

Henderson

Refer to  
Final Review (2)



Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

**SS SCS HB 1291**

entitled:

---

---

**AN ACT**

To repeal sections 56.363, 56.805, 56.807, 56.814, 56.833, 56.840, 59.800, 65.610, 65.620, 87.135, 92.105, 92.111, 92.115, 94.900, 108.120, 137.555, 137.556, 162.441, 184.503, 227.600, RSMo, and to enact in lieu thereof twenty-two new sections relating to political subdivisions.

---

---

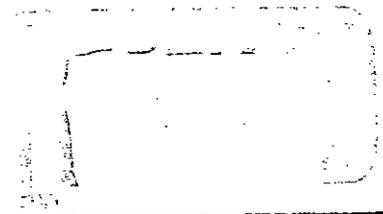
With SSA 1 for SA 2, SA 3

In which the concurrence of the House is respectfully requested.

Respectfully,

Adriane D. Crouse

Secretary of the Senate



SSA 1

4497S04.10S

FOR

SENATE AMENDMENT NO. 2

Offered by Repsol of 8

Amend  SS/SCS/House Bill No. 1291, Pages 22-23, Section 92.105, Line \_\_\_\_\_,

2 by striking all of said section from the bill; and

3 Further amend said bill, pages 23-24, section 92.111, by  
4 striking all of said section from the bill; and

5 Further amend said bill, pages 24-25, section 92.115, by  
6 striking all of said section from the bill; and

7 Further amend said bill, pages 35-40, section 184.503, by  
8 striking all of said section from the bill; and

9 Further amend the title and enacting clause accordingly.

Offered 3/15/18  
Adopted "

SENATE AMENDMENT NO. 3Offered by Libbe of 25<sup>th</sup>Amend SS/SCS/House Bill No. 1291, Page 2, Section 41.657, Line 24

2 of such page, by inserting after all of said line the following:

3 "52.240. 1. The statement and receipt required by section  
 4 52.230 shall be mailed to the address of the taxpayer as shown by  
 5 the county assessor on the current tax books or, upon written  
 6 consent to the collector by the taxpayer, to the address of the  
 7 taxpayer's designee, and postage for the mailing of the  
 8 statements and receipts shall be furnished by the county  
 9 commission or the statement and receipt may be electronically  
 10 transmitted to the electronic address provided and authorized by  
 11 the taxpayer to the collector of revenue. The failure of the  
 12 taxpayer to receive the notice provided for in section 52.230 in  
 13 no case relieves the taxpayer of any tax liability imposed by  
 14 law.

15 2. No penalty or interest imposed under any law shall be  
 16 charged on any real or personal property tax when the county  
 17 collector certifies due to system failures or other reason that  
 18 the statement required by section 52.230 was mailed less than  
 19 thirty days prior to the delinquent date and the taxpayer paid  
 20 taxes owed by fifteen days after the delinquent date or fifteen  
 21 days after the certified date of mailing, whichever is later.

Offered 3/15/18  
 Adopted "

1           3. No penalty or interest imposed under any law shall be  
2 charged on any real or personal property tax when there is clear  
3 and convincing evidence that the county made an error or omission  
4 in determining taxes owed by a taxpayer.

5           4. Any taxpayer claiming that the county made an error or  
6 omission in determining taxes owed may submit a written request  
7 for a refund of penalties, interest, or taxes to the county  
8 commission or governing body of the county. If the county  
9 commission or governing body of the county approves the refund,  
10 then such penalties, interest, or taxes shall be refunded as  
11 provided in section 139.031. The county commission shall approve  
12 or disapprove the taxpayer's written request within thirty days  
13 of receiving said request. The county collector shall refund  
14 penalties, interest, and taxes if the county made an error or  
15 omission in determining taxes owed by the taxpayer.

16           5. Nothing in this section shall relieve a taxpayer from  
17 paying taxes owed by December thirty-first and paying penalties  
18 and interest owed for failing to pay all taxes by December  
19 thirty-first, except as provided with regard to penalties and  
20 interest by subsection 2 of this section."; and

21           Further amend the title and enacting clause accordingly.