

SENATE BILL NO. 1495

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR COLEMAN.

4355S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 140.100, RSMo, and to enact in lieu thereof one new section relating to delinquent property taxes.

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

Section A. Section 140.100, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 140.100,
3 to read as follows:

140.100. 1. **(1)** Each tract of land in the back tax
2 book, in addition to the amount of tax delinquent, shall be
3 charged with a penalty of eighteen percent of each year's
4 delinquency except that the penalty on lands redeemed prior
5 to sale shall not exceed two percent per month or fractional
6 part thereof.

7 **(2) Notwithstanding the provisions of subdivision (1)**
8 **of this subsection to the contrary, a collector may, at the**
9 **collector's discretion if good cause is shown, waive all or**
10 **part of the interest and penalties owed on delinquent taxes.**

11 2. For making and recording the delinquent land lists,
12 the collector and the clerk shall receive ten cents per
13 tract or lot and the clerk shall receive five cents per
14 tract or lot for comparing and authenticating such list.

15 3. In all counties except counties having a charter
16 form of government before January 1, 2008, and any city not
17 within a county, in addition to the amount collected in

18 subsection 2 of this section, for making and recording the
19 delinquent land lists, the collector and the clerk shall
20 each receive five dollars per tract or lot. The ten dollars
21 shall be paid into the county employees' retirement fund
22 established pursuant to section 50.1010.

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