

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill No. 756, Page 3, Section 137.1050, Line 68, by inserting after all of said section and line  
3 the following:  
4

5 "139.053. 1. The governing body of any county[~~, excluding township counties,~~] may by  
6 ordinance or order provide for the payment of all or any part of current real and personal property  
7 taxes which are owed, at the option of the taxpayer, on an annual, semiannual or quarterly basis at  
8 such times as determined by such governing body.

9 2. The ordinance shall provide the method by which the amount of property taxes owed for  
10 the current tax year in which the payments are to be made shall be estimated. The collector shall  
11 submit to the governing body the procedures by which taxes will be collected pursuant to the  
12 ordinance or order. The estimate shall be based on the previous tax year's liability. A taxpayer's  
13 payment schedule shall be based on the estimate divided by the number of pay periods in which  
14 payments are to be made. The taxpayer shall at the end of the tax year pay any amounts owed in  
15 excess of the estimate for such year. The county shall at the end of the tax year refund to the  
16 taxpayer any amounts paid in excess of the property tax owed for such year. No interest shall be  
17 paid by the county on excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant  
18 to this subsection shall be an amount paid by the county only once in a calendar year.

19 3. If a taxpayer fails to make an installment payment of a portion of the real or personal  
20 property taxes owed to the county, then such county may charge the taxpayer interest on the amount  
21 of property taxes still owed for that year.

22 4. Any governing body enacting the ordinance or order specified in this section shall first  
23 agree to provide the county collector with reasonable and necessary funds to implement the  
24 ordinance or order.

25 5. Subsection 1 of this section shall not apply to payment for real property taxes by financial  
26 institutions, as defined in section 381.410, who pay tax obligations which they service from escrow  
27 accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.";  
28 and  
29

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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_