

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 1060

## 91ST GENERAL ASSEMBLY

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Reported from the Committee on Local Government and Economic Development, April 4, 2002, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

4139S.03C

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### AN ACT

To repeal sections 52.250 and 52.290, RSMo, relating to county collectors and treasurers ex officio collectors, and to enact in lieu thereof eight new sections relating to the same subject.

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

Section A. Sections 52.250 and 52.290, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 52.250, 52.290, 52.312, 52.315, 52.317, 54.323, 54.325 and 54.327, to read as follows:

52.250. 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 **on behalf of the county**, 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. **Notwithstanding any provisions of law to the contrary, or any other provision of law in conflict with the provisions of this section, in all counties which become counties of the second or fourth classification after December 31, 2000, one-half of one percent of all current taxes collected, including current delinquent taxes allocable to each taxing authority within the county and the county shall continue to be deducted each year for mailing the statements and receipts, exclusive of all current railroad and utility taxes collected, and shall be deposited into the county general fund as required by this section as if the county had retained its**

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

**classification as a county of either the third or the fourth classification.** Collectors in 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. **Such county collector may accept credit cards as proper form of payment of outstanding taxes due. No county collector may charge a surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank for its service.**

52.290. 1. In all counties except counties of the first classification having a charter form of government and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of [five] **seven** percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. [Two-fifths] **Two-sevenths** of the fees collected [under] **pursuant to** the provisions of this section shall be paid into the county general fund, **two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the tax maintenance fund of the county as required by section 52.312** and [three-fifths] **three-sevenths** of the fees collected [under] **pursuant to** the provisions of this section shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.

2. In all counties of the first classification having a charter form of government and any city not within a county, the collector shall collect on behalf of the county and pay into the county general fund a fee for the collection of delinquent and back taxes of two percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax.

**3. Such county collector may accept credit cards as proper form of payment of outstanding delinquent and back taxes due. No county collector may charge a surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank for its service.**

**52.312. Notwithstanding any provisions of law to the contrary, in addition to fees provided for in this chapter, or any other provisions of law in conflict with the provisions of this section, all counties, other than counties of the first classification having a charter form of government and any city not within a county, subject to the provisions of this section, shall establish a fund to be known as the "Tax Maintenance Fund" to be used solely as a depository for funds received or collected for the purpose of funding additional costs and expenses incurred in the office of collector.**

**52.315. 1. The two percent collected to fund the tax maintenance fund pursuant to section 52.290, shall be transmitted monthly for deposit into the tax maintenance fund and used for additional administration and operation costs for the office of collector. Any costs shall include, but shall not be limited to, those costs that require**

any additional out-of-pocket expense by the office of collector and it may include reimbursement to county general revenue for the salaries of employees of the office of collector for hours worked and any other expenses necessary to conduct and execute the duties and responsibilities of such office.

2. The tax maintenance fund may also be used by the collector for training, purchasing new or upgrading information technology, equipment or other essential administrative expenses necessary to carry out the duties and responsibilities of the office of collector, including anything necessarily pertaining thereto.

3. The collector has the sole responsibility for all expenditures made from the tax maintenance fund and shall approve all expenditures from such fund. All such expenditures from the tax maintenance fund shall not be used to substitute for or subsidize any allocation of county general revenue for the operation of the office of collector.

4. The tax maintenance fund may be audited by the appropriate auditing agency. Any unexpended balance shall be left in the tax maintenance fund, to accumulate from year to year with interest.

52.317. Any county subject to the provisions of section 52.312 shall provide moneys for budget purposes in an amount not less than the approved budget in the previous year and shall include the same percentage adjustments in compensation as provided for other county employees as effective January first each year. Any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties of the first classification without a charter form of government shall be limited to an amount equal to one-half of the previous year's approved budget for the office of collector, and any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties other than counties of the first classification and any city not within a county, which collect more than four million dollars of all current taxes charged to be collected, shall be limited to an amount equal to the previous year's approved budget for the office of collector. Any moneys remaining in the tax maintenance fund as of December thirty-first each year that exceed the above established limits shall be transferred to county general revenue by the following January fifteenth of each year.

54.323. Notwithstanding any provisions of law to the contrary, in addition to fees provided for in this chapter, or any other provisions of law in conflict with the provisions of this section, all counties of the third and fourth classification adopting township organization subject to the provisions of this section, shall establish a fund to be known as the "Tax Maintenance Fund" to be used solely as a depository for funds

received or collected for the purpose of funding additional costs and expenses incurred in the office of treasurer ex officio collector.

54.325. 1. In addition to the fees collected on all delinquent and back taxes by any treasurer ex officio collector pursuant to the provisions of this chapter and chapter 50, RSMo, such ex officio collector shall collect an additional two percent on all delinquent and back taxes and these additional fees shall be transmitted monthly for deposit into the tax maintenance fund pursuant to the provisions of section 54.323 and used for additional administration and operation costs for the office of treasurer ex officio collector. Any costs shall include, but shall not be limited to, those costs that require any additional out-of-pocket expense by the office of treasurer ex officio collector and it may include reimbursement to county general revenue for the salaries of employees of the office of treasurer ex officio collector for hours worked and any other expenses necessary to conduct and execute the duties and responsibilities of such office.

2. The tax maintenance fund may also be used by the treasurer ex officio collector for training, purchasing new or upgrading information technology, equipment or other essential administrative expenses necessary to carry out the duties and responsibilities of the office of treasurer ex officio collector, including anything necessarily pertaining thereto.

3. The treasurer ex officio collector has the sole responsibility for all expenditures made from the tax maintenance fund and shall approve all expenditures from such fund. All such expenditures from the tax maintenance fund shall not be used to substitute for or subsidize any allocation of county general revenue for the operation of the office of treasurer ex officio collector.

4. The tax maintenance fund may be audited by the appropriate auditing agency. Any unexpended balance shall be left in the tax maintenance fund, to accumulate from year to year with interest.

54.327. Any county of the third and fourth classification adopting township organization shall provide moneys for budget purposes in an amount not less than the approved budget in the previous year and shall include the same percentage adjustments in compensation as provided for other county employees as effective January first each year. Any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties of the third and fourth classification adopting township organization shall be limited to an amount equal to the previous year's approved budget for the office of treasurer ex officio collector. Any moneys remaining in the tax maintenance fund as of December thirty-first each year that exceed the above established limits shall be transferred to county

**general revenue by the following January fifteenth of each year.**

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