

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SCS/Senate Bill No. 5, Page 4, Section 68.075, Line 87,

2 by inserting after all of said line the following:

3           "139.100. 1. (1) If any taxpayer shall fail or  
4 neglect to pay to the collector his taxes at the time  
5 required by law, then it shall be the duty of the collector,  
6 after the first day of January then next ensuing and in the  
7 absence of an agreement entered into pursuant to subdivision  
8 (2) of this subsection, to collect and account for, as other  
9 taxes, an additional tax, as penalty, the amount provided  
10 for in section 140.100.

11           (2) For all property tax liabilities incurred on or  
12 after January 1, 2020, the collector may enter into an  
13 agreement with any taxpayer for the payment of any amount of  
14 tax not paid at the time required by law, including a waiver  
15 or reduction of penalties and interest on such taxes,  
16 provided that any such agreement shall require such taxes to  
17 be paid to the collector by no later than twelve months  
18 after the date such taxes are required to be paid by law.

19           (3) For any taxpayer that has paid penalties and  
20 interest on property tax liabilities not paid at the time  
21 required by law, and such penalties and interest are  
22 subsequently reduced or waived through an agreement entered  
23 into pursuant to subdivision (2) of this subsection, that  
24 portion of penalties and interest paid and subsequently  
25 reduced or waived shall be credited to the taxpayer on such  
26 taxpayer's tax liability for the subsequent year. Each

27 calendar year, the county shall reduce on a pro-rata basis  
28 any distributions to taxing jurisdictions by the amount of  
29 any penalties and interest that were collected and  
30 distributed during the previous calendar year, but were then  
31 subsequently reduced or waived pursuant to subdivision (2)  
32 of this subsection.

33         2. Collectors shall, on the day of their annual  
34 settlement with the county governing body, file with  
35 governing body a statement, under oath, of the amount so  
36 received, and from whom received, and settle with the  
37 governing body therefor; but, interest shall not be  
38 chargeable against persons who are absent from their homes,  
39 and engaged in the military service of this state or of the  
40 United States. The provisions of this section shall apply  
41 to the City of St. Louis, so far as the same relates to the  
42 addition of such interest, which, in such city, shall be  
43 collected and accounted for by the collector as other taxes,  
44 for which he shall receive no compensation.

45         3. Whenever any collector of the revenue in the state  
46 fails or refuses to collect the penalty provided for in this  
47 section on state and county taxes, it shall be the duty of  
48 the director of revenue and county clerk to charge such  
49 collectors with the amount of interest due thereon, as shown  
50 by the returns of the county clerk, and such collector shall  
51 be liable to the penalties as provided for in section  
52 139.270.

53         4. For purposes of this section and other provisions  
54 of law relating to the timely payment of taxes due on any  
55 real or personal property, payments for taxes due on any  
56 real or personal property which are delivered by United  
57 States mail to the collector, the collector's office, or  
58 other officer or office designated by the county or city to  
59 receive such payments, of the appropriate county or city,

60 shall be deemed paid as of the postmark date stamped on the  
61 envelope or other cover in which such payment is mailed. In  
62 the event any payment of taxes due is sent by registered or  
63 certified mail, the date of registration or certification  
64 shall be deemed the postmark date. No additional tax or  
65 penalty shall be imposed under this section on any taxpayer  
66 whose payment is delivered by United States mail, if the  
67 postmark date stamped on the envelope or other cover  
68 containing such payment falls within the prescribed period  
69 or on or before the prescribed date, including any extension  
70 granted, for making the payment or if the postmaster for the  
71 jurisdiction where the payment was mailed verifies in  
72 writing that the payment was deposited in the United States  
73 mail within the prescribed period or on or before the  
74 prescribed date, including any extension granted, for making  
75 the payment, and was delayed in delivery because of an error  
76 by the United States postal service and not because of an  
77 error by the taxpayer. In the absence of a postmark, or if  
78 the postmark is illegible or otherwise inconclusive, the  
79 collector may use the collector's judgment regarding the  
80 timeliness of the payment contained therein and shall  
81 document such decision."; and

82 Further amend said bill, section 620.2250, page 11,  
83 line 230, by inserting after all of said line the following:

84 "Section B. Because of the importance of property tax  
85 relief, the repeal and reenactment of section 139.100 of  
86 this act is deemed necessary for the immediate preservation  
87 of the public health, welfare, peace and safety, and is  
88 hereby declared to be an emergency act within the meaning of  
89 the constitution, and section 139.100 of this act shall be  
90 in full force and effect upon its passage and approval."; and

91 Further amend the title and enacting clause accordingly.