

SECOND REGULAR SESSION

HOUSE BILL NO. 3171

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WEST.

6858H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 50.1020 and 137.280, RSMo, and to enact in lieu thereof one new section relating to personal property assessment lists.

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

Section A. Sections 50.1020 and 137.280, RSMo, are repealed and one new section
2 enacted in lieu thereof, to be known as section 50.1020, to read as follows:

50.1020. 1. The board may accept gifts, donations, grants and bequests from private
2 or public sources to the county employees' retirement system fund.

3 2. No state moneys shall be used to fund sections 50.1000 to 50.1300.

4 3. In all counties, except counties of the first classification having a charter form of
5 government and any city not within a county, the penalties provided in [~~sections 137.280 and~~
6 **section** 137.345 shall be deposited in the county employees' retirement fund. Any interest
7 derived from the collection and investment of any part of the penalties shall also be credited
8 to the county employees' retirement fund. All penalties and interest shall be transmitted to the
9 board monthly by the county treasurer. The county assessor shall maintain a written or
10 electronic log reflecting number of assessment notices sent, number of personal property lists
11 that were not returned by the deadline established by law, number of penalties waived and the
12 reason for waiving such penalty.

13 4. Other provisions of law to the contrary notwithstanding, pending final settlement
14 of taxes collected by the county collector, the county collector shall deposit all money
15 collected in interest-bearing deposits within twenty-four hours after the close of business each
16 day collections are received, except on Fridays of each week or on days prior to a state or
17 national holiday, in a financial institution and all interest or other gain on such deposits shall

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.

18 be paid to the county treasurer and shall be credited to the political subdivision for which the
 19 funds were collected.

20 5. Each county clerk, except in counties of the first classification having a charter
 21 form of government and any city not within a county, shall make the payroll deductions
 22 mandated pursuant to subsection 2 or 3 of section 50.1040, and the county treasurer shall
 23 transmit these moneys monthly to the board for deposit into the county employees' retirement
 24 fund.

25 6. Each county, except counties of the first classification with a charter form of
 26 government and any city not within a county, shall deposit in the county employees'
 27 retirement fund each payroll period ending after December 31, 2002, an amount equal to four
 28 percent of the compensation paid in such payroll period to each employee hired or rehired by
 29 that county on or after February 25, 2002. Such deposit shall be paid out of the county funds
 30 or, at the county's election, in whole or in part through payroll deduction as described in
 31 subsection 2 of section 50.1040. All amounts due pursuant to this subsection shall be
 32 transmitted by the county treasurer to the county employees' retirement fund immediately
 33 following the payroll period for which such amounts are due. Each county clerk shall
 34 maintain a written or electronic log reflecting the employees hired or rehired by such county
 35 on or after February 25, 2002, the amount of each such employee's compensation, and the
 36 dollar amount due each payroll period by the county pursuant to this subsection with respect
 37 to each such employee, and shall provide such log to the county employees' retirement fund
 38 immediately following the payroll period for which such amounts are due.

2 ~~[137.280. 1. Taxpayers' personal property lists, except those of~~
 3 ~~merchants and manufacturers, and except those of railroads, public utilities,~~
 4 ~~pipeline companies or any other person or corporation subject to special~~
 5 ~~statutory requirements, such as chapter 151, who shall return and file their~~
 6 ~~assessments on locally assessed property no later than April first, shall be~~
 7 ~~delivered to the office of the assessor of the county between the first day of~~
 8 ~~January and the first day of March each year and shall be signed and certified~~
 9 ~~by the taxpayer as being a true and complete list or statement of all the taxable~~
 10 ~~tangible personal property. If any person shall fail to deliver the required list~~
 11 ~~to the assessor by the first day of March, the owner of the property which~~
 12 ~~ought to have been listed shall be assessed a penalty added to the tax bill,~~
~~based on the assessed value of the property that was not reported, as follows:~~

Assessed Valuation	Penalty
0 - \$1,000	\$15.00
\$1,001 - \$2,000	\$25.00
\$2,001 - \$3,000	\$35.00
\$3,001 - \$4,000	\$45.00
\$4,001 - \$5,000	\$55.00

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\$5,001 - \$6,000	\$65.00
\$6,001 - \$7,000	\$75.00
\$7,001 - \$8,000	\$85.00
\$8,001 - \$9,000	\$95.00
\$9,001 and above	\$105.00

~~The assessor in any county of the first classification without a charter form of government with a population of one hundred thousand or more inhabitants which contains all or part of a city with a population of three hundred fifty thousand or more inhabitants shall omit assessing the penalty in any case where he or she is satisfied the neglect is unavoidable and not willful or falls into one of the following categories. The assessor in all other political subdivisions shall omit assessing the penalty in any case where he or she is satisfied the neglect falls into at least one of the following categories:~~

- ~~(1) The taxpayer is in military service and is outside the state;~~
- ~~(2) The taxpayer filed timely, but in the wrong county;~~
- ~~(3) There was a loss of records due to fire or flood;~~
- ~~(4) The taxpayer can show the list was mailed timely as evidenced by the date of postmark;~~
- ~~(5) The assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or~~
- ~~(6) The neglect occurred as a direct result of the actions or inactions of the county or its employees or contractors.~~

~~2. Between March first and April first, the assessor shall send to each taxpayer who was sent an assessment list for the current tax year, and said list was not returned to the assessor, a second notice that statutes require the assessment list be returned immediately. In the event the taxpayer returns the assessment list to the assessor before May first, the penalty described in subsection 1 of this section shall not apply. If said assessment list is not returned before May first by the taxpayer, the penalty shall apply.~~

~~3. It shall be the duty of the county commission and assessor to place on the assessment rolls for the year all personal property discovered in the calendar year which was taxable on January first of that year.~~

~~4. If annual waivers exceed forty percent, then by February first of each year, the assessor shall transmit to the county employees' retirement fund an electronic or paper copy of the log maintained under subsection 3 of section 50.1020 for the prior calendar year.~~

~~5. An assessor may, upon request of a taxpayer, send any assessment list or notice required by this section to such taxpayer in electronic form.]~~

