

HCS HB 128 -- Property Tax Bills

SPONSOR: Sommer

COMMITTEE ACTION: Voted "Do Pass by Consent" by the Committee on Local Government by a vote of 18 to 0.

Currently, collectors in all counties, except for first classification counties with a charter form of government and counties under township organization are required to mail a statement of all real and tangible personal property tax due to each resident taxpayer at least 30 days before the taxes are delinquent. This substitute allows the collectors to electronically transmit the required statement to the electronic address provided and authorized by the taxpayer to the collector instead of mailing it. Any electronic address provided by a taxpayer solely for the purposes of receiving an electronic copy of the property tax statement must be a closed record under the Open Meetings and Records Law, commonly known as the Sunshine Law. If the county collector certifies that the tax statement was mailed or emailed less than 30 days before the delinquent date and the taxpayer pays within 15 days after the delinquent date or 15 days after the certified mailing date, whichever is later, no penalty or interest can be imposed.

PROPONENTS: Supporters say the bill allows an exception from the penalties and interest for the late payment of property taxes because of a computer problem or other delay in getting property tax bills sent out. This protects taxpayers from problems like the one that occurred in St. Charles County that delay the timely issuing of property tax bills. Many taxpayers paid their statement after the due date and were charged penalties that were later abated. Many people have also requested the emailing of tax statements.

Testifying for the bill were Representative Sommer; and Missouri County Collectors Association.

OPPONENTS: There was no opposition voiced to the committee.

OTHERS: Others testifying on the bill say the language, as written, making the taxpayer's electronic address a closed record is too broad and could require email addresses to be redacted on many documents for which the closed record status was not intended.

Testifying on the bill was Missouri Press Association.