

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 394

90TH GENERAL ASSEMBLY

1999

L1073 11T

AN ACT

To repeal sections 140.110 and 141.080, RSMo 1994, relating to ownership of property, and to enact in lieu thereof three new sections relating to the same subject.

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

Section A. Sections 140.110 and 141.080, RSMo 1994, are repealed and two new sections enacted in lieu thereof, to be known as sections 140.110, and 141.080, to read as follows:

140.110. **1.** The collectors of the respective counties shall collect the taxes contained in the back tax book. Any person interested in or the owner of any tract of land or lot contained in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100.

2. Any payment for personal or real property taxes received by the county collector shall first be applied to any back delinquent personal taxes and to each individual parcel of real estate on the back tax book before a county collector accepts any payment for all or any part of real or personal property taxes due and assessed on the current tax book.

141.080. No action for recovery of taxes against real estate shall be commenced, had or maintained, unless action therefor shall be commenced within [five] **three** years after delinquency, **except that such three-year limitation shall not be applicable if any entity conveys any real estate having a tax-exempt status, and such conveyance causes such**

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

real estate to again become taxable real property and such conveyance has not been recorded in the office of the recorder in the county in which the real estate is situated. Such three-year limitation shall only be applicable upon the date such conveyance is recorded in the deed records of the county in which the real estate is situated.

Section B. One new section is enacted to be known as section 1, to read as follows:

Section 1. 1. Notwithstanding the provisions of subsection 8 of section 165.011, RSMo, to the contrary, any repayment of moneys pursuant to subsection 8 of section 165.011 may be completed no later than the fifth fiscal year following the year of violation.

2. Notwithstanding the provisions of subsection 8 of section 165.011 of Senate Substitute No. 2 for House Committee Substitute for House Bill No. 889, as truly agreed and finally passed by the first regular session of the ninetieth general assembly, any school district that made an illegal transfer of funds from the incidental fund to the capital projects fund that occurred in both fiscal years 1998 and 1999 shall not be allowed to make a repayment of funds after April 30, 2000, pursuant to the provisions of this section or subsection 8 of section 165.011 of Senate Substitute No. 2 for House Committee Substitute for House Bill No. 889, as truly agreed and finally passed by the first regular session of the ninetieth general assembly unless the voters of such district approve an operating levy increase to the greater of two dollars and eighty-five cents or the levy which produces an increase in total state and local revenues as determined by the department of elementary and secondary education which is equal to or greater than the amount of state aid to be deducted pursuant to subsection 8 of section 165.011, RSMo, by April 30, 2000. If the voters of such district fail to approve such levy such district shall repay any funds that were illegally transferred by December 31, 2000.

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