

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 3381**  
**103RD GENERAL ASSEMBLY**

6784H.02C

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To amend chapters 49, 67, and 82, RSMo, by adding thereto three new sections relating to penalties on delinquent property taxes.

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

Section A. Chapters 49, 67, and 82, RSMo, are amended by adding thereto three new sections, to be known as sections 49.301, 67.740, and 82.1060, to read as follows:

**49.301. 1. The commission may, by order or ordinance, prohibit the collection of any late fees or penalties on delinquent property taxes.**

**2. The order or ordinance under subsection 1 of this section may prohibit such collection only in unusual circumstances or circumstances beyond the taxpayer's control.**

**67.740. 1. The governing body of a constitutional charter county may, by order or ordinance, prohibit the collection of any late fees or penalties on delinquent property taxes.**

**2. The order or ordinance under subsection 1 of this section may prohibit such collection only in unusual circumstances or circumstances beyond the taxpayer's control.**

**82.1060. 1. The governing body of a city not within a county may, by order or ordinance, prohibit the collection of any late fees or penalties on delinquent property taxes.**

**2. The order or ordinance under subsection 1 of this section may prohibit such collection only in unusual circumstances or circumstances beyond the taxpayer's control.**

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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.