

SECOND REGULAR SESSION

# SENATE BILL NO. 997

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR QUICK.

Read 1st time January 21, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

4115S.011

## AN ACT

To repeal section 140.110, RSMo, relating to payment of certain taxes, 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Section A. Section 140.110, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 140.110, to read as follows:

140.110. 1. The collectors of the respective counties shall collect the taxes contained in the back tax book. Any person interested in or the owner of any tract of land or lot contained in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100.

2. Any payment for personal [or real] property taxes received by the county collector shall first be applied to any back delinquent personal taxes [and to each individual parcel of real estate] on the back tax book before a county collector accepts any payment for all or any part of [real or] personal property taxes due and assessed on the current tax book.

**3. Any payment for real property taxes received by the county collector shall first be applied to back delinquent taxes on the same individual parcel of real estate on the back tax book before a county collector accepts payment for real property taxes due and assessed on the current tax book.**

**4. Subsection 3 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section 381.410, RSMo, who pay tax**

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

**obligations which they service from escrow accounts, as defined in Title 24, Part 3500,  
Section 17, Code of Federal Regulations.**

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