

FIRST REGULAR SESSION

# HOUSE BILL NO. 113

95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE POLLOCK.

0466L.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal section 140.730, RSMo, and to enact in lieu thereof one new section relating to collection of personal property taxes.

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

Section A. Section 140.730, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 140.730, to read as follows:

140.730. 1. Tangible personal property taxes assessed on and after January 1, 1946, and all personal taxes delinquent at that date, shall constitute a debt, as of the date on which such taxes were levied for which a personal judgment may be recovered against the party assessed with such taxes before any court of this state having jurisdiction.

2. All actions commenced pursuant to this law shall be prosecuted in the name of the state of Missouri, at the relation and to the use of the collector and against the person or persons named in the tax bill, and in one petition and in one count thereof may be included the said taxes for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of said personal back taxes duly authenticated by the certificate of the collector and filed with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in said suit is just and correct, and all notices and process in suits pursuant to this chapter shall be sued and served in the same manner as in civil actions, and the general laws of this state as to practice and proceedings and appeals and writs of error in civil cases shall apply, as far as applicable, to the above actions; provided, however, that in no case shall the state, county, city or collector be liable for any costs nor shall any be taxed against them or any of them.

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.

17           3. For the purpose of this chapter, personal tax bills shall become delinquent on the first  
18 day of January following the year the taxes are due, and suits thereon may be instituted on and  
19 after the first day of February following, and within three years from said day. If the collector,  
20 after using due diligence, is unable to collect any personal property taxes charged in the  
21 delinquent tax list within three years following the year the taxes are due, the collector may  
22 remove such personal property taxes from the delinquent or back taxes books in the same manner  
23 as real estate is removed under section 137.260, RSMo. Such abated amounts shall be reported  
24 on the annual settlement made by a collector of revenue.

25           4. Said personal tax shall be presented and allowed against the estates of deceased or  
26 insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors.  
27 The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not  
28 in any manner impair other methods existing or hereafter provided for the collection of the same.

29           **5. For all years beginning on or after January 1, 2010, all collectors shall establish**  
30 **a method by which taxes on taxable tangible personal property assessed on January first**  
31 **of each year may be paid based on an estimate of the personal property taxes due in such**  
32 **year. The estimate shall consist of the rates of tax levied on taxable tangible personal**  
33 **property in the previous year applied to the taxable tangible personal property listed on**  
34 **the statement provided to the assessor under chapter 137, RSMo, in such year. After such**  
35 **estimate is completed, the collector shall send to each taxpayer the estimated tangible**  
36 **personal property tax liability no later than May first of such year, and such estimated tax**  
37 **may be paid on or before June thirtieth of such year. In the event that the estimated tax**  
38 **liability payment made is less than the actual tax liability as reported to the taxpayer after**  
39 **the rates of tax are levied for the current year under chapter 137, RSMo, the remaining tax**  
40 **liability shall be due by December thirty-first of the same year. In the event that the**  
41 **estimated tax liability payment made is more than the actual tax liability as reported to the**  
42 **taxpayer after the rates of tax are levied under chapter 137, RSMo, the county shall either**  
43 **refund the difference to the taxpayer or apply the difference to the taxpayer's tangible**  
44 **personal property tax liability in the following year if the taxpayer requests the difference**  
45 **to be applied to the following year's tax liability. No interest shall accrue to any amount**  
46 **paid in excess of the taxpayer's actual tax liability under this subsection, and no taxpayer**  
47 **shall be subject to any penalty for late payment of taxes if such taxpayer does not pay the**  
48 **estimated tax liability by June thirtieth but pays all personal property taxes due and owing**  
49 **by December thirty-first of such year.**

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