

FIRST REGULAR SESSION

# HOUSE BILL NO. 137

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HOSMER.

Pre-filed December 14, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0177L.011

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### AN ACT

To repeal section 139.053, RSMo 2000, relating to payment of current property taxes, and to enact in lieu thereof two new sections 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Section A. Section 139.053, RSMo 2000, is repealed and two new sections enacted in lieu thereof, to be known as sections 139.053 and 139.054, to read as follows:

139.053. 1. The governing body of any county, excluding township counties, may by ordinance or order provide for the payment of all or any part of current real and personal property taxes which are owed, at the option of [the] **a taxpayer other than a taxpayer described in section 139.054**, on an annual, semiannual or quarterly basis at such times as determined by such governing body.

2. The ordinance shall provide the method by which the amount of property taxes owed for the current tax year in which the payments are to be made shall be estimated. The collector shall submit to the governing body the procedures by which taxes will be collected pursuant to the ordinance or order. The estimate shall be based on the previous tax year's liability. A taxpayer's payment schedule shall be based on the estimate divided by the number of pay periods in which payments are to be made. The taxpayer shall at the end of the tax year pay any amounts owed in excess of the estimate for such year. The county shall at the end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed for such year. No interest shall be paid by the county on excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by the county only once in a calendar year.

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

17           3. If a taxpayer fails to make an installment payment of a portion of the real or personal  
18 property taxes owed to the county, then such county may charge the taxpayer interest on the  
19 amount of property taxes still owed for that year.

20           4. Any governing body enacting the ordinance or order specified in this section shall first  
21 agree to provide the county collector with reasonable and necessary funds to implement the  
22 ordinance or order.

**139.054. 1. The governing body of each county shall provide for the payment of all  
2 or any part of current real and personal property taxes which are owed, at the option of  
3 a taxpayer who is fifty-five years of age or older, who is disabled as defined in section  
4 135.010, RSMo, or who has a Missouri adjusted gross income of fifteen thousand dollars  
5 or less, on a monthly basis at such times as determined by such governing body.**

6           **2. The governing body of each county may enact an ordinance providing the  
7 method for estimating the amount of property taxes owed for the current tax year in which  
8 the payments are to be made and providing the collection procedures for the taxes. All  
9 estimates shall be based on the taxpayers previous tax year's liability. The taxpayer shall  
10 at the end of the tax year pay any amounts owed in excess of the estimate for such year.  
11 The county shall at the end of the tax year refund to the taxpayer any amounts paid in  
12 excess of the property tax owed for such year. No interest shall be paid by the county on  
13 excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant to this  
14 subsection shall be an amount paid by the county only once in a calendar year.**

15           **3. If a taxpayer fails to make a monthly installment payment of a portion of the real  
16 or personal property taxes owed to the county, then such county may charge the taxpayer  
17 interest on the amount of property taxes still owed for that year.**

18           **4. The general assembly shall make and disburse to each county collector a state  
19 appropriation in an amount necessary to cover all reasonable and necessary costs of  
20 implementing the provisions of this section.**