

SECOND REGULAR SESSION

HOUSE BILL NO. 1743

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MILLER.

4098H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 139.120, RSMo, and to enact in lieu thereof one new section relating to seizure of property for tax delinquencies.

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

Section A. Section 139.120, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.120, to read as follows:

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

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

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

28 **3. (1) Notwithstanding any other provision of law to the contrary, none of the**
29 **following property shall be seized for sale to collect taxes on such property solely**
30 **because the owner of such property owes taxes on such property:**

31 **(a) Personal property belonging to an individual or personal property belonging**
32 **to a limited liability company where the primary purpose of the company is operating a**
33 **farm used as a primary residence; or**

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

38 **(2) This subsection shall apply only to personal property or real property**
39 **described in subdivision (1) of this section.**

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