

SECOND REGULAR SESSION

HOUSE BILL NO. 1717

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SCHIEFFER (Sponsor), ATKINS, WALTON GRAY, NORR,
LIESE AND HODGES (Co-sponsors).

3716L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 139.050, 139.052, and 139.053, RSMo, and to enact in lieu thereof two new sections relating to payment of property taxes.

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

Section A. Sections 139.050, 139.052, and 139.053, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 139.050 and 139.053, to read as follows:

139.050. 1. In all constitutional charter cities in this state which have seven hundred
2 thousand inhabitants or more, all current and all delinquent general, school and city taxes, **except**
3 **real and personal property taxes, which shall be paid as provided in section 139.053**, may
4 be paid entirely, or in installments of at least twenty-five percent of the taxes, and the delinquent
5 taxes shall bear interest at the rate provided by section 140.100, RSMo, and shall be subject to
6 the fees provided by law.

7 2. The director of revenue shall issue receipts for the partial payments.

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

139.053. 1. The governing body of any county[, excluding township counties, may] by
2 ordinance or order provide for the payment of all or any part of current real and personal property
3 taxes which are owed, at the option of the taxpayer, on an annual, semiannual or quarterly basis
4 at such times as determined by such governing body. **However, if the assessed valuation of a**

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.

5 **taxpayer's property increases by five percent or more over the previous assessment, the**
6 **governing body shall provide for the payment of such taxes on a quarterly basis.**

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

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

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

24 **4. The county official charged with the duties of the collector shall issue receipts for**
25 **any partial payments. Partial payments made during a tax year shall not affect the**
26 **taxpayer's right to protest the amount of such tax payments under applicable provisions**
27 **of law.**

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

2 [139.052. 1. The governing body of any county may by ordinance or
3 order provide for the payment of all or any part of current and delinquent real
4 property taxes, in such installments and on such terms as the governing body
5 deems appropriate. Additionally, the county legislative body may limit the right
6 to pay such taxes in installments to certain classes of taxpayers, as may be
7 prescribed by ordinance or order. Any delinquent taxes shall bear interest at the
8 rate provided by section 140.100, RSMo, and shall be subject to the fees provided
9 by law.

10 2. The county official charged with the duties of the collector shall issue
receipts for any installment payments.

11 3. Installment payments made at any time during a tax year shall not
12 affect the taxpayer's right to protest the amount of such tax payments under
13 applicable provisions of law.

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

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