

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 95, Page 5, Section 108.170, Line 132, by
2 inserting after all of said section and line the following:

3
4 "139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the time required
5 by law, then it shall be the duty of the collector, after the first day of January then next ensuing, to collect and
6 account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100.

7 2. Collectors shall, on the day of their annual settlement with the county governing body, file with
8 governing body a statement, under oath, of the amount so received, and from whom received, and settle with
9 the governing body therefor; but, interest shall not be chargeable against persons who are absent from their
10 homes, and engaged in the military service of this state or of the United States. The provisions of this
11 section shall apply to the city of St. Louis, so far as the same relates to the addition of such interest, which,
12 in such city, shall be collected and accounted for by the collector as other taxes, for which he shall receive no
13 compensation.

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

18 4. For purposes of this section and other provisions of law relating to the timely payment of taxes
19 due on any real or personal property, payments for taxes due on any real or personal property which are
20 delivered by United States mail to the collector, the collector's office, or other officer or office designated by
21 the county or city to receive such payments, of the appropriate county or city, shall be deemed paid as of the
22 postmark date stamped on the envelope or other cover in which such payment is mailed. In the event any
23 payment of taxes due is sent by registered or certified mail, the date of registration or certification shall be
24 deemed the postmark date. No additional tax or penalty shall be imposed under this section on any taxpayer
25 whose payment is delivered by United States mail, if the postmark date stamped on the envelope or other
26 cover containing such payment falls within the prescribed period or on or before the prescribed date,
27 including any extension granted, for making the payment or if the postmaster for the jurisdiction where the
28 payment was mailed verifies in writing that the payment was deposited in the United States mail within the
29 prescribed period or on or before the prescribed date, including any extension granted, for making the
30 payment, and was delayed in delivery because of an error by the United States postal service and not because
31 of an error by the taxpayer. In the absence of a postmark, or if the postmark is illegible or otherwise
32 inconclusive, the collector may use the collector's judgment regarding the timeliness of the payment
33 contained therein and shall document such decision."; and
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35 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____