

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

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend SS/SCS/HCS/House Bill No. 271, Page 1, Section TITLE, Line 5,

2 by inserting after "provision" the following: "and an  
3 emergency clause for a certain section"; and

4 Further amend said bill, page 7, section 59.100, line  
5 15, by inserting after all of said line the following:

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

14 (2) For property tax liabilities incurred on or after  
15 January 1, 2020, and on or before December 31, 2020, the  
16 collector of any county with a charter form of government  
17 and with more than nine hundred fifty thousand inhabitants  
18 may enter into an agreement with any taxpayer for the  
19 payment of any amount of tax not paid at the time required  
20 by law, including a waiver or reduction of penalties and  
21 interest on such taxes, provided that any such agreement  
22 shall require such taxes to be paid to the collector or  
23 postmarked by no later than January 8, 2021.

24 (3) For any taxpayer that has paid penalties and  
25 interest on property tax liabilities not paid at the time  
26 required by law, and such penalties and interest are

subsequently reduced or waived through an agreement entered into pursuant to subdivision (2) of this subsection, that portion of penalties and interest paid and subsequently reduced or waived may be credited to the taxpayer on such taxpayer's tax liability for the subsequent year. The county may reduce on a pro-rata basis any distributions to taxing jurisdictions by the amount of any penalties and interest from late payments from the 2020 tax year that were collected and distributed, but were then subsequently reduced or waived pursuant to subdivision (2) of this subsection.

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

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

4. For purposes of this section and other provisions of law relating to the timely payment of taxes due on any

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

87 Further amend said bill, page 10, section 451.040, line  
88 103, by inserting after all of said line the following:

89 "Section B. Because of the importance of property tax  
90 relief, the repeal and reenactment of section 139.100 of  
91 this act is deemed necessary for the immediate preservation  
92 of the public health, welfare, peace and safety, and is

93 hereby declared to be an emergency act within the meaning of  
94 the constitution, and the repeal and reenactment of section  
95 139.100 of this act shall be in full force and effect upon  
96 its passage and approval."; and

97 Further amend the title and enacting clause accordingly.