

SECOND REGULAR SESSION

# HOUSE BILL NO. 3402

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WOODS.

7342H.011

JOSEPH ENGLER, Chief Clerk

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## AN ACT

To repeal section 52.240, RSMo, and to enact in lieu thereof one new section relating to fines and penalties for unpaid taxes.

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

Section A. Section 52.240, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 52.240, to read as follows:

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

2. No penalty or interest imposed under any law shall be charged on any real or personal property tax when the county collector certifies due to system failures or other reason that the statement required by section 52.230 was mailed less than thirty days prior to the delinquent date and the taxpayer paid taxes owed by fifteen days after the delinquent date or fifteen days after the certified date of mailing, whichever is later.

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

4. Any taxpayer claiming that the county made an error or omission in determining taxes owed may submit a written request for a refund of penalties, interest, or taxes to the

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

24         5. Nothing in this section shall relieve a taxpayer from paying taxes owed by  
25 December thirty-first and paying penalties and interest owed for failing to pay all taxes by  
26 December thirty-first, except as provided with regard to penalties and interest by subsection 2  
27 of this section.

28         **6. The collector may waive fees and penalties if he or she determines that the**  
29 **taxpayer made a good faith effort to pay the tax on time prior to the delinquent date,**  
30 **provided that the taxes are paid in full within fifteen days of the delinquent date.**

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