

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 531, Page 4, Section 137.122, Line 106,  
2 by inserting after all of said section and line the following:  
3

4 "139.120. 1. (1) The collector or collector-treasurer in a county having township  
5 organization shall diligently endeavor and use all lawful means to collect all taxes which they are  
6 required to collect in their respective counties, and to that end they shall have the power to seize and  
7 sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels  
8 are or may be required to be seized and sold under execution issued on judgments at law~~], and no~~  
9 ~~property whatever shall be exempt from seizure and sale for taxes due on lands or personal property;~~  
10 ~~provided, that].~~

11 (2) No such seizure or sale for taxes shall be made until after the first day of October of each  
12 year, and the collector or collector-treasurer shall not receive a credit for delinquent taxes until the  
13 collector or collector-treasurer shall have made affidavit that the collector or collector-treasurer has  
14 been unable to find any personal property out of which to make the taxes in each case so returned  
15 delinquent; but no such seizure and sale of goods shall be made until the collector or collector-  
16 treasurer has made demand for the payment of the tax, either in person or by deputy, to the party  
17 liable to pay the same, or by leaving a written or printed notice at his place of abode for that  
18 purpose, with some member of the family over fifteen years of age.

19 2. Such seizure may be made at any time after the first day of October, and before said taxes  
20 become delinquent, or after they become delinquent; provided further, that when any person owing  
21 personal tax removes from one county in this state to another, it shall be the duty of the county  
22 collector, or collector-treasurer as the case may be, of the county from which such person shall  
23 move, to send a tax bill to the sheriff of the county into which such person may be found, and on  
24 receipt of the same by said sheriff, it shall be the collector's or the collector-treasurer's duty to  
25 proceed to collect said tax bill in like manner as provided by law for the collection of personal tax,  
26 for which the collector or the collector-treasurer shall be allowed the same compensation as  
27 provided by law in the collection of executions. It shall be the duty of the sheriff in such case to  
28 make due return to the collector or collector-treasurer of the county from whence said tax bill was  
29 issued, with the money collected thereon.

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

1       3. (1) Notwithstanding any other provision of law to the contrary, none of the following  
2 property shall be seized for sale to collect taxes on such property solely because the owner of such  
3 property owes taxes on such property:

4       (a) Personal property belonging to an individual or personal property belonging to a limited  
5 liability company where the primary purpose of the company is operating a farm used as a primary  
6 residence; or

7       (b) Real property classified as residential property under Article X, Section 4(b) of the  
8 Constitution of Missouri and used as the owner's primary residence including, but not limited to,  
9 real property used as the owner's primary residence when such property is held in the name of a  
10 limited liability company and is used for farming purposes.

11       (2) This subsection shall apply only to personal property or real property described in  
12 subdivision (1) of this section."; and

13  
14 Further amend said bill by amending the title, enacting clause, and intersectional references  
15 accordingly.