

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/House Bill No. 1291, Page 2, Section 41.657, Line 24

2 of such page, by inserting after all of said line the following:
 3 "52.240. 1. The statement and receipt required by section
 4 52.230 shall be mailed to the address of the taxpayer as shown by
 5 the county assessor on the current tax books or, upon written
 6 consent to the collector by the taxpayer, to the address of the
 7 taxpayer's designee, and postage for the mailing of the
 8 statements and receipts shall be furnished by the county
 9 commission or the statement and receipt may be electronically
 10 transmitted to the electronic address provided and authorized by
 11 the taxpayer to the collector of revenue. The failure of the
 12 taxpayer to receive the notice provided for in section 52.230 in
 13 no case relieves the taxpayer of any tax liability imposed by
 14 law.

15 2. No penalty or interest imposed under any law shall be
 16 charged on any real or personal property tax when the county
 17 collector certifies due to system failures or other reason that
 18 the statement required by section 52.230 was mailed less than
 19 thirty days prior to the delinquent date and the taxpayer paid
 20 taxes owed by fifteen days after the delinquent date or fifteen
 21 days after the certified date of mailing, whichever is later.

1 3. No penalty or interest imposed under any law shall be
2 charged on any real or personal property tax when there is clear
3 and convincing evidence that the county made an error or omission
4 in determining taxes owed by a taxpayer.

5 4. Any taxpayer claiming that the county made an error or
6 omission in determining taxes owed may submit a written request
7 for a refund of penalties, interest, or taxes to the county
8 commission or governing body of the county. If the county
9 commission or governing body of the county approves the refund,
10 then such penalties, interest, or taxes shall be refunded as
11 provided in section 139.031. The county commission shall approve
12 or disapprove the taxpayer's written request within thirty days
13 of receiving said request. The county collector shall refund
14 penalties, interest, and taxes if the county made an error or
15 omission in determining taxes owed by the taxpayer.

16 5. Nothing in this section shall relieve a taxpayer from
17 paying taxes owed by December thirty-first and paying penalties
18 and interest owed for failing to pay all taxes by December
19 thirty-first, except as provided with regard to penalties and
20 interest by subsection 2 of this section."; and

21 Further amend the title and enacting clause accordingly.