

FIRST REGULAR SESSION

SENATE BILL NO. 178

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR BLAND.

Pre-filed December 5, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0226S.011

AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to installment payments of property taxes in certain charter counties.

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

Section A. Chapter 139, RSMo, is amended by adding thereto one new section, to be known as section 139.051, to read as follows:

139.051. 1. The county collector in any county with a charter form of government and having a population greater than six hundred fifty thousand but fewer than six hundred sixty thousand inhabitants shall allow for the payment of all or any part of current and delinquent real property taxes, in equal monthly or quarterly installments over a period of time not greater than one year. The right to pay such taxes in installments shall be limited to taxpayers who meet all of the following qualifications:

(1) The taxpayer is the owner in fee of the real property and the real property is used by the owner as the owner's principal residence, or when jointly owned, the property is used by all joint owners as their principal residence; and

(2) The taxpayer is, at the time of application for installment payments, experiencing a hardship. For the purposes of this section, the term "hardship" includes any of the following:

(a) Where the taxpayer, or any of the taxpayers if the property is jointly owned, are unemployed or have been unemployed at any time in the three-month period prior to the due date of the real property taxes. Such unemployment may be evidenced by providing the county collector a copy of an unemployment benefit

check, receipt, or completed and approved application; and

(b) In the case of an individual owner, where the taxpayer has a Missouri adjusted gross income of less than fifteen thousand dollars; in the case of joint ownership, where the combined Missouri adjusted gross income of all the joint owners is less than twenty thousand dollars.

2. Any delinquent taxes shall bear interest at the rate provided by section 140.100, RSMo, and shall be subject to the fees provided by law. A monthly or quarterly installment payment shall not be delinquent unless it is beyond thirty days past due.

3. The county official charged with the duties of the collector shall issue receipts for any installment payments.

4. Installment payments made at any time during a tax year shall not affect the taxpayer's right to protest the amount of such tax payments under applicable provisions of law.

5. Subsection 1 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 obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

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