

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute No. 2 for House Bill No. 713, Page 1, Section A, Line 2, by
2 inserting after all of said section and line the following:
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4 "52.290. 1. In all counties except counties having a charter form of government before
5 January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county
6 a fee for the collection of delinquent and back taxes of nine percent on all sums collected to be
7 added to the face of the tax bill and collected from the party paying the tax. Of the nine percent of
8 the fees collected pursuant to the provisions of this section, two-ninths shall be paid into the county
9 general fund, two-ninths shall be paid into the tax maintenance fund of the county as required by
10 section 52.312, and five-ninths shall be paid into the county employees' retirement fund created by
11 sections 50.1000 to 50.1200. Notwithstanding provisions of law to the contrary, an authorization for
12 collection of a fee for the collection of delinquent and back taxes in a county's charter, at a rate
13 different than the rate allowed by law, shall control.

14 2. In all counties having a charter form of government, other than any county adopting a
15 charter form of government after January 1, 2008, and any city not within a county, the collector
16 shall collect on behalf of the county and pay into the county general fund a fee for the collection of
17 delinquent and back taxes of two percent on all sums collected to be added to the face of the tax bill
18 and collected from the party paying the tax except that in a county with a charter form of
19 government and with more than two hundred fifty thousand but less than seven hundred thousand
20 inhabitants, the collector shall collect on behalf of the county a fee for the collection of delinquent
21 and back taxes of three percent on all sums collected to be added to the face of the tax bill and
22 collected from the party paying the tax. If a county is required by section 52.312 to establish a tax
23 maintenance fund, one-third of the fees collected under this subsection shall be paid into that fund;
24 otherwise, all fees collected under the provisions of this subsection shall be paid into the county
25 general fund.

26 3. Such county collector may accept credit cards as proper form of payment of outstanding
27 delinquent and back taxes due. No county collector may charge a surcharge for payment by credit
28 card.

29 4. Notwithstanding any other provision of law, the county collector shall not collect any fee
30 under this section or impose interest or any other penalty for delinquent personal property taxes
31 before May first of the year following the year in which the taxes were assessed and due."; and

Action Taken _____ Date _____

1 Further amend said bill, Page 8, Section 137.115, Line 245, by inserting after all of said section and
2 line the following:

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4 "139.100. 1. (1) If any taxpayer shall fail or neglect to pay to the collector his or her taxes
5 at the time required by law, then it shall be the duty of the collector, after the first day of January
6 then next ensuing and in the absence of an agreement entered into pursuant to subdivision (2) of this
7 subsection, to collect and account for, as other taxes, an additional tax, as penalty, the amount
8 provided for in section 140.100 unless such penalty and any accompanying interest is prohibited
9 from being collected as provided in subsection 5 of this section.

10 (2) For property tax liabilities incurred on or after January 1, 2020, and on or before
11 December 31, 2020, the collector of any county with a charter form of government and with more
12 than nine hundred fifty thousand inhabitants may enter into an agreement with any taxpayer for the
13 payment of any amount of tax not paid at the time required by law, including a waiver or reduction
14 of penalties and interest on such taxes, provided that any such agreement shall require such taxes to
15 be paid to the collector or postmarked by no later than January 8, 2021.

16 (3) For any taxpayer that has paid penalties and interest on property tax liabilities not paid at
17 the time required by law, and such penalties and interest are subsequently reduced or waived
18 through an agreement entered into pursuant to subdivision (2) of this subsection, that portion of
19 penalties and interest paid and subsequently reduced or waived may be credited to the taxpayer on
20 such taxpayer's tax liability for the subsequent year. The county may reduce on a pro rata basis any
21 distributions to taxing jurisdictions by the amount of any penalties and interest from late payments
22 from the 2020 tax year that were collected and distributed, but were then subsequently reduced or
23 waived pursuant to subdivision (2) of this subsection.

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

31 3. Whenever any collector of the revenue in the state fails or refuses to collect the penalty
32 provided for in this section on state and county taxes, it shall be the duty of the director of revenue
33 and county clerk to charge such collectors with the amount of interest due thereon, as shown by the
34 returns of the county clerk, and such collector shall be liable to the penalties as provided for in
35 section 139.270. This subsection shall not apply to any penalty or interest prohibited from being
36 collected as provided in subsection 5 of this section.

37 4. For purposes of this section and other provisions of law relating to the timely payment of
38 taxes due on any real or personal property, payments for taxes due on any real or personal property
39 which are delivered by United States mail to the collector, the collector's office, or other officer or
40 office designated by the county or city to receive such payments, of the appropriate county or city,

1 shall be deemed paid as of the postmark date stamped on the envelope or other cover in which such
2 payment is mailed. In the event any payment of taxes due is sent by registered or certified mail, the
3 date of registration or certification shall be deemed the postmark date. No additional tax or penalty
4 shall be imposed under this section on any taxpayer whose payment is delivered by United States
5 mail, if the postmark date stamped on the envelope or other cover containing such payment falls
6 within the prescribed period or on or before the prescribed date, including any extension granted, for
7 making the payment or if the postmaster for the jurisdiction where the payment was mailed verifies
8 in writing that the payment was deposited in the United States mail within the prescribed period or
9 on or before the prescribed date, including any extension granted, for making the payment, and was
10 delayed in delivery because of an error by the United States postal service and not because of an
11 error by the taxpayer. In the absence of a postmark, or if the postmark is illegible or otherwise
12 inconclusive, the collector may use the collector's judgment regarding the timeliness of the payment
13 contained therein and shall document such decision.

14 5. Notwithstanding any other provision of law, the collector shall not collect any penalty or
15 interest, and no penalty or interest shall accrue, on any delinquent personal property taxes due under
16 section 140.100, as provided in subsection 1 of this section, before May first of the year following
17 the year in which the taxes were assessed and due."; and

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19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.