

SECOND REGULAR SESSION

SENATE BILL NO. 659

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS DEMPSEY AND RUPP.

Read 1st time January 12, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

4988S.02I

AN ACT

To repeal sections 52.230 and 52.240, RSMo, and to enact in lieu thereof two new sections relating to property tax bills.

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

Section A. Sections 52.230 and 52.240, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 52.230 and 52.240, to
3 read as follows:

52.230. Each year the collectors of revenue in all counties [of the first
2 class not having a charter form of government, and in all second, third and fourth
3 class counties] of the state, not under township organization, shall mail to all
4 resident taxpayers, at least thirty days prior to delinquent date, a statement of
5 all real and tangible personal property taxes due and assessed on the current tax
6 books in the name of the taxpayers. Such statement shall also include the
7 amount of real and tangible personal property taxes delinquent at the time of the
8 mailing of the statement, including any interest and penalties associated with the
9 delinquent taxes. Such statement shall declare upon its face, or by an
10 attachment thereto, that they are delinquent at the time such statement is mailed
11 for an amount of real or tangible personal property taxes, or both. A collector of
12 revenue or other collection authority charged with the duty of tax or license
13 collection may refuse to accept payment not accompanied by such
14 statement. Refusal by the collector of revenue to accept payment not
15 accompanied by such statement shall not relieve or delay the levy of interest and
16 penalty on any overdue unpaid tax or license. Collectors shall also mail tax
17 receipts for all the taxes received by mail.

52.240. 1. The statement and receipt required by section 52.230 shall be

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

2 mailed to the address of the taxpayer as shown by the county assessor on the
3 current tax books, and postage for the mailing of the statements and receipts
4 shall be furnished by the county commission. The failure of the taxpayer to
5 receive the notice provided for in section 52.230 in no case relieves the taxpayer
6 of any tax liability imposed by law. No penalty or interest imposed under any
7 law shall be charged on any real or personal property tax when there is clear and
8 convincing evidence that the county made an error or omission in determining
9 taxes owed by a taxpayer. **No penalty or interest imposed under any law**
10 **shall be charged on any real or personal property tax when the county**
11 **commission certifies that the statement required by section 52.230 was**
12 **mailed less than thirty days prior to the delinquent date and the**
13 **taxpayer paid taxes owed by fifteen days after the delinquent date.**

14 2. Any taxpayer claiming that the county made an error or omission in
15 determining taxes owed may submit a written request for a refund of penalties,
16 interest, or taxes to the county commission or governing body of the county. If
17 the county commission or governing body of the county approves the refund, then
18 such penalties, interest, or taxes shall be refunded as provided in subsection 6 of
19 section 139.031. The county commission shall approve or disapprove the
20 taxpayer's written request within thirty days of receiving said request. The
21 county collector shall refund penalties, interest, and taxes if the county made an
22 error or omission in determining taxes owed by the taxpayer.

23 3. Nothing in this section shall relieve a taxpayer from paying taxes owed
24 by December thirty-first and paying penalties and interest owed for failing to pay
25 all taxes by December thirty-first, **except as provided with regard to**
26 **penalties and interest by subsection 1 of this section.**

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