

SENATE BILL NO. 1076

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHNELTING.

4833S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 139.120, RSMo, and to enact in lieu thereof one new section relating to seizure of property for tax delinquencies.

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

Section A. Section 139.120, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 139.120,
3 to read as follows:

139.120. 1. **(1)** The collector or collector-treasurer
2 in a county having township organization shall diligently
3 endeavor and use all lawful means to collect all taxes which
4 they are required to collect in their respective counties,
5 and to that end they shall have the power to seize and sell
6 the goods and chattels of the person liable for taxes, in
7 the same manner as goods and chattels are or may be required
8 to be seized and sold under execution issued on judgments at
9 law[, and no property whatever shall be exempt from seizure
10 and sale for taxes due on lands or personal property;
11 provided, that].

12 **(2)** No such seizure or sale for taxes shall be made
13 until after the first day of October of each year, and the
14 collector or collector-treasurer shall not receive a credit
15 for delinquent taxes until the collector or collector-
16 treasurer shall have made affidavit that the collector or
17 collector-treasurer has been unable to find any personal

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

property out of which to make the taxes in each case so returned delinquent; but no such seizure and sale of goods shall be made until the collector or collector-treasurer has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen years of age.

2. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent; provided further, that when any person owing personal tax removes from one county in this state to another, it shall be the duty of the county collector, or collector-treasurer as the case may be, of the county from which such person shall move, to send a tax bill to the sheriff of the county into which such person may be found, and on receipt of the same by said sheriff, it shall be the collector's or the collector-treasurer's duty to proceed to collect said tax bill in like manner as provided by law for the collection of personal tax, for which the collector or the collector-treasurer shall be allowed the same compensation as provided by law in the collection of executions. It shall be the duty of the sheriff in such case to make due return to the collector or collector-treasurer of the county from whence said tax bill was issued, with the money collected thereon.

3. (1) Notwithstanding any other provision of law to the contrary, none of the following property shall be seized for sale to collect taxes on such property solely because the owner of such property owes taxes on such property:

(a) Personal property; or

49 (b) Real property classified as residential property
50 under Article X, Section 4(b) of the Constitution of
51 Missouri and used as the owner's primary residence
52 including, but not limited to, real property used as the
53 owner's primary residence when such property is held in the
54 name of a limited liability company and is used for farming
55 purposes.

56 (2) This subsection shall apply only to personal
57 property or real property described in subdivision (1) of
58 this section.

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