

SECOND REGULAR SESSION

SENATE BILL NO. 1076

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHNELTING.

4833S.01I

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Section A. Section 139.120, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.120, to read as follows:

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

(2) No such seizure or sale for taxes shall be made until after the first day of October of each year, and the collector or collector-treasurer shall not receive a credit for delinquent taxes until the collector or collector-treasurer shall have made affidavit that the collector or 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.

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

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

44 3. (1) **Notwithstanding any other provision of law to**
45 **the contrary, none of the following property shall be seized**
46 **for sale to collect taxes on such property solely because**
47 **the owner of such property owes taxes on such property:**

48 (a) **Personal property; or**

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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