

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

**SENATE BILL NO. 652**  
**89TH GENERAL ASSEMBLY**

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Reported from the Committee on Local Government and Economic Development, February 9, 1998, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

TERRY L. SPIELER, Secretary.

S2964.02C

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**AN ACT**

To repeal section 137.290, RSMo 1994, relating to county tax books, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 137.290, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 137.290, to read as follows:

137.290. **1.** The clerk of the county commission in each county, upon receipt of the certificates of the rates levied by the county commission, school districts and other political subdivisions authorized by law to make levies or required by law to certify levies to the county commission or clerk of the county commission, shall then extend the taxes in the assessor's book, in proper columns prepared for the extensions, according to the rates levied. The assessor's book, with the taxes so extended therein, shall be authenticated by the seal of the commission as the tax book for the use of the collector. If the assessor's book is in two or more volumes the extension shall be made in all the volumes, and each volume shall be authenticated by the clerk with the seal of the commission. The clerk shall, on or before the thirty-first day of October of each year, deliver the tax book with the rates extended therein to the collector, who shall give receipt therefor to the clerk. The county clerk shall charge the collector with the whole amount of the tax books delivered. Upon a failure to make out the extension of taxes in the assessor's books and deliver them to the collector not later than October thirty-first, the county commission shall deduct twenty

percent from the amount of fees which are due the clerk for making the extension. Such assessor's book, with the taxes so extended therein, shall be called the "tax book".

**2. The assessor's book or tax book may also be prepared in an electronic version or format.**

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