

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 123**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, March 11, 2009, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

0546S.02C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 52.290, 52.312, and 54.010, RSMo, and to enact in lieu thereof three new sections relating to county collectors.

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

Section A. Sections 52.290, 52.312, and 54.010, RSMo, are repealed and  
2 three new sections enacted in lieu thereof, to be known as sections 52.290, 52.312,  
3 and 54.010, to read as follows:

52.290. 1. In all counties except counties having a charter form of  
2 government **before January 1, 2008**, and any city not within a county, the  
3 collector shall collect on behalf of the county a fee for the collection of delinquent  
4 and back taxes of seven percent on all sums collected to be added to the face of  
5 the tax bill and collected from the party paying the tax. Two-sevenths of the fees  
6 collected pursuant to the provisions of this section shall be paid into the county  
7 general fund, two-sevenths of the fees collected pursuant to the provisions of this  
8 section shall be paid into the tax maintenance fund of the county as required by  
9 section 52.312 and three-sevenths of the fees collected pursuant to the provisions  
10 of this section shall be paid into the county employees' retirement fund created  
11 by sections 50.1000 to 50.1200, RSMo.

12 2. In all counties having a charter form of government, **other than any**  
13 **county adopting a charter form of government after January 1, 2008**,  
14 and any city not within a county, the collector shall collect on behalf of the county  
15 and pay into the county general fund a fee for the collection of delinquent and  
16 back taxes of two percent on all sums collected to be added to the face of the tax  
17 bill and collected from the party paying the tax except that in a county with a  
18 charter form of government and with more than two hundred fifty thousand but  
19 less than seven hundred thousand inhabitants, the collector shall collect on behalf

20 of the county a fee for the collection of delinquent and back taxes of three percent  
21 on all sums collected to be added to the face of the tax bill and collected from the  
22 party paying the tax. If a county is required by section 52.312 to establish a tax  
23 maintenance fund, one-third of the fees collected under this subsection shall be  
24 paid into that fund; otherwise, all fees collected under the provisions of this  
25 subsection shall be paid into the county general fund.

26 3. Such county collector may accept credit cards as proper form of  
27 payment of outstanding delinquent and back taxes due. No county collector may  
28 charge a surcharge for payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition  
2 to fees provided for in this chapter, or any other provisions of law in conflict with  
3 the provisions of this section, all counties, including any county **adopting a**  
4 **charter form of government after January 1, 2008, and any county** with  
5 a charter form of government and with more than two hundred fifty thousand but  
6 less than seven hundred thousand inhabitants, other than counties having a  
7 charter form of government **before January 1, 2008**, and any city not within a  
8 county, subject to the provisions of this section, shall establish a fund to be  
9 known as the "Tax Maintenance Fund" to be used solely as a depository for funds  
10 received or collected for the purpose of funding additional costs and expenses  
11 incurred in the office of collector.

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

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

7 3. In counties of the third and fourth classifications the qualified electors  
8 shall elect a county treasurer at the general election in the year 1954, and every  
9 four years thereafter, except that in those counties having adopted the township  
10 alternative form of county government the qualified electors shall elect a county  
11 collector-treasurer at the November election in 1956, and every four years  
12 thereafter.

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

17 applicable to county collector-treasurers, their offices, clerks, and deputies in  
18 counties having township organization, in which case, such laws shall govern.

19 **5. In the event a county of the third or fourth classification**  
20 **abolishes its township form of government under chapter 65, RSMo, or**  
21 **a county collector shall become a collector-treasurer, the county**  
22 **collector-treasurer shall assume all duties, compensation, fee schedules,**  
23 **and requirements of the collector-treasurer provided under sections**  
24 **54.280 and 54.320.**

Unofficial ✓

Bill

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