

FIRST REGULAR SESSION

SENATE BILL NO. 469

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Read 1st time February 28, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

0617S.09I

AN ACT

To repeal sections 51.281, 54.010, 54.280, 54.320, 54.330, 65.110, 65.160, 65.460, 65.490, 65.600, 136.010, 136.160, 137.465, 137.585, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 165.071, 242.560, 245.205, and 301.025, RSMo, and to enact in lieu thereof twenty-six new sections relating to consolidation of tax collection, with an expiration date for certain sections.

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

Section A. Sections 51.281, 54.010, 54.280, 54.320, 54.330, 65.110, 65.160, 65.460, 65.490, 65.600, 136.010, 136.160, 137.465, 137.585, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 165.071, 242.560, 245.205, and 301.025, RSMo, are repealed and twenty-six new sections enacted in lieu thereof, to be known as sections 51.281, 54.010, 54.280, 54.320, 54.330, 65.110, 65.160, 65.460, 65.490, 65.600, 136.010, 136.160, 137.465, 137.585, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 165.071, 242.560, 245.205, and 301.025, to read as follows:

51.281. 1. The county clerk in any county, other than in a first classification county, shall receive an annual salary computed as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of clerk on January 1, 1997.

Assessed Valuation	Salary
\$ 18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000

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

100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 or more	45,000

2. Two thousand dollars of the salary authorized in this section shall be payable to the clerk only if the clerk has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the clerk's office when approved by a professional association of the county clerks of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each clerk who completes the training program and shall send a list of certified clerks to the treasurer of each county. Expenses incurred for attending the training session may be reimbursed to the county clerk in the same manner as other expenses as may be appropriated for that purpose.

3. The county clerk may retain any fees to which he is entitled for services performed in the issuance of fish and game licenses or permits.

4. The county clerk in any county, other than a first classification charter county or a first classification county not having a charter form of government and not containing any part of a city with a population of three hundred thousand or more, shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county clerk in the particular county for services rendered or performed on the date the salary commission votes.

5. Notwithstanding any other provisions of law to the contrary, the compensation authorized in this subsection shall be in addition to all other compensation provided by law. The county clerk in each county having township organization shall receive additional compensation in an annual sum of five thousand dollars to be paid from the county treasury in twelve equal monthly installments.

54.010. 1. There is created in all the counties of this state the office of county treasurer, **except that in those counties having adopted the township alternative form of county government the qualified electors shall elect a county collector-treasurer.**

2. In counties of classes one and two the qualified electors shall elect a county treasurer at the general election in 1956 and every four years thereafter.

3. In counties of classes three and four the qualified electors shall elect a county treasurer at the general election in the year 1954, and every four years thereafter, except

that in those counties having adopted the township alternative form of county government the qualified electors shall elect a county [treasurer] **collector-treasurer** at the November election in 1956, and every four years thereafter.

4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall apply to and govern county collector-treasurers in counties having township organization, except when such general laws and such laws applicable to counties of the third and fourth classification conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks, and deputies in counties having township organization, in which case, such laws shall govern.

54.280. The county [treasurer] **collector-treasurer** of counties having adopted or which may hereafter adopt township organization shall [be ex officio collector, and shall] have the [same] power to collect all **current, back, and** delinquent **real and** personal property taxes, **including merchants' and manufacturers' licenses, [merchants' taxes,]** taxes on railroads **and utilities,** and other corporations, the **current and** delinquent or nonresident lands or town lots, **and all other local taxes, including ditch and levee taxes,** and to prosecute for and make sale thereof, the same that is now or may hereafter be vested in the county collectors under the general laws of this state. The [ex officio collector] **collector-treasurer** shall, at the time of making his annual settlement in each year, deposit the tax books [returned by the township collectors] in the office of the county clerk, and within thirty days thereafter the clerk shall make, in a book to be called "the back tax book", a correct list, in numerical order, of all tracts of land and town lots which have been returned delinquent [by said collectors], and return said list to the [ex officio collector] **collector-treasurer**, taking his **or her** receipt therefor.

54.320. 1. The county [treasurer ex officio collector] **collector-treasurer** in counties of the third and fourth classifications adopting township organization shall receive an annual salary as set forth in the following schedule. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. A county [treasurer ex officio collector] **collector-treasurer** subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county treasurer ex officio collector in that county for services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The county [treasurer ex officio collector] **collector-treasurer** shall receive the same percentage adjustments provided by county salary commissions for county officers in that county pursuant to section 50.333, RSMo. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of county treasurer ex officio collector on January 1, 1997, or less than the total compensation being received for the services rendered or performed for the period beginning March 1, 1987, and ending February 29, 1988. The salary shall be computed on the basis of the following schedule:

Assessed Valuation	Salary
\$ 18,000,000 to 40,999,999	\$29,000
41,000,000 to 53,999,999	30,000
54,000,000 to 65,999,999	32,000
66,000,000 to 85,999,999	34,000
86,000,000 to 99,999,999	36,000
100,000,000 to 130,999,999	38,000
131,000,000 to 159,999,999	40,000
160,000,000 to 189,999,999	41,000
190,000,000 to 249,999,999	41,500
250,000,000 to 299,999,999	43,000
300,000,000 to 449,999,999	45,000

In addition, the [ex officio collector] **collector-treasurer** shall [be allowed to retain a commission] **collect on behalf of the county a fee** for the collection of all back taxes and all delinquent 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. The [ex officio collector] **collector-treasurer** shall [be allowed a commission] **collect on behalf of the county a fee** of three percent on all licenses, and all taxes, including current taxes, back taxes, delinquent taxes and interest collected by the [ex officio collector] **collector-treasurer**, to be deducted from the amounts collected. [The three percent allowed to be retained shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law and beginning January 1, 1989, the two percent allowed to be retained for collection of all back taxes and delinquent taxes shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law.] **The collector-treasurer may collect on behalf of the county for the purpose of mailing statements and receipts required by section 139.350, RSMo, a fee of one-half of one percent on all licenses and all taxes, including current taxes, back taxes, delinquent taxes, and interest collected by the collector-treasurer, to be deducted from the amounts collected. All fees collected under this section shall be collected on behalf of the county and shall be deposited in the county treasury or as provided by law. Collector-treasurers in counties having a township form of government are entitled to collect such fees immediately upon an order of the circuit court under 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.** The [treasurer ex officio collector] **collector-treasurer** in each of the third and fourth classification counties which have adopted the township form of county government is entitled to employ deputies and assistants, and for the deputies and assistants is allowed not less than the amount allowed in [1992 or 1993] **2003-2004**,

whichever is greater.

2. Notwithstanding any provisions of law to the contrary, the collector-treasurer in each of the third and fourth classification counties having township form of government shall be allowed to employ not less than one full time deputy, and is entitled to employ such number of deputies and assistants, as may be necessary to promptly and correctly perform the duties of the office of collector-treasurer, and for the deputies and assistants is allowed not less than the compensation provided for other county employees, however, such deputies and assistants shall be allowed the same percentage adjustments in compensation as provided for other county employees as effective January first each year.

3. Two thousand dollars of the salary authorized in this section shall be payable to the [treasurer ex officio collector] **collector-treasurer** only if such officer has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the [treasurer ex officio collector's] **collector-treasurer's** office when approved by a professional association of the county treasurers or county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each [treasurer ex officio collector] **collector-treasurer** who completes the training program and shall send a list of certified [treasurer ex officio collectors] **collector-treasurers** to the county commission of each county. Expenses incurred for attending the training session may be reimbursed to the county [treasurer ex officio collector] **collector-treasurer** in the same manner as other expenses as may be appropriated for that purpose.

4. For the performance of duties provided for in section 54.280 and this section, the collector-treasurer in each county having a township organization shall receive additional compensation in an annual sum of five thousand dollars, to be paid from the county treasury in twelve equal monthly installments. Notwithstanding any other provisions of the law to the contrary, the compensation authorized in this subsection shall be in addition to all other compensation provided by law.

54.330. 1. County [treasurers, as ex officio county collectors of counties under] **collector-treasurers in a county having** township organization, shall be required to give bonds as other county collectors under the general revenue law.

2. Before entering upon the duties for which they are employed, deputies and assistants employed in the office of any [treasurer ex officio collector] **collector-treasurer** shall give bond and security to the satisfaction of the [treasurer ex officio collector] **collector-treasurer**. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any [treasurer ex officio collector] **collector-treasurer**. The official bond required pursuant to this section shall be a surety

bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.

65.110. 1. There shall be chosen at the biennial election in each township one trustee, who shall be ex officio treasurer of the township, [one township collector,] one township clerk, and two members of the township board.

2. Upon the assumption of office of a county assessor elected as provided by section 53.010, RSMo, the township clerk shall cease to perform the duties of ex officio township assessor and shall promptly deliver to the county assessor all books, papers, records, and property pertaining to the office of ex officio township assessor.

3. The treasurer ex officio collector of a county with township organization shall no longer retain such title, and shall instead, assume the office of collector-treasurer, as provided for by section 54.010, on March 1, 2007. On such date, the township collector shall cease to perform the duties of township collector and shall promptly deliver to the collector-treasurer, all books, papers, records, and property pertaining to the office of township collector. The township collector shall continue to perform the same duties and be subject to the same requirements and liabilities until his or her term expires on March 1, 2007. Notwithstanding other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same duties, powers, and obligations previously granted to, and held by, the township collector on and after March 1, 2007.

65.160. Every person chosen or appointed to the office of township trustee and ex officio treasurer, member of the township board, [township collector,] or township clerk, before he enters on the duties of his office and within ten days after he shall be notified of his election or appointment, shall take and subscribe, before any officer authorized to administer oaths, such oath or affirmation as is prescribed by law.

65.460. Every person elected or appointed to the office of township trustee and ex officio treasurer, before he enters on the duties of his office, and within ten days after his election or appointment, shall execute and deliver to the township clerk a bond with one or more sureties, to the satisfaction of the township clerk payable to the township board, equal to one-half the largest amount on deposit at any one time during the year preceding his election or appointment of all the township funds, including school moneys, that may come into his hands; and every such bond, when deposited with the township clerk as aforesaid, shall constitute a lien upon all the real estate within the county belonging to such trustee and ex officio treasurer at the time of filing thereof, and shall continue to be a lien until its conditions, together with all costs and charges which may accrue by reason of any prosecution thereon, shall be satisfied. [The township collector shall before he receives the tax books give bond and security to the state, to the satisfaction of the county commission, in a sum for any one month equal to the average total monthly collection for the same month during the

preceding four years, but not to exceed one-half the largest amount collected during any one year preceding his election or appointment, including school taxes. Such bond shall be executed in duplicate; one part thereof shall be deposited and recorded in the office of the clerk of the county commission, and the other part shall be transmitted by the clerk to the state tax commission. The conditions of such bond shall be that he, the said collector, will faithfully and punctually collect and pay over all state, county, township and other revenue, including school taxes, that may become due and collectible during the period for which such collector shall be elected or appointed; and that he will in all things faithfully perform all the duties of the office of township collector according to law; provided, the county commission or township board shall annually examine the collector's or trustee's bond as to form and sufficiency of surety and in case of any doubt shall require additional security.]

65.490. The township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk; provided, that nothing in this chapter shall be so construed as to change or interfere with any school district, the boundary lines of which are different from that of the municipal township as organized under the provisions of this chapter, nor with the payment of any school moneys upon proper vouchers. He shall receive from the [township collector and the county collector or treasurer] **collector-treasurer** all road and bridge and other taxes due the township when collected by such officers, and shall receipt for the same, and shall account therefor in like manner as for other moneys in his hands belonging to the township.

65.600. 1. In any county in this state which may hereafter adopt township organization, the person holding the office of the collector of the revenue in such county, at the time in March when township organization becomes effective in such county, shall continue to hold his office and exercise all the functions and receive all the fees and emoluments thereof until the time at which his term of office would have expired had such county not adopted township organization, and, except as herein otherwise provided, he shall perform the same duties and be subject to the same requirements and liabilities as in counties not under township organization.

2. The county assessor shall assess the property of the various townships in such county and arrange his books and lists in a manner so that it can be determined which township is entitled to the taxes assessed against any property.

3. The county clerk of such county shall [make out] **submit**, for the use of such county collector, lists of the property assessed in each township the same as he is required to [make out] **submit** for the use of township collectors.

4. The collector of the revenue in such county shall pay over to the several township trustees of such county after deducting his commission, all township taxes and funds of every kind collected by him and belonging respectively to the several townships in such county, as

required by section 139.430, RSMo, in the case of township collectors, and for his failure to do so he shall be subject to the same liability as provided by section 139.430, RSMo, in the case of township collectors.

5. The first township collectors in such county shall be elected at the township election held in March next preceding the time at which the term of office of the collector of the revenue in such county shall expire and their terms of office shall begin at the expiration of the term of office of such collector of the revenue, and they shall hold their offices until the next township election in such county. **The provisions of this section shall be effective prior to August 28, 2005.**

136.010. 1. The division of taxation and collection shall collect all taxes, licenses and fees payable to the state, except that county [and township] collectors **and collector-treasurers** shall collect the state tax on tangible property, which shall be transmitted promptly to the division of taxation and collection.

2. All money payable to the state, including gifts, escheats, penalties, federal funds, and money from every other source payable to the state shall be promptly transmitted to the division of taxation and collection; provided that all such money payable to the curators of the university of Missouri, except those funds required by law or by instrument granting the same to be paid into the seminary fund of the state, is excepted herefrom, and in the case of other state educational institutions there is excepted herefrom, gifts or trust funds from whatever source, appropriations, gifts or grants from the federal government, private organizations and individuals, funds for or from student activities, farm or housing activities, and other funds from which the whole or some part thereof may be liable to be repaid to the person contributing the same, and hospital fees. All of the above excepted funds shall be reported in detail quarterly to the governor and biennially to the general assembly.

3. The director of revenue in cooperation with the state treasurer shall develop a uniform system of summary reporting on income, expenditures and balances of the excepted funds in subsection 2 of this section, and for all other funds handled by state agencies, institutions or state officials in their official duties pursuant to any law or administrative practice but not deposited with the state treasurer. Such forms shall be made available to all agencies, institutions and officials responsible for such funds. Said agencies and officials shall annually file a complete summary report on the uniform forms provided by the director of revenue by August first for the fiscal period July first to June thirtieth just passed. These reports shall be compiled by the director of revenue for inclusion in the annual report of the state treasurer and director of revenue showing balances, income, expenditures, asset value and form of all assets held by the account.

136.160. All officers and others bound by law to pay money directly to the director of revenue, or the department of revenue shall exhibit their accounts and vouchers to the director of revenue on or before the thirty-first day of December, to be adjusted and settled,

except the county [and township] collectors of revenue **and collector-treasurers**, who shall, immediately after their final settlement with the county commission on the first Monday in March in each year, exhibit their accounts and vouchers to the director of revenue for the amount due the state to be adjusted and settled.

137.465. 1. It shall be the duty of the county clerk of each county in this state, that has or hereafter may adopt township organization, to [make out] annually **submit**, for the use of the [township collector] **collector-treasurer** of each [township] **county**, correct lists of the property assessed, which lists shall be in alphabetical order, the names of the persons owing tax on personal property in [each collector's district] **the county**, the aggregate value of such property assessed to each person, and the amount of taxes due thereon.

2. [He] **The county clerk** shall also [make out] **submit** for the use of the [township collector] **collector-treasurer** an abstract of all real property which is assessed, in numerical order, which shall show the name or names, if known, of the person or persons to whom each tract or lot is assessed, and the value of each tract or lot, and the amount of taxes due thereon, which list shall be made out in strict conformity with the forms and instructions furnished by the state tax commission.

137.585. 1. In addition to other levies authorized by law, the township board of directors of any township in their discretion may levy an additional tax not exceeding thirty-five cents on each one hundred dollars assessed valuation in their township for road and bridge purposes. Such tax shall be levied by the township board, to be collected by the [township collector] **collector-treasurer** and turned into the county treasury, where it shall be known and designated as a special road and bridge fund.

2. The county commission of any such county may in its discretion order the county treasurer **or collector-treasurer** to retain an amount not to exceed five cents on the one hundred dollars assessed valuation out of such special road and bridge fund and to transfer the same to the county special road and bridge fund; and all of said taxes over the amount so ordered to be retained by the county shall be paid to the treasurers of the respective townships from which it came as soon as practicable after receipt of such funds, and shall be designated as a special road and bridge fund of such township and used by said townships only for road and bridge purposes, except that amounts collected within the boundaries of road districts formed in accordance with the provisions of sections 233.320 to 233.445, RSMo, shall be paid to the treasurers of such road districts; provided that the amount retained, if any, by the county shall be uniform as to all such townships levying and paying such tax into the county treasury; provided further, that the proceeds of such fund may be used in the discretion of the township board of directors in the construction and maintenance of roads and in improving and repairing any street in any incorporated city, town or village in the township, if said street shall form a part of a continuous highway of the township running through said city, town or village.

139.120. 1. The collector **or collector-treasurer in a county having township organization** shall diligently endeavor and use all lawful means to collect all taxes which they are required to collect in their respective counties, and to that end they shall have the power to seize and sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels are or may be required to be seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands or personal property; provided, that no such seizure or sale for taxes shall be made until after the first day of October of each year, and the collector **or collector-treasurer** shall not receive a credit for delinquent taxes until he shall have made affidavit that he has been unable to find any personal property out of which to make the taxes in each case so returned delinquent; but no such seizure and sale of goods shall be made until the collector **or collector-treasurer** has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen years of age.

2. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent; provided further, that when any person owing personal tax removes from one county in this state to another, it shall be the duty of the county collector, or [township collector] **collector-treasurer** as the case may be, of the county from which such person shall move, to send a tax bill to the sheriff of the county into which such person may be found, and on receipt of the same by said sheriff, it shall be his duty to proceed to collect said tax bill in like manner as provided by law for the collection of personal tax, for which he shall be allowed the same compensation as provided by law in the collection of executions. It shall be the duty of the sheriff in such case to make due return to the collector **or collector-treasurer** of the county from whence said tax bill was issued, with the money collected thereon.

139.350. Every [ex officio township collector] **collector-treasurer in a county having a township organization**, upon receiving the tax book and warrant from the county clerk, shall proceed in the following manner to collect the same; and he shall mail to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. [Collectors] **Collector-treasurers** shall also mail tax receipts for all the taxes received by mail.

139.400. If the [township collector] **collector-treasurer in any county that has adopted township organization** shall be unable to collect any taxes charged in the tax list, by reason of the removal or insolvency of the person to whom such tax may be charged, or on account of any error in the tax list, he shall deliver to the county [treasurer] **clerk** his tax book, and shall [make out] **submit** and file with said [treasurer] **clerk**, at the time of

his settlement, a statement in writing, setting forth the name of the person charged with such tax, the value of the property, and the amount of tax so charged and the cause of the delinquency, and shall make oath before the county clerk, or some associate circuit judge, that the facts stated in such statement are true and correct, and that the sums mentioned therein remain unpaid, and that he used due diligence to collect the same, which oath or affidavit shall be signed by the [township collector] **collector-treasurer**; and upon filing said statement, the county [treasurer] **clerk** shall allow the [township collector] **collector-treasurer** credit for the amount of taxes therein stated, and shall apportion and credit the same on the several funds for which such tax was charged; and when he makes settlement with the county commission, such statement shall be a sufficient voucher to entitle him to credit for the amount therein stated; but in no case shall any [township collector] **collector-treasurer, county clerk**, or county treasurer, be entitled to abatement on the resident tax list until the statement and affidavit aforesaid are filed as required by this chapter.

139.420. 1. The [township collector of each township] **collector-treasurer of any county that has adopted township organization**, at the term of the county commission to be held on the first Monday in March of each year, shall make a final settlement of his accounts with the county commission for state, county, school and township taxes; produce receipts from the proper officers for all school and township taxes collected by him[, less his commission]; pay over to the county [treasurer and ex officio collector] **treasury** all moneys remaining in his hands, collected by him on state and county taxes; make his return of all delinquent or unpaid taxes, as required by law, and make oath before the commission that he has exhausted all the remedies required by law for the collection of such taxes.

2. On or before the twentieth day of March in each year, he shall make a final settlement with the township board.

3. If any [township collector] **collector-treasurer** shall fail or refuse to make the settlement required by this section, or shall fail or refuse to pay over the state and county taxes, as provided in this section, the county commission shall attach him until he shall make such settlement of his accounts or pay over the money found due from him; and the commission shall cause the clerk thereof to notify the director of revenue and the prosecuting attorney of the county at once of the failure of such [township collector] **collector-treasurer** to settle his accounts, or pay over the money found due from him, and the director of revenue and the prosecuting attorney shall proceed against such collector in the manner provided in section 139.440, and such collector shall be liable to the penalties provided in section 139.440.

139.430. 1. The [township collector] **collector-treasurer in any county that has a township organization**, on or before the [fifth] **tenth** day of each month, shall make and file in the office of the county clerk a statement showing the amount of taxes collected by him for all purposes during the preceding month, which statement shall be sworn to by such [township collector] **collector-treasurer** before the county clerk, or some other officer

authorized to administer oaths.

2. On or before the tenth day in each month, the [township collector, after deducting his commissions,] **collector-treasurer** shall pay over to the county [treasurer and ex officio collector] **treasury** all state and county taxes collected by him during the preceding month, as shown by the statement required by this section, and take duplicate receipts therefor, one of which he shall retain and the other he shall file with the county clerk; and the county clerk shall charge the [treasurer] **collector-treasurer** with the amounts so receipted for, to be accounted for at the annual settlement.

3. The [township collector] **collector-treasurer**, in like manner, on or before the twentieth day of each month, shall pay over to the township trustee and ex officio treasurer [after deducting his commission] all township taxes and funds of every kind belonging to the township, collected by him during the preceding month, and take duplicate receipts therefor, one of which he shall retain and the other he shall deposit with the township clerk, who shall charge the township trustee and ex officio treasurer with the amount so receipted.

[4. The township collector shall receive a commission of two and one-half percent on the first forty thousand dollars collected; one percent on the next forty thousand dollars collected; and three-fourths of one percent on the remainder of all moneys collected by him.]

139.440. 1. If any [township collector] **collector-treasurer** shall fail or refuse to file the statement required by section 139.430, or, having filed such statement, shall neglect or refuse to pay over to the county [treasurer and ex officio collector] **treasury** the state and county taxes collected by him **or her** during the preceding month, as shown by such statement, the county clerk, immediately after such default, and not later than the fifteenth day of the month in which such statement was or should have been made, shall certify such fact to the director of revenue and the prosecuting attorney of the county; and the director of revenue and the prosecuting attorney shall proceed against such defaulting [township collector] **collector-treasurer** in the same manner as is provided by section 139.270 for proceeding against defaulting county collectors [and ex officio county collectors,] and the [township collector] **collector-treasurer** shall [forfeit his commission] on all moneys collected and wrongfully withheld, [and otherwise] be liable to all the penalties imposed by section 139.270.

2. The county clerk shall certify a copy of such monthly statement to the director of revenue within the time prescribed for certifying the statements of the county collectors and [ex officio collectors] **collector-treasurers**.

139.450. The [ex officio collector] **collector-treasurer** shall include in his monthly statement all such sums collected for the preceding month [as may have been paid to him by the township collectors up to the time of making his monthly statement,] which have not been included in any previous statements, and shall include in his annual settlement, as provided in this chapter and in the general revenue law, the whole amount of taxes collected

[by the several township collectors of his county] as shown by the annual settlements [of the township collectors] with the county commission as provided in section 139.420.

139.460. 1. The [township collector] **collector-treasurer** shall be required to draw or procure a plat of each school district or fractional part thereof in his [township] **county**, and shall keep a true and correct account of all school moneys collected by him **or her** in each school district or fractional part thereof; and when said collector pays the moneys so collected by him **or her** to the township treasurer **or school district treasurer**, he **or she** shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he **or she** shall retain, and file the other with the township clerk.

2. As soon as the school funds are apportioned, the township treasurer shall apply to the county [treasurer] **collector-treasurer** for the school moneys belonging to each school district or fractional part thereof, in his **or her** township, and the county [treasurer] **collector-treasurer** shall pay over to him **or her** all of said school money, taking duplicate receipts therefor, one of which he **or she** shall file with the township clerk **and one of which shall be retained.**

3. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his **or her** township.

4. When any school district is divided by township or county lines, the district shall be considered in the township or county in which the schoolhouse is located, and the township treasurer holding any money belonging to fractional parts of districts in which no schoolhouse is located shall pay over all such money to the township treasurer of the township in which the fractional part of the district having the schoolhouse is located, taking duplicate receipts therefor, one of which shall be filed with the township clerk, and the township treasurer shall settle annually with the township board on or before the twentieth day of March in each year.

165.071. 1. At least once in every month the county collector in all counties of the first and second classes and the [township collector] **collector-treasurer** in counties having township organization shall pay over to the treasurer of the school board of all seven-director districts all moneys received and collected by him to which the board is entitled and take duplicate receipts from the treasurer, one of which he shall file with the secretary of the school board and the other he shall file in his settlement with the county commission.

2. The county collector in counties of the third and fourth classes, except in counties under township organization, shall pay over to the county treasurer at least once in every month all moneys received and collected by him which are due each school district and shall take duplicate receipts therefor, one of which he shall file in his settlement with the county commission. The county treasurer in such counties shall pay over to the treasurer of the school board of seven-director districts, at least once in every month, all moneys so received

by him to which the board is entitled. Upon payment he shall take duplicate receipts from the treasurer of the school board, one of which he shall file with the secretary of the school board, and the other he shall file in his settlement with the county commission.

242.560. 1. In counties where the provisions of chapter 65, RSMo, are, or may hereafter be in force, the secretary of the board of supervisors shall extend all drainage taxes under the provisions of sections 242.010 to 242.690 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the [township collectors of such townships] **collector-treasurer** at the same time and in the same manner as provided for county collectors.

2. Such taxes shall be collected by such [township collectors] **collector-treasurer** at the same time and in the same manner as state and county taxes are collected, and each [township collector] **collector-treasurer** shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under said sections, and shall be subject to the same penalties and liabilities. Such [township collectors] **collector-treasurer** shall make due return of such tax books under oath in the same manner as required of county collectors.

3. The delinquent drainage taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes, who shall collect such delinquent drainage taxes at the same time and in the same manner as is herein provided for the collection of the delinquent drainage taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over the said taxes to the treasurer of the drainage district as is provided for county collectors under sections 242.010 to 242.690, and shall be subject to the same penalties and liabilities.

4. All township drainage tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax shall be instituted and prosecuted in the same manner provided by said sections, except such suits shall be instituted by the drainage district on tax bills duly made out and certified by the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes.

245.205. 1. In counties where the provisions of chapter 65, RSMo, are or may hereafter be in force, the secretary of the board of supervisors shall extend all levee taxes under the provisions of sections 245.010 to 245.280 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the

[township collectors of such townships] **collector-treasurers** at the same time and in the same manner as provided for county collectors. Such taxes shall be collected by such [township collectors] **collector-treasurers** at the same time and in the same manner, as state and county taxes are collected, and each [township collector] **collector-treasurer** shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under sections 245.010 to 245.280 and shall be subject to the same penalties and liabilities. Such [township collectors] **collector-treasurers** shall make due return of such tax books under oath in the same manner as required of county collectors.

2. The delinquent levee taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes, who shall collect such delinquent levee taxes at the same time and in the same manner as is herein provided for the collection of the delinquent levee taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] **collector-treasurer** of delinquent levee taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor, and pay over the said taxes to the treasurer of the levee district as is provided for county collectors under sections 245.010 to 245.280, and shall be subject to the same penalties and liabilities.

3. All township levee tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax shall be instituted and prosecuted in the same manner provided by sections 245.010 to 245.280, except such suits shall be instituted by the levee district on tax bills duly made out and certified by the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes.

301.025. 1. No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years, have been paid, or a statement certified by the county [or township collector of the county or township] **collector or collector-treasurer of the county** in which the applicant's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant or that no such taxes were due or, if the applicant is not a resident of this state and serving in the armed forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status or, if the applicant is an organization described pursuant to subdivision (5) of section 137.100, RSMo, or subsection

1 of section 137.101, RSMo, the application is accompanied by a document, in a form approved by the director, verifying that the organization is registered with the department of revenue or is determined by the internal revenue service to be a tax-exempt entity. If the director of the department of revenue has been notified by the assessor pursuant to subsection 2 of section 137.101, RSMo, that the applicant's personal property is not tax exempt, then the organization's application shall be accompanied by a statement certified by the county **collector** or [township collector] **collector-treasurer** of the county [or township] in which the organization's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the organization. In the event the registration is a renewal of a registration made two or three years previously, the application shall be accompanied by proof that taxes were not due or have been paid for the two or three years which immediately precede the year in which the motor vehicle's or trailer's registration is due. The county **collector** or [township collector] **collector-treasurer** shall not be required to issue a receipt for the immediately preceding tax year until all personal property taxes, including all delinquent taxes currently due, are paid. If the applicant was a resident of another county of this state in the applicable preceding years, he or she must submit to the collector **or collector-treasurer** in the county [or township] of residence proof that the personal property tax was paid in the applicable tax years. Every county **collector** and [township collector] **collector-treasurer** shall give each person a tax receipt or a certified statement of tangible personal property taxes paid. The receipt issued by the county collector in any county of the first classification with a charter form of government which contains part of a city with a population of at least three hundred fifty thousand inhabitants which is located in more than one county, any county of the first classification without a charter form of government with a population of at least one hundred fifty thousand inhabitants which contains part of a city with a population of at least three hundred fifty thousand inhabitants which is located in more than one county and any county of the first classification without a charter form of government with a population of at least one hundred ten thousand but less than one hundred fifty thousand inhabitants shall be determined null and void if the person paying tangible personal property taxes issues or passes a check or other similar sight order which is returned to the collector because the account upon which the check or order was drawn was closed or did not have sufficient funds at the time of presentation for payment by the collector to meet the face amount of the check or order. The collector may assess and collect in addition to any other penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount of the returned check or order whichever amount is greater to be deposited in the county general revenue fund, but in no event shall such penalty imposed exceed one hundred dollars. The collector may refuse to accept any check or other similar sight order in payment of any tax currently owed plus penalty or interest from a person who previously attempted to pay such amount

with a check or order that was returned to the collector unless the remittance is in the form of a cashier's check, certified check or money order. If a person does not comply with the provisions of this section, a tax receipt issued pursuant to this section is null and void and no state registration license shall be issued or renewed. Where no such taxes are due each such collector shall, upon request, certify such fact and transmit such statement to the person making the request. Each receipt or statement shall describe by type the total number of motor vehicles on which personal property taxes were paid, and no renewal of any state registration license shall be issued to any person for a number greater than that shown on his or her tax receipt or statement except for a vehicle which was purchased without another vehicle being traded therefor, or for a vehicle previously registered in another state, provided the application for title or other evidence shows that the date the vehicle was purchased or was first registered in this state was such that no personal property tax was owed on such vehicle as of the date of the last tax receipt or certified statement prior to the renewal. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms. If electronic data is not available, residents of counties with a township form of government and with [township collectors] **collector-treasurers** shall present personal property tax receipts which have been paid for the preceding two years when registering under this section.

2. Every county collector in counties with a population of over six hundred thousand and less than nine hundred thousand shall give priority to issuing tax receipts or certified statements pursuant to this section for any person whose motor vehicle registration expires in January. Such collector shall send tax receipts or certified statements for personal property taxes for the previous year within three days to any person who pays the person's personal property tax in person, and within twenty working days, if the payment is made by mail. Any person wishing to have priority pursuant to this subsection shall notify the collector at the time of payment of the property taxes that a motor vehicle registration expires in January. Any person purchasing a new vehicle in December and licensing such vehicle in January of the following year may use the personal property tax receipt of the prior year as proof of payment.

3. In addition to all other requirements, the director of revenue shall not register any vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in such form as may be prescribed by the United States Secretary of the Treasury. No proof of payment of such tax shall be required by the director until the form for proof of payment has been prescribed by the Secretary of the Treasury.

4. Beginning July 1, 2000, a county **collector** or [township collector] **collector-treasurer** may notify, by ordinary mail, any owner of a motor vehicle for which personal property taxes have not been paid that if full payment is not received within thirty days the

collector may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the collector **or collector-treasurer** by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails to timely pay such taxes the collector **or collector-treasurer** may notify the director of revenue of such failure. Such notification shall be on forms designed and provided by the department of revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's address, and the year, make, model and vehicle identification number of such motor vehicle. Upon receipt of this notification the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a county **collector** or [township collector] **collector-treasurer** that the personal property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle or vehicles registration shall be reinstated. In the event a motor vehicle registration is suspended for nonpayment of personal property tax the owner so aggrieved may appeal to the circuit court of the county of his or her residence for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

5. Beginning July 1, 2005, a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify, by ordinary mail, any owner of a vehicle who is delinquent in payment of vehicle-related fees and fines that if full payment is not received within thirty days, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. If the vehicle-related fees and fines are assessed against a car that is registered in the name of a rental or leasing company and the vehicle is rented or leased to another person at the time the fees or fines are assessed, the rental or leasing company may rebut the presumption by providing the city not within a county or any

home rule city with more than four hundred thousand inhabitants and located in more than one county with a copy of the rental or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing company shall not be charged for fees or fines under this subsection, nor shall the registration of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that rental or leasing company by ordinary mail at the address appearing on the registration and the rental or leasing company has failed to provide the rental or lease agreement copy within fifteen days of receipt of such notice. Any notification to a rental or leasing company that is returned to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. For the purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any late payment penalties, other fees, and court costs associated with the adjudication or collection of those fines.

6. If after notification under subsection 5 of this section the vehicle owner fails to pay such vehicle-related fees and fines to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county within thirty days from the date of such notice, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue of such failure. Such notification shall be on forms or in an electronic format approved by the department of revenue and shall list the vehicle owner's full name and address, and the year, make, model, and vehicle identification number of such motor vehicle and such other information as the director shall require.

7. Upon receipt of notification under subsection 5 of this section, the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county that the vehicle-related fees or fines have been paid in full. Upon the owner furnishing proof of payment of such fees and fines and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or fines the owner so aggrieved may appeal to the circuit court of the county where the violation occurred for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such

registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

8. The city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county shall reimburse the department of revenue for all administrative costs associated with the administration of subsections 5 to 8 of this section.

9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be invalid and void.

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