

SECOND REGULAR SESSION

# HOUSE BILL NO. 1855

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BLAND (Sponsor), LOW (39), DARROUGH, MEINERS,  
WALTON, LIESE, BROWN (50), SANDERS BROOKS, CURLS AND HUBBARD (Co-sponsors).

Read 1st time February 22, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4717L.01I

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### AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to installment payments of property taxes in certain charter counties.

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

Section A. Chapter 139, RSMo, is amended by adding thereto one new section, to be  
2 known as section 139.051, to read as follows:

**139.051. 1. The county collector in any county with a charter form of government  
2 and with more than six hundred thousand but fewer than seven hundred thousand  
3 inhabitants shall allow for the payment of all or any part of current and delinquent real  
4 property taxes, in equal monthly or quarterly installments over a period of time not greater  
5 than one year. The right to pay such taxes in installments shall be limited to taxpayers who  
6 meet all of the following qualifications:**

7       **(1) The taxpayer is the owner in fee of the real property and the real property is  
8 used by the owner as the owner's principal residence, or when jointly owned, the property  
9 is used by all joint owners as their principal residence; and**

10       **(2) The taxpayer is, at the time of application for installment payments,  
11 experiencing a hardship. For the purposes of this section, the term "hardship" includes  
12 any of the following:**

13       **(a) Where the taxpayer, or any of the taxpayers if the property is jointly owned, are  
14 unemployed or have been unemployed at any time in the three-month period prior to the**

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.

15 **due date of the real property taxes. Such unemployment may be evidenced by providing**  
16 **the county collector a copy of an unemployment benefit check, receipt, or completed and**  
17 **approved application; and**

18 **(b) In the case of an individual owner, where the taxpayer has a Missouri adjusted**  
19 **gross income of less than fifteen thousand dollars; in the case of joint ownership, where the**  
20 **combined Missouri adjusted gross income of all the joint owners is less than twenty**  
21 **thousand dollars.**

22 **2. Any delinquent taxes shall bear interest at the rate provided by section 140.100,**  
23 **RSMo, and shall be subject to the fees provided by law. A monthly or quarterly**  
24 **installment payment shall not be deemed delinquent unless it is beyond thirty days past**  
25 **due.**

26 **3. The county official charged with the duties of the collector shall issue receipts for**  
27 **any installment payments.**

28 **4. Installment payments made at any time during a tax year shall not affect the**  
29 **taxpayer's right to protest the amount of such tax payments under applicable provisions**  
30 **of law.**

31 **5. Subsection 1 of this section shall not apply to payment for real property taxes by**  
32 **financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which**  
33 **they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of**  
34 **Federal Regulation, as amended.**

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