

SECOND REGULAR SESSION

HOUSE BILL NO. 2964

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BYRNES.

6423H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 52.230, 52.240, 52.285, 139.100, 140.010, and 140.730, RSMo, and to enact in lieu thereof six new sections relating to property tax due dates, with a contingent effective date.

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

Section A. Sections 52.230, 52.240, 52.285, 139.100, 140.010, and 140.730, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 52.230, 52.240, 52.285, 139.100, 140.010, and 140.730, to read as follows:

52.230. 1. Each year the collectors of revenue in all counties of the first class not having a charter form of government, and in all second, third and fourth class counties of the state, not under township organization, shall mail to all resident taxpayers, ~~[at least thirty days prior to delinquent date]~~ **before the end of February immediately following the end of the tax year for which such property taxes are assessed**, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. Such statement shall also include the amount of real and tangible personal property taxes delinquent at the time of the mailing of the statement, including any interest and penalties associated with the delinquent taxes. Such statement shall declare upon its face, or by an attachment thereto, that they are delinquent at the time such statement is mailed for an amount of real or tangible personal property taxes, or both. A collector of revenue or other collection authority charged with the duty of tax or license collection may refuse to accept payment not accompanied by such statement. Refusal by the collector of revenue to accept payment not accompanied by such statement shall not relieve or delay the levy of interest and

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.

15 penalty on any overdue unpaid tax or license. Collectors shall also mail tax receipts for all the
16 taxes received by mail.

17 2. The collectors of revenue may electronically transmit the statement required under
18 subsection 1 of this section to the electronic address provided and authorized by the taxpayer
19 to the collector of revenue. Any electronic address provided by a taxpayer to the collector of
20 revenue for purposes of this subsection shall be a closed record under chapter 610.

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to
2 the address of the taxpayer as shown by the county assessor on the current tax books, and
3 postage for the mailing of the statements and receipts shall be furnished by the county
4 commission or the statement and receipt may be electronically transmitted to the electronic
5 address provided and authorized by the taxpayer to the collector of revenue. The failure of
6 the taxpayer to receive the notice provided for in section 52.230 in no case relieves the
7 taxpayer of any tax liability imposed by law.

8 2. No penalty or interest imposed under any law shall be charged on any real or
9 personal property tax when the county collector certifies due to system failures or other
10 reason that the statement required by section 52.230 was **not** mailed ~~[less than thirty days~~
11 ~~prior to the delinquent date]~~ **before the end of February immediately following the end of**
12 **the tax year for which such property taxes are assessed** and the taxpayer paid taxes owed
13 by fifteen days after the delinquent date or fifteen days after the certified date of mailing,
14 whichever is later.

15 3. No penalty or interest imposed under any law shall be charged on any real or
16 personal property tax when there is clear and convincing evidence that the county made an
17 error or omission in determining taxes owed by a taxpayer.

18 4. Any taxpayer claiming that the county made an error or omission in determining
19 taxes owed may submit a written request for a refund of penalties, interest, or taxes to the
20 county commission or governing body of the county. If the county commission or governing
21 body of the county approves the refund, then such penalties, interest, or taxes shall be
22 refunded as provided in section 139.031. The county commission shall approve or
23 disapprove the taxpayer's written request within thirty days of receiving said request. The
24 county collector shall refund penalties, interest, and taxes if the county made an error or
25 omission in determining taxes owed by the taxpayer.

26 5. Nothing in this section shall relieve a taxpayer from paying taxes owed by
27 ~~[December thirty-first]~~ **the end of March immediately following the end of the tax year**
28 **for which such property taxes are assessed** and paying penalties and interest owed for
29 failing to pay all taxes by ~~[December thirty-first]~~ **the end of March immediately following**
30 **the end of the tax year for which such property taxes are assessed**, except as provided
31 with regard to penalties and interest by subsection 2 of this section.

52.285. The collector of revenue in all counties of the second class shall ~~[on or]~~
2 before ~~[December thirty-first of each year]~~ **the end of February immediately following the**
3 **end of the tax year for which such property taxes are assessed** send appropriate notices of
4 the total amount of delinquent real estate taxes due and owing to each person shown by his
5 records as owing delinquent taxes.

139.100. 1. ~~[(1)]~~ If any taxpayer shall fail or neglect to pay to the collector his taxes
2 at the time required by law, then it shall be the duty of the collector, after the first day of
3 ~~[January]~~ **April** then next ensuing ~~[and in the absence of an agreement entered into pursuant~~
4 ~~to subdivision (2) of this subsection]~~, to collect and account for, as other taxes, an additional
5 tax, as penalty, the amount provided for in section 140.100.

~~[(2) For property tax liabilities incurred on or after January 1, 2020, and on or before~~
7 ~~December 31, 2020, the collector of any county with a charter form of government and with~~
8 ~~more than nine hundred fifty thousand inhabitants may enter into an agreement with any~~
9 ~~taxpayer for the payment of any amount of tax not paid at the time required by law, including~~
10 ~~a waiver or reduction of penalties and interest on such taxes, provided that any such~~
11 ~~agreement shall require such taxes to be paid to the collector or postmarked by no later than~~
12 ~~January 8, 2021.~~

~~[(3) For any taxpayer that has paid penalties and interest on property tax liabilities not~~
14 ~~paid at the time required by law, and such penalties and interest are subsequently reduced or~~
15 ~~waived through an agreement entered into pursuant to subdivision (2) of this subsection, that~~
16 ~~portion of penalties and interest paid and subsequently reduced or waived may be credited to~~
17 ~~the taxpayer on such taxpayer's tax liability for the subsequent year. The county may reduce~~
18 ~~on a pro rata basis any distributions to taxing jurisdictions by the amount of any penalties and~~
19 ~~interest from late payments from the 2020 tax year that were collected and distributed, but~~
20 ~~were then subsequently reduced or waived pursuant to subdivision (2) of this subsection.]~~

2. Collectors shall, on the day of their annual settlement with the county governing
22 body, file with governing body a statement, under oath, of the amount so received, and from
23 whom received, and settle with the governing body therefor; but, interest shall not be
24 chargeable against persons who are absent from their homes, and engaged in the military
25 service of this state or of the United States. The provisions of this section shall apply to the
26 City of St. Louis, so far as the same relates to the addition of such interest, which, in such city,
27 shall be collected and accounted for by the collector as other taxes, for which he shall receive
28 no compensation.

3. Whenever any collector of the revenue in the state fails or refuses to collect the
30 penalty provided for in this section on state and county taxes, it shall be the duty of the
31 director of revenue and county clerk to charge such collectors with the amount of interest due

32 thereon, as shown by the returns of the county clerk, and such collector shall be liable to the
33 penalties as provided for in section 139.270.

34 4. For purposes of this section and other provisions of law relating to the timely
35 payment of taxes due on any real or personal property, payments for taxes due on any real or
36 personal property which are delivered by United States mail to the collector, the collector's
37 office, or other officer or office designated by the county or city to receive such payments, of
38 the appropriate county or city, shall be deemed paid as of the postmark date stamped on the
39 envelope or other cover in which such payment is mailed. In the event any payment of taxes
40 due is sent by registered or certified mail, the date of registration or certification shall be
41 deemed the postmark date. No additional tax or penalty shall be imposed under this section
42 on any taxpayer whose payment is delivered by United States mail, if the postmark date
43 stamped on the envelope or other cover containing such payment falls within the prescribed
44 period or on or before the prescribed date, including any extension granted, for making the
45 payment or if the postmaster for the jurisdiction where the payment was mailed verifies in
46 writing that the payment was deposited in the United States mail within the prescribed period
47 or on or before the prescribed date, including any extension granted, for making the payment,
48 and was delayed in delivery because of an error by the United States postal service and not
49 because of an error by the taxpayer. In the absence of a postmark, or if the postmark is
50 illegible or otherwise inconclusive, the collector may use the collector's judgment regarding
51 the timeliness of the payment contained therein and shall document such decision.

140.010. 1. All real estate upon which the taxes remain unpaid on the first day of
2 ~~[January, annually,]~~ **April immediately following the end of the tax year for which such**
3 **real property taxes are assessed** are delinquent, and the county collector shall enforce the
4 lien of the state thereon, as required by this chapter. Any failure to properly return the
5 delinquent list, as required by this chapter, in no way affects the validity of the assessment
6 and levy of taxes, nor of the foreclosure and sale by which the collection of the taxes is
7 enforced, nor in any manner affects the lien of the state on the delinquent real estate for the
8 taxes unpaid thereon.

9 2. Alternatively, any county may, by adoption of a resolution or order of the county
10 commission of such county, elect to operate under the provisions of sections 141.210 to
11 141.810 for any parcel for which there is an unpaid tax bill for a period of at least two years
12 after the date on which it became delinquent. Any county electing to operate as such shall be
13 called a "partial opt-in county". No county eligible to establish a land bank agency under
14 subsection 1 of section 140.981 shall elect to operate as a partial opt-in county unless the
15 county first elects to establish a land bank agency as provided in subsection 1 of section
16 140.981. In accordance with section 141.290, after the adoption of such resolution or order
17 by a county commission, the collector of the county shall decide which tax delinquent parcels

18 shall proceed according to the provisions of sections 141.210 to 141.810. Such parcels shall
19 be exempt from the provisions of sections 140.030 to 140.722. The collector shall remove
20 such parcels from any list of parcels advertised for first, second, third, or post-third sales.

140.730. 1. Tangible personal property taxes assessed on and after [~~January 1, 1946~~]
2 **the effective date of this section**, and all personal taxes delinquent at that date, shall
3 constitute a debt, as of the date on which such taxes were levied for which a personal
4 judgment may be recovered against the party assessed with such taxes before any court of this
5 state having jurisdiction.

6 2. All actions commenced pursuant to this law shall be prosecuted in the name of the
7 state of Missouri, at the relation and to the use of the collector and against the person or
8 persons named in the tax bill, and in one petition and in one count thereof may be included the
9 said taxes for all such years as may be delinquent and unpaid, and said taxes shall be set forth
10 in a tax bill or bills of said personal back taxes duly authenticated by the certificate of the
11 collector and filed with the petition; and said tax bill or tax bills so certified shall be prima
12 facie evidence that the amount claimed in said suit is just and correct, and all notices and
13 process in suits pursuant to this chapter shall be sued and served in the same manner as in
14 civil actions, and the general laws of this state as to practice and proceedings and appeals and
15 writs of error in civil cases shall apply, as far as applicable, to the above actions; provided,
16 however, that in no case shall the state, county, city or collector be liable for any costs nor
17 shall any be taxed against them or any of them.

18 3. For the purpose of this chapter, personal tax bills shall become delinquent on the
19 first day of [~~January following the year the taxes are due~~] **April immediately following the**
20 **end of the tax year for which such real property taxes are assessed**, and suits thereon may
21 be instituted on and after the first day of [~~February~~] **May** following, and within three years
22 from said day. If the collector, after using due diligence, is unable to collect any personal
23 property taxes charged in the delinquent tax list within three years following the year the
24 taxes are due, the collector may remove such personal property taxes from the delinquent or
25 back taxes books in the same manner as real estate is removed under section 137.260. Such
26 abated amounts shall be reported on the annual settlement made by a collector of revenue.

27 4. Said personal tax shall be presented and allowed against the estates of deceased or
28 insolvent debtors, in the same manner and with like effect, as other indebtedness of said
29 debtors. The remedy hereby provided for the collection of personal tax bills is cumulative,
30 and shall not in any manner impair other methods existing or hereafter provided for the
31 collection of the same.

Section B. The repeal and reenactment of sections 52.230, 52.240, 52.285, 139.100,
2 140.010, and 140.730 of section A of this act shall become effective on October 1, 2027, only
3 upon the passage and approval by the voters of a constitutional amendment submitted to them

4 by the general assembly at the 2026 general election regarding the payment of taxes during
5 the fiscal or calendar year in which the property is assessed.

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