

FIRST REGULAR SESSION

SENATE BILL NO. 378

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR SINGLETON.

Read 1st time January 29, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

1566L.011

AN ACT

To repeal section 52.250, RSMo 2000, relating to tax collection in certain counties, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 52.250, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 52.250, to read as follows:

52.250. The collectors in **second class counties shall collect a fee of one-fourth of one percent, the collectors in** third class counties shall collect a fee of one-half of one percent and the collectors in fourth class counties shall collect a fee of one percent of all current taxes collected, including current delinquent taxes, exclusive of all current railroad and utility taxes collected, as compensation for mailing the statements and receipts. All fees collected pursuant to this section shall be collected on behalf of the county and shall be paid into the county treasury. Collectors in **second**, third and fourth class counties are entitled to collect such fees immediately upon an order of the circuit court [under] **pursuant to** section 139.031, RSMo. If the protest is later sustained and a portion of the taxes so paid is returned to the taxpayer the county shall return that portion of the fee collected on the amount returned to the taxpayer.

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