

FIRST REGULAR SESSION

# SENATE BILL NO. 307

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR JACOB.

Read 1st time January 16, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

1289S.021

## AN ACT

To repeal sections 140.010 and 140.730, RSMo 2000, relating to property taxes, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Sections 140.010 and 140.730, RSMo 2000, are repealed and two new sections enacted in lieu thereof, to be known as sections 140.010 and 140.730, to read as follows:

140.010. [All real estate upon which the taxes remain unpaid on the first day of January, annually, are delinquent, and the county collector shall enforce the lien of the state thereon, as required by this chapter.] **All real estate taxes must be received by or postmarked December thirty-first, annually, and all that remain unpaid on January first, are delinquent, and the county collector shall enforce the lien of the state thereon, as required by this chapter. If December thirty-first is a Sunday, then all real estate taxes must be received by or postmarked January second, and all that remain unpaid on January third, are delinquent, and the county collector shall enforce the lien of the state thereon, as required by this chapter.** Any failure to properly return the delinquent list, as required by this chapter, in no way affects the validity of the assessment and levy of taxes, nor of the foreclosure and sale by which the collection of the taxes is enforced, nor in any manner affects the lien of the state on the delinquent real estate for the taxes unpaid thereon.

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

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

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

3. For the purpose of this chapter, personal [tax bills shall become delinquent on the first day of January following the day when said bills are placed in the hands of the collector] **taxes must be received by or postmarked December thirty-first, annually, and all that remain unpaid on January first are delinquent, if December thirty-first is a Sunday, then all personal taxes must be received by or postmarked January second, and all that remain unpaid on January third, are delinquent**, and suits thereon may be instituted on and after the first day of February following, and within three years from said day.

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

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