

FIRST REGULAR SESSION

# HOUSE BILL NO. 571

96TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE FAITH.

1275L.011

D. ADAM CRUMBLISS, Chief Clerk

---

## AN ACT

To repeal section 140.100, RSMo, and to enact in lieu thereof one new section relating to penalties for tax-delinquent lands.

---

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Section A. Section 140.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 140.100, to read as follows:

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof. **In any county in this state, excluding any city not within a county, the maximum penalty on any delinquency occurring after January 1, 2012, but before January 1, 2015, shall be nine percent.**

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

T

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.