22 rendered therefor and up to that time when the property shall be sold under execution issued on  
23 said judgment; such compromise to be authorized by the same officials and under the same  
24 conditions as set forth under existing law for the compromise of taxes. The comptroller of any  
25 city operating under the provisions of sections 92.700 to 92.920 shall serve in lieu of the county  
26 commission. The comptroller shall also have the right to correct manifest errors.

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax  
2 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except  
3 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or  
4 fractional part thereof. [In any city not within a county which elects to operate under the  
5 provisions of this chapter pursuant to section 141.970, RSMo, the maximum penalty on any  
6 delinquency occurring after January 1, 2000, shall not exceed the prime rate, which shall mean  
7 the average predominant prime rate quoted by commercial banks to large businesses, as  
8 determined by the Board of Governors of the Federal Reserve System.]

9 2. For making and recording the delinquent land lists, the collector and the clerk shall  
10 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for  
11 comparing and authenticating such list.

141.830. 1. The collectors of such cities not within a county shall proceed to collect the  
2 taxes contained in the back tax book or recorded list of the delinquent land and lots in the  
3 collector's office as herein required.

4 2. Any person interested in or the owner of any tract of land or lot contained in the back  
5 tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem  
6 such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by  
7 paying to the proper collector the amount of the original taxes, together with interest from the  
8 date of delinquency at the rate of ten percent per annum and the costs until January 1, 1983, and  
9 beginning on January 1, 1983, at the rate of **two percent per month, not to exceed** eighteen  
10 percent per annum and the costs. [For any delinquency occurring after January 1, 2000, the rate  
11 shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by  
12 commercial banks to large businesses, as determined by the Board of Governors of the Federal  
13 Reserve System.]

14 3. If suit shall have been commenced against any person owing taxes on any tract of land  
15 or town lot for the collection of taxes, the person desiring to redeem any such land before

16 judgment, in addition to the original tax, interest and costs including attorney's fee accruing  
17 under this law, shall pay to the city collector all necessary costs incurred in the court where the  
18 suit is pending, and the city collector shall account to the clerk of the court in which such suit  
19 is filed for the court costs so collected.

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