

SECOND REGULAR SESSION

# HOUSE BILL NO. 2264

## 102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PATTERSON.

3349H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 139.052 and 139.053, RSMo, and to enact in lieu thereof two new sections relating to payment of personal property taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 139.052 and 139.053, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 139.052 and 139.053, to read as follows:

139.052. 1. **(1)** The governing body of any county may by ordinance or order  
2 provide for the payment of all or any part of current and delinquent real property taxes, in  
3 such installments and on such terms as the governing body deems appropriate. Additionally,  
4 the county legislative body may limit the right to pay such taxes in installments to certain  
5 classes of taxpayers, as may be prescribed by ordinance or order. Any delinquent taxes shall  
6 bear interest at the rate provided by section 140.100 and shall be subject to the fees provided  
7 by law.

8 **(2) (a) The governing body of each county shall, by order or ordinance, provide**  
9 **for the payment of all or any part of current and delinquent personal property taxes on**  
10 **a semiannual basis at the option of the taxpayer.**

11 **(b) Delinquent personal property taxes shall bear interest at the rate provided by**  
12 **section 140.100 and shall be subject to the fees provided by law.**

13 **(c) If a taxpayer who opts to pay personal property taxes semiannually fails to**  
14 **make a semiannual payment of a portion of the personal property taxes owed to the**  
15 **county, such county may charge the taxpayer interest only on the amount of property**  
16 **taxes still owed for that year.**

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.

17           **(d) This subdivision shall not apply to a county that has adopted an order or**  
18 **ordinance providing for the payment of current personal property taxes on a quarterly**  
19 **basis under subsection 1 of section 139.053 before August 28, 2024.**

20           2. The county official charged with the duties of the collector shall issue receipts for  
21 any installment payments.

22           3. Installment payments made at any time during a tax year shall not affect the  
23 taxpayer's right to protest the amount of such tax payments under applicable provisions of  
24 law.

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

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

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

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

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

22           5. Subsection 1 of this section shall not apply to payment for real property taxes by  
23 financial institutions, as defined in section 381.410, who pay tax obligations which they

24 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal  
25 Regulation, as amended.

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