

SECOND REGULAR SESSION

HOUSE BILL NO. 2360

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE AULL.

5381L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to payments of property taxes.

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

Section A. Chapter 139, RSMo, is amended by adding thereto one new section, to be known as section 139.054, to read as follows:

139.054. The governing body of each county shall provide for the payment of all current real property taxes in installments as provided in this section. Any homeowner whose property taxes on the homeowner's homestead increase by more than fifteen percent in any year due to reassessment may submit a request to the governing body of the county to pay the portion of the real property taxes attributable to the increase over fifteen percent in installments within the following two years. Upon receiving the request, the governing body shall calculate the amount of the taxes that may be paid in installments and shall notify the homeowner of the installment amounts. No amount of property taxes paid in installments under this section shall be subject to any penalty or interest on such installment amounts paid within the two-year period after the request is made under this section.

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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.