

SECOND REGULAR SESSION  
[ P E R F E C T E D ]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 671**  
96TH GENERAL ASSEMBLY

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Reported from the Committee on General Laws, March 22, 2012, with recommendation that the Senate Committee Substitute do pass.

Senate Committee Substitute for Senate Bill No. 671, adopted March 27, 2012.

Taken up for Perfection March 27, 2012. Bill declared Perfected and Ordered Printed, as amended.

TERRY L. SPIELER, Secretary.

5044S.04P

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**AN ACT**

To repeal sections 52.010, 54.033, 54.330, and 115.342, RSMo, and to enact in lieu thereof four new sections relating to certain public offices that have statutory bond requirements.

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

Section A. Sections 52.010, 54.033, 54.330, and 115.342, RSMo, are  
2 repealed and four new sections enacted in lieu thereof, to be known as sections  
3 52.010, 54.033, 54.330, and 115.342, to read as follows:

52.010. 1. At the general election in 1906, and every four years  
2 thereafter, a collector, to be styled the collector of the revenue, shall be elected  
3 in each of the counties of this state, except counties under township organization,  
4 who shall hold his **or her** office for four years and until his successor is duly  
5 elected and qualified. The collector shall [be a resident of] **reside in** the county  
6 from which such person [was] **is elected throughout his or her term in office.**

7 **2. Except in any county with a charter form of government, a**  
8 **candidate for the office of collector shall be at least twenty-one years**  
9 **of age and a resident of the state and the county in which he or she is**  
10 **a candidate for at least one year prior to the date of filing for such**  
11 **office. The candidate shall be a registered voter and current in the**  
12 **payment of all state income taxes and personal and real property taxes.**

54.033. In the event of a vacancy caused by death, resignation, or  
2 otherwise, in the office of county treasurer in any county except a county **having**

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

3 **a township form of government with an office of collector-treasurer and**  
4 **any county** with a charter form of government, the county commission shall  
5 appoint a deputy treasurer or a qualified person to serve as an interim treasurer  
6 until said treasurer returns or the unexpired term is filled under section  
7 105.030. Such individual must be eligible to serve as a county treasurer under  
8 section 54.040, and must comply with section 54.090.

54.330. 1. **A candidate for county collector-treasurer shall be at**  
2 **least twenty-one years of age and a resident of the county in which he**  
3 **or she is a candidate for at least one year prior to the date of filing for**  
4 **the office. The candidate shall also be a registered voter and shall be**  
5 **current in the payment of all state income taxes and personal and real**  
6 **property taxes. A collector-treasurer shall reside in the county**  
7 **throughout his or her term in office and shall remain in office until a**  
8 **successor is duly elected and qualified.**

9 2. County collector-treasurers [in a county having township organization],  
10 shall be required to give bonds as other county collectors under the general  
11 revenue law, **and shall have the sole authority to appoint deputies as**  
12 **provided to other county collectors under section 52.300.**

13 [2.] 3. Before entering upon the duties for which they are employed,  
14 deputies and assistants employed in the office of any collector-treasurer shall give  
15 bond and security to the satisfaction of the collector-treasurer. The bond for each  
16 individual deputy or assistant shall not exceed one-half of the amount of the  
17 maximum bond required for any collector-treasurer. The official bond required  
18 pursuant to this section shall be a surety bond with a surety company authorized  
19 to do business in this state. The premium of the bond shall be paid by the county  
20 or city being protected.

21 4. **In the event of a vacancy caused by death, resignation, or**  
22 **otherwise, in the office of collector-treasurer, the county clerk shall**  
23 **follow the procedures in section 52.180 that apply when there is a**  
24 **vacancy in the office of collector in other counties.**

115.342. 1. Any person who files as a candidate for election to a public  
2 office shall be disqualified from participation in the election for which the  
3 candidate has filed if such person is delinquent in the payment of any state  
4 income taxes, personal property taxes, real property taxes on the place of  
5 residence, as stated on the declaration of candidacy, or if the person is a past or  
6 present corporate officer of any fee office that owes any taxes to the state.

7           2. Each potential candidate for election to a public office shall file an  
 8 affidavit with the department of revenue and include a copy of the affidavit with  
 9 the declaration of candidacy required under section 115.349. Such affidavit shall  
 10 be in substantially the following form: "AFFIRMATION OF TAX PAYMENTS  
 11 **AND BONDING REQUIREMENTS:**

12           I hereby declare under penalties of perjury that I am not currently aware  
 13 of any delinquency in the filing or payment of any state income taxes, personal  
 14 property taxes, real property taxes on the place of residence, as stated on the  
 15 declaration of candidacy, or that I am a past or present corporate officer of any  
 16 fee office that owes any taxes to the state, other than those taxes which may be  
 17 in dispute. **I declare under penalties of perjury that I am not aware of**  
 18 **any information that would prohibit me from fulfilling any bonding**  
 19 **requirements for the office for which I am filing.**

20 ..... Candidate's Signature ..... Printed Name of  
 21 Candidate."

22           3. Upon receipt of a complaint alleging a delinquency of the candidate in  
 23 the filing or payment of any state income taxes, personal property taxes, real  
 24 property taxes on the place of residence, as stated on the declaration of  
 25 candidacy, or if the person is a past or present corporate officer of any fee office  
 26 that owes any taxes to the state, the department of revenue shall investigate such  
 27 potential candidate to verify the claim contained in the complaint. If the  
 28 department of revenue finds a positive affirmation to be false, the department  
 29 shall contact the secretary of state, or the election official who accepted such  
 30 candidate's declaration of candidacy, and the potential candidate. The  
 31 department shall notify the candidate of the outstanding tax owed and give the  
 32 candidate thirty days to remit any such outstanding taxes owed which are not the  
 33 subject of dispute between the department and the candidate. If the candidate  
 34 fails to remit such amounts in full within thirty days, the candidate shall be  
 35 disqualified from participating in the current election and barred from refiling for  
 36 an entire election cycle even if the individual pays all of the outstanding taxes  
 37 that were the subject of the complaint.

