

SECOND REGULAR SESSION

SENATE BILL NO. 598

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIDGEWAY.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3450S.011

AN ACT

To repeal section 139.052, RSMo, and to enact in lieu thereof one new section relating to the acceptance of installment payments for certain property taxes.

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

Section A. Section 139.052, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 139.052, to read as follows:

139.052. 1. The governing body of any county may by ordinance or order
2 provide for the payment of all or any part of current and delinquent real property
3 taxes, in such installments and on such terms as the governing body deems
4 appropriate. Additionally, the county legislative body may limit the right to pay
5 such taxes in installments to certain classes of taxpayers, as may be prescribed
6 by ordinance or order. Any delinquent taxes shall bear interest at the rate
7 provided by section 140.100, RSMo, and shall be subject to the fees provided by
8 law.

9 **2. The governing body of any county of the first classification**
10 **shall by ordinance or order provide for the payment of all or any part**
11 **of current and delinquent real property taxes, in such installments and**
12 **on such terms as the governing body deems appropriate. Additionally,**
13 **the county legislative body may limit the right to pay such taxes in**
14 **installments to certain classes of taxpayers, as may be prescribed by**
15 **ordinance or order. Any delinquent taxes shall bear interest at the rate**
16 **provided by section 140.100 and shall be subject to the fees provided by**
17 **law.**

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

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

20 [3.] 4. Installment payments made at any time during a tax year shall
21 not affect the taxpayer's right to protest the amount of such tax payments under
22 applicable provisions of law.

23 [4. Subsection] 5. **Subsections 1 and 2** of this section shall not apply
24 to payment for real property taxes by financial institutions, as defined in section
25 381.410, RSMo, who pay tax obligations which they service from escrow accounts,
26 as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as
27 amended.

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Bill

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