

# SENATE BILL NO. 1727

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

7363S.011

KRISTINA MARTIN, Secretary

## AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to property tax payments.

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

Section A. Section 139.100, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 139.100,  
3 to read as follows:

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

9 (2) For property tax liabilities incurred on or after  
10 January 1, 2020, and on or before December 31, 2020, the  
11 collector of any county with a charter form of government  
12 and with more than nine hundred fifty thousand inhabitants  
13 may enter into an agreement with any taxpayer for the  
14 payment of any amount of tax not paid at the time required  
15 by law, including a waiver or reduction of penalties and  
16 interest on such taxes, provided that any such agreement

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

17 shall require such taxes to be paid to the collector or  
18 postmarked by no later than January 8, 2021.

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 may be credited to the taxpayer on such  
26 taxpayer's tax liability for the subsequent year. The  
27 county may reduce on a pro rata basis any distributions to  
28 taxing jurisdictions by the amount of any penalties and  
29 interest from late payments from the 2020 tax year that were  
30 collected and distributed, but were then subsequently  
31 reduced or waived pursuant to subdivision (2) of this  
32 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] Any payment of real or personal  
82 property taxes transmitted through the United States Postal  
83 Service and postmarked no later than January fifth of the  
84 year immediately following the applicable tax year shall be  
85 deemed timely paid and shall not be subject to penalty or  
86 interest; provided, however, that regardless of postmark  
87 date, any check, cashier's check, or money order dated later  
88 than December thirty-first of the applicable tax year shall  
89 be considered delinquent, and further provided that any  
90 payment made by means other than United States Postal  
91 Service mail, including, but not limited to, in-person,  
92 electronic, internet, interactive voice response, or  
93 electronic check payments, shall be considered delinquent if  
94 received after December thirty-first of the applicable tax  
95 year.

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