FIRST REGULAR SESSION

HOUSE BILL NO. 416

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ELLEBRACHT.

0938H.01I D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to property tax penalties.

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Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows: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. If any taxpayer shall fail or neglect to pay to the collector **[**~~his~~**] the taxpayer's** 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 **unless such penalty is waived under subsection 5 of this section**.

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. 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~~**] the collector** shall receive no compensation.

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

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.

provided for in section 139.270. **This subsection shall not apply to any penalty or portion of a penalty waived under subsection 5 of this section.**

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

5. The county collector may choose to waive the penalty under subsection 1 of this section if:

(a) The tax on the property is paid within thirty days of the original due date;

(b) The taxpayer timely paid the tax on the property in each of the previous five tax years; and

(c) The taxpayer has not used the waiver under this subsection in previous tax years.

If the penalty is waived, the tax on the property, up to twenty thousand dollars, shall not be subject to a penalty or interest, and any amount of tax on the property that exceeds twenty thousand dollars shall be subject to penalty fees and interest at a rate as provided under section 140.100.

✓