

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR

**SENATE BILL NO. 62**

**99TH GENERAL ASSEMBLY**

0457H.07C

D. ADAM CRUMBLISS, Chief Clerk

---

---

**AN ACT**

To repeal sections 50.1190, 52.290, 104.1205, 137.280, 137.345, 140.100, 169.141, and 169.715, RSMo, and to enact in lieu thereof nine new sections relating to public employee retirement, with delayed effective dates for certain sections.

---

---

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

Section A. Sections 50.1190, 52.290, 104.1205, 137.280, 137.345, 140.100, 169.141, and 169.715, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as sections 50.1190, 52.290, 104.1092, 104.1205, 137.280, 137.345, 140.100, 169.141, and 169.715, to read as follows:

50.1190. In addition to the fees collected under chapter 59, **the county recorder of deeds shall collect one additional dollar on the recording of any instrument specified in subdivisions (1) and (2) of subsection 1 of section 59.330, which shall be deposited to the statutory county recorders fund established in subsection 2 of section 59.800. Additionally,** the county recorder of deeds in all counties, except in counties of the first classification having a charter form of government and any city not within a county, shall collect a ~~six-dollar~~ **nine-dollar** fee on all documents recorded or filed. The recorder shall transfer monthly all such fees and interest to the county treasurer. The treasurer shall forthwith transmit such fees and interest to the board for deposit in the county employees' retirement fund.

52.290. 1. In all counties except counties having a charter form of government before January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of ~~seven~~ **nine** percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. ~~Two-sevenths~~ **Of the nine percent** of the fees collected pursuant to the provisions of this

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.

6 section **two percent** shall be paid into the county general fund, [~~two-sevenths of the fees~~  
7 ~~collected pursuant to the provisions of this section~~] **two percent** shall be paid into the tax  
8 maintenance fund of the county as required by section 52.312, and [~~three-sevenths of the fees~~  
9 ~~collected pursuant to the provisions of this section~~] **five percent** shall be paid into the county  
10 employees' retirement fund created by sections 50.1000 to 50.1200. Notwithstanding provisions  
11 of law to the contrary, an authorization for collection of a fee for the collection of delinquent and  
12 back taxes in a county's charter, at a rate different than the rate allowed by law, shall control.

13 2. In all counties having a charter form of government, other than any county adopting  
14 a charter form of government after January 1, 2008, and any city not within a county, the  
15 collector shall collect on behalf of the county and pay into the county general fund a fee for the  
16 collection of delinquent and back taxes of two percent on all sums collected to be added to the  
17 face of the tax bill and collected from the party paying the tax except that in a county with a  
18 charter form of government and with more than two hundred fifty thousand but less than seven  
19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the  
20 collection of delinquent and back taxes of three percent on all sums collected to be added to the  
21 face of the tax bill and collected from the party paying the tax. If a county is required by section  
22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection  
23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection  
24 shall be paid into the county general fund.

25 3. Such county collector may accept credit cards as proper form of payment of  
26 outstanding delinquent and back taxes due. No county collector may charge a surcharge for  
27 payment by credit card.

**104.1092. 1. In lieu of retirement annuity benefits otherwise payable under the  
2 closed plan or year 2000 plan, any member who has terminated employment, is entitled to  
3 a deferred annuity, and has not yet reached normal retirement age or eligibility may make  
4 a one-time election to receive a lump sum payment equal to a percentage of the present  
5 value of such member's deferred annuity should a board choose to establish such a  
6 program by board rule pursuant to section 104.1063.**

7 **2. Any such election under subsection 1 of this section may be made by the member  
8 beginning on a date as established by the board under such program but not after May 31,  
9 2018. After May 31, 2018, no such election shall be made and retirement annuity benefits  
10 will only be paid as otherwise provided by law under this chapter.**

11 **3. Any such member making such election under subsection 1 of this section shall  
12 forfeit all such member's creditable or credited service and future rights to receive  
13 retirement annuity benefits from the system under this chapter and shall not be eligible to  
14 receive any long-term disability benefits. If such member subsequently becomes an**

15 **employee, such member shall be considered a new employee with no prior credited service**  
16 **and shall be subject to the provisions of section 104.1091.**

104.1205. The board of trustees of the Missouri state employees' retirement system shall:

2 (1) Establish a defined contribution plan for outside employees which, among other  
3 things, provides for immediate vesting;

4 (2) Select a third-party administrator to provide such services as the board determines  
5 to be necessary for the proper administration of the defined contribution plan;

6 (3) Select the investment products which shall be made available to the participants in  
7 the defined contribution plan;

8 (4) Annually establish the contribution rate used for purposes of subsection 3 of section  
9 104.1066 for employees of institutions who are other than outside employees, which shall be  
10 done by considering all such employees to be part of the general employee population within the  
11 Missouri state employees' retirement system;

12 (5) Establish the contribution rate for outside employees which shall be equal to ~~[one]~~  
13 ~~six percent of payroll [less than the normal cost contribution rate established pursuant to~~  
14 ~~subdivision (4) of this section; and] ;~~

15 (6) **Require outside employees hired on or after July 1, 2018, to contribute two**  
16 **percent of the employee's pay to the defined contribution plan which shall be credited to**  
17 **a separate account within the outside employee's individual account. The employing**  
18 **institution, pursuant to the provisions of 26 U.S.C. Section 414(h)(2), shall pick up and pay**  
19 **such contributions. The contributions so picked up shall be treated as employer**  
20 **contributions for purposes of determining the outside employee's pay that is includable in**  
21 **the outside employee's gross income for federal income tax purposes. The outside**  
22 **employee's contributions picked up by the employing institution shall be:**

23 (a) **Paid from the same source of funds used for the payment of pay to an outside**  
24 **employee. A deduction shall be made from each outside employee's pay equal to the**  
25 **amount of the outside employee's contributions picked up by the employing institution;**  
26 **and**

27 (b) **Paid by the employing institution in lieu of the contributions by the outside**  
28 **employee, although designated as employee contributions. The outside employee shall not**  
29 **have the option of choosing to receive the contributed amounts directly instead of having**  
30 **them paid by the employing institution to the defined contribution plan;**

31 (7) Establish such rules and regulations as may be necessary to carry out the purposes  
32 of this section; **and**

33 **(8) Allow outside employees to contribute two percent of the employee's pay to a**  
 34 **supplemental account established by the employer. Such employees may elect to change**  
 35 **the contribution rate in accordance with the terms of the supplemental account.**

137.280. 1. Taxpayers' personal property lists, except those of merchants and  
 2 manufacturers, and except those of railroads, public utilities, pipeline companies or any other  
 3 person or corporation subject to special statutory requirements, such as chapter 151, who shall  
 4 return and file their assessments on locally assessed property no later than April first, shall be  
 5 delivered to the office of the assessor of the county between the first day of January and the first  
 6 day of March each year and shall be signed and certified by the taxpayer as being a true and  
 7 complete list or statement of all the taxable tangible personal property. If any person shall fail  
 8 to deliver the required list to the assessor by the first day of March, the owner of the property  
 9 which ought to have been listed shall be assessed a penalty added to the tax bill, based on the  
 10 assessed value of the property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	<del>[\$10.00]</del> <b>\$15.00</b>
\$1,001 - \$2,000	<del>[\$20.00]</del> <b>\$25.00</b>
\$2,001 - \$3,000	<del>[\$30.00]</del> <b>\$35.00</b>
\$3,001 - \$4,000	<del>[\$40.00]</del> <b>\$45.00</b>
\$4,001 - \$5,000	<del>[\$50.00]</del> <b>\$55.00</b>
\$5,001 - \$6,000	<del>[\$60.00]</del> <b>\$65.00</b>
\$6,001 - \$7,000	<del>[\$70.00]</del> <b>\$75.00</b>
\$7,001 - \$8,000	<del>[\$80.00]</del> <b>\$85.00</b>
\$8,001 - \$9,000	<del>[\$90.00]</del> <b>\$95.00</b>
\$9,001 and above	<del>[\$100.00]</del> <b>\$105.00</b>

23 The assessor in any county of the first classification without a charter form of government with  
 24 a population of one hundred thousand or more inhabitants which contains all or part of a city  
 25 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the  
 26 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls  
 27 into one of the following categories. The assessor in all other political subdivisions shall omit  
 28 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one  
 29 of the following categories:

- 30 (1) The taxpayer is in military service and is outside the state;
- 31 (2) The taxpayer filed timely, but in the wrong county;
- 32 (3) There was a loss of records due to fire or flood;

33 (4) The taxpayer can show the list was mailed timely as evidenced by the date of  
34 postmark; ~~[or]~~

35 (5) The assessor determines that no form for listing personal property was mailed to the  
36 taxpayer for that tax year; or

37 (6) The neglect occurred as a direct result of the actions or inactions of the county or its  
38 employees or contractors.

39 2. Between March first and April first, the assessor shall send to each taxpayer who was  
40 sent an assessment list for the current tax year, and said list was not returned to the assessor, a  
41 second notice that statutes require the assessment list be returned immediately. In the event the  
42 taxpayer returns the assessment list to the assessor before May first, the penalty described in  
43 subsection 1 of this section shall not apply. If said assessment list is not returned before May  
44 first by the taxpayer, the penalty shall apply.

45 3. It shall be the duty of the county commission and assessor to place on the assessment  
46 rolls for the year all personal property discovered in the calendar year which was taxable on  
47 January first of that year.

48 **4. By December thirty-first of each year, the assessor shall transmit to the county**  
49 **employees' retirement fund an electronic or paper copy of the log maintained under**  
50 **subsection 3 of section 50.1020 for the current calendar year and the previous calendar**  
51 **year. The assessor shall also report to the county employees' retirement fund the dollar**  
52 **amount associated with any penalty waiver granted by the assessor. The county**  
53 **employees' retirement fund shall provide an analysis of expected revenue from assessed**  
54 **penalties compared to the actual revenue from assessed penalties to the joint committee on**  
55 **public employee retirement.**

137.345. 1. If any person, corporation, partnership or association neglects or refuses to  
2 deliver an itemized statement or list of all the taxable tangible personal property signed and  
3 certified by the taxpayer, as required by section 137.340, by the first day of March, ~~[they]~~ **the**  
4 **taxpayer** shall be assessed a penalty added to the tax bill, based on the assessed value of the  
5 property that was not reported, as follows:

	Assessed Valuation	Penalty
6		
7	0 - \$1,000	<del>[\$10.00]</del> <b>\$15.00</b>
8	\$1,001 - \$2,000	<del>[\$20.00]</del> <b>\$25.00</b>
9	\$2,001 - \$3,000	<del>[\$30.00]</del> <b>\$35.00</b>
10	\$3,001 - \$4,000	<del>[\$40.00]</del> <b>\$45.00</b>
11	\$4,001 - \$5,000	<del>[\$50.00]</del> <b>\$55.00</b>
12	\$5,001 - \$6,000	<del>[\$60.00]</del> <b>\$65.00</b>
13	\$6,001 - \$7,000	<del>[\$70.00]</del> <b>\$75.00</b>

14	\$7,001 -	\$8,000	<del>[\$80.00]</del> <b>\$85.00</b>
15	\$8,001 -	\$9,000	<del>[\$90.00]</del> <b>\$95.00</b>
16	\$9,001 and above		<del>[\$100.00]</del> <b>\$105.00</b>

17

18 The assessor in any county of the first classification without a charter form of government with  
 19 a population of one hundred thousand or more inhabitants which contains all or part of a city  
 20 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the  
 21 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls  
 22 into one of the following categories. The assessor in all other political subdivisions shall omit  
 23 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one  
 24 of the following categories:

- 25 (1) The taxpayer is in military service and is outside the state;
- 26 (2) The taxpayer filed timely, but in the wrong county;
- 27 (3) There was a loss of records due to fire, theft, fraud or flood;
- 28 (4) The taxpayer can show the list was mailed timely as evidenced by the date of  
 29 postmark; ~~[or]~~
- 30 (5) The assessor determines that no form for listing personal property was mailed to the  
 31 taxpayer for that tax year; or
- 32 (6) The neglect occurred as a direct result of the actions or inactions of the county or its  
 33 employees or contractors.

34 2. It shall be the duty of the county commission and assessor to place on the assessment  
 35 rolls for the year all property discovered in the calendar year which was taxable on January first  
 36 of that year.

37 3. Between March first and April first, the assessor shall send to each taxpayer who was  
 38 sent an assessment list for the current tax year, and said list was not returned to the assessor, a  
 39 second notice that statutes require that the assessment list be returned immediately. In the event  
 40 the taxpayer returns the assessment list to the assessor before May first, the penalty described in  
 41 subsection 1 of this section shall not apply. If said assessment list is not returned before May  
 42 first by the taxpayer, the penalty shall apply.

43 4. The assessor, in the absence of the owner failing to deliver a required list of property  
 44 is not required to furnish to the owner a duplicate of the assessment as made.

45 5. In every instance where a taxpayer has appealed to the board of equalization or the  
 46 state tax commission the assessment of the taxpayer's property, real or personal, and that appeal  
 47 has been successful, then in the next following and all subsequent years the basis upon which the  
 48 assessor must base future assessments of the subject property shall be the basis established by  
 49 the successful appeal and any increases must be established from that basis.

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.

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.

**3. In all counties except counties having a charter form of government before January 1, 2008, and any city not within a county, in addition to the amount collected in subsection 2 of this section, for making and recording the delinquent land lists, the collector and the clerk shall each receive five dollars per tract or lot. The ten dollars shall be paid into the county employees' retirement fund established pursuant to section 50.1010.**

169.141. 1. Any person receiving a retirement allowance under sections 169.010 to 169.140, and who elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her spouse as the nominated beneficiary, may nominate a successor beneficiary under either of the following circumstances:

(1) If the nominated beneficiary precedes the retired person in death, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement;

(2) If the marriage of the retired person and the nominated beneficiary is dissolved, and if the dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement.

2. Any nomination of a successor beneficiary under subdivision (1) or (2) of subsection 1 of this section must be made in accordance with procedures established by the board of trustees, and must be filed within ninety days of May 6, 1993, or within ~~ninety days~~ **one year** of the remarriage, whichever later occurs. Upon receipt of a successor nomination filed in accordance with those procedures, the board shall adjust the retirement allowance to reflect actuarial considerations of that nomination as well as previous beneficiary and successor beneficiary nominations.

**3. Any person receiving a retirement allowance under sections 169.010 to 169.140 who elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her spouse as the nominated beneficiary may have the retirement allowance increased to the amount the retired member would be receiving had the retired member elected option 1 if:**

24           **(1) The marriage of the retired person and the nominated spouse is dissolved on or**  
25 **after September 1, 2017;**

26           **(2) The dissolution decree provides for sole retention by the retired person of all**  
27 **rights in the retirement allowance; and**

28           **(3) The person receives a retirement allowance under subsection 3 of section**  
29 **169.070.**

30

31 **Any such increase in the retirement allowance shall be effective upon the receipt of an**  
32 **application for such increase and a certified copy of the decree of dissolution that meets the**  
33 **requirements of this section.**

169.715. 1. Any person receiving a retirement allowance under sections 169.600 to  
2 169.712, and who elected a reduced retirement allowance under subsection 4 of section 169.670  
3 with his **or her** spouse as the nominated beneficiary, may nominate a successor beneficiary under  
4 either of the following circumstances:

5           (1) If the nominated beneficiary precedes the retired person in death, the retired person  
6 may, upon remarriage, nominate the new spouse under the same option elected in the application  
7 for retirement;

8           (2) If the marriage of the retired person and the nominated beneficiary is dissolved, and  
9 if the dissolution decree provides for sole retention by the retired person of all rights in the  
10 retirement allowance, the retired person may, upon remarriage, nominate the new spouse under  
11 the same option elected in the application for retirement.

12           2. Any nomination of a successor beneficiary under subdivision (1) or (2) of subsection  
13 1 of this section must be made in accordance with procedures established by the board of  
14 trustees, and must be filed within ninety days of May 6, 1993, or within [~~ninety days~~] **one year**  
15 of the remarriage, whichever later occurs. Upon receipt of a successor nomination filed in  
16 accordance with those procedures, the board shall adjust the retirement allowance to reflect  
17 actuarial considerations of that nomination as well as previous beneficiary and successor  
18 beneficiary nominations.

19           **3. Any person receiving a retirement allowance under sections 169.600 to 169.715**  
20 **who elected a reduced retirement allowance under subsection 4 of section 169.670 with his**  
21 **or her spouse as the nominated beneficiary may have the retirement allowance increased**  
22 **to the amount the retired member would be receiving had the retired member elected**  
23 **option 1 if:**

24           **(1) The marriage of the retired person and the nominated spouse is dissolved on or**  
25 **after September 1, 2017;**

26           **(2) The dissolution decree provides for sole retention by the retired person of all**  
27 **rights in the retirement allowance; and**

28           **(3) The person receives a retirement allowance under subsection 4 of section**  
29 **169.670.**

30

31 **Any such increase in the retirement allowance shall be effective upon the receipt of an**  
32 **application for such increase and a certified copy of the decree of dissolution that meets the**  
33 **requirements of this section.**

Section B. Section 104.1205 of section A of this act shall become effective July 1, 2018.

Section C. Sections 50.1190, 52.290, 137.280, 137.345, and 140.100 of section A of this  
2 act shall become effective January 1, 2018.

✓