

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 245
98TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, February 26, 2015, with recommendation that the Senate Committee Substitute do pass.

0780S.02C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal section 65.620, RSMo, and to enact in lieu thereof one new section relating to tax collection in counties that have abolished the township form of government, with an emergency clause.

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

Section A. Section 65.620, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 65.620, to read as follows:

65.620. 1. Whenever any county abolishes township organization the
2 county treasurer and ex officio collector shall immediately settle his accounts as
3 treasurer with the county commission and shall thereafter perform all duties,
4 exercise all powers, have all rights and be subject to all liabilities imposed and
5 conferred upon the county collector of revenue under chapter 52 until the first
6 Monday in March after the general election next following the abolishment of
7 township organization and until a collector of revenue for the county is elected
8 and qualified. The person elected collector at the general election as aforesaid,
9 if that election is not one for collector of revenue under chapter 52, shall serve
10 until the first Monday in March following the election and qualification of a
11 collector of revenue under chapter 52. Upon abolition of township organization
12 a county treasurer shall be appointed to serve until the expiration of the term of
13 such officer pursuant to chapter 54.

14 2. Upon abolition of township organization, title to all property of all
15 kinds theretofore owned by the several townships of the county shall vest in the
16 county and the county shall be liable for all outstanding obligations and liabilities
17 of the several townships.

18 3. The terms of office of all township officers shall expire on the abolition
19 of township organization and the township trustee of each township shall

20 immediately settle his accounts with the county clerk and all township officers
21 shall promptly deliver to the appropriate county officers, as directed by the
22 county commission, all books, papers, records and property pertaining to their
23 offices.

24 **4. For a period of one calendar year following the abolition of**
25 **the townships or until the voters of the county have approved a tax**
26 **levy for road and bridge purposes, whichever occurs first, the county**
27 **collector shall continue to collect a property tax on a county-wide basis**
28 **in an amount equal to the tax levied by the township that had the**
29 **lowest total tax rate in the county immediately prior to the abolishment**
30 **of the townships. The continued collection of the tax shall be**
31 **considered a continuation of an existing tax and shall not be**
32 **considered a new tax levy.**

Section B. Because of the need to provide a funding source to ensure the
2 proper maintenance of roads and bridges in certain counties of this state, section
3 A of this act is deemed necessary for the immediate preservation of the public
4 health, welfare, peace and safety, and is hereby declared to be an emergency act
5 within the meaning of the constitution, and section A of this act shall be in full
6 force and effect upon its passage and approval.

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