

SECOND REGULAR SESSION

HOUSE BILL NO. 2108

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WALSH.

5023L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to penalties for delinquent taxes.

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

Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows:

139.100. 1. **Except as provided in subsection 2 of this section**, if any taxpayer shall fail or neglect to pay to the collector his taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100, RSMo.

2. Collectors shall, on the day of their annual settlement with the county governing body, file with governing body a statement, under oath, of the amount so received, and from whom received, and settle with the governing body therefor; but, interest shall not be chargeable against persons who are absent from their homes, and engaged in the military service of this state or of the United States. **No interest or penalty shall be charged against or collected from any person who fails to pay taxes to the collector because of illness if such person provides the collector with a written request for a waiver of interest. Such written request shall include a notarized letter from the person's physician stating the medical reason such person was unable to timely pay such tax, and shall be submitted to the collector no later than sixty days following the date on which the taxes are due.** The provisions of this section shall apply to the city of St. Louis, so far as the same relates to the addition of such interest, which, in such city, shall be collected and accounted for by the collector as other taxes, for which he shall receive no compensation.

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.

18 3. Whenever any collector of the revenue in the state fails or refuses to collect the
19 penalty provided for in this section on state and county taxes, it shall be the duty of the director
20 of revenue and county clerk to charge such collectors with the amount of interest due thereon,
21 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as
22 provided for in section 139.270.

23 4. For purposes of this section and other provisions of law relating to the timely payment
24 of taxes due on any real or personal property, payments for taxes due on any real or personal
25 property which are delivered by United States mail to the collector, the collector's office, or other
26 officer or office designated by the county or city to receive such payments, of the appropriate
27 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other
28 cover in which such payment is mailed. In the event any payment of taxes due is sent by
29 registered or certified mail, the date of registration or certification shall be deemed the postmark
30 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose
31 payment is delivered by United States mail, if the postmark date stamped on the envelope or
32 other cover containing such payment falls within the prescribed period or on or before the
33 prescribed date, including any extension granted, for making the payment or if the postmaster
34 for the jurisdiction where the payment was mailed verifies in writing that the payment was
35 deposited in the United States mail within the prescribed period or on or before the prescribed
36 date, including any extension granted, for making the payment, and was delayed in delivery
37 because of an error by the United States postal service and not because of an error by the
38 taxpayer.

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