

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2445, Page 6, Section 139.031, Line 103, by
2 inserting the following after all of said section and line:
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4 "139.053. 1. The governing body of any county, excluding township counties, may by ordinance or
5 order provide for the payment of all or any part of current real and personal property taxes which are owed, at
6 the option of the taxpayer, on an annual, semiannual or quarterly basis at such times as determined by such
7 governing body.

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

17 3. If a taxpayer fails to make an installment payment of a portion of the real or personal property
18 taxes owed to the county on or before the installment due date, then such county ~~may~~ shall charge the
19 taxpayer interest only on the amount of property taxes still owed for that year, which shall include the late
20 installment. No county shall charge a taxpayer interest on any installment amount of property taxes the
21 taxpayer has already paid.

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

24 5. Subsection 1 of this section shall not apply to payment for real property taxes by financial
25 institutions, as defined in section 381.410, who pay tax obligations which they service from escrow accounts,
26 as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended."; and
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28 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____