

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 87, Page 1, Section A, Line 2, by
2 inserting after said section and line the following:

3
4 "139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed against
5 the taxpayer, except taxes collected by the director of revenue of Missouri. Any such taxpayer
6 desiring to pay any current taxes under protest or while paying taxes based upon a disputed
7 assessment shall, at the time of paying such taxes, make full payment of the current tax bill before
8 the delinquency date and file with the collector a written statement setting forth the grounds on
9 which the protest is based. The statement shall include the true value in money claimed by the
10 taxpayer if disputed. An appeal before the state tax commission shall not be dismissed on the
11 grounds that a taxpayer failed to file a written statement when paying taxes based upon a disputed
12 assessment.

13 2. Upon receiving payment of current taxes under protest [~~pursuant to~~] under subsection 1 of
14 this section or upon receiving from the state tax commission or the circuit court notice of an appeal
15 from the state tax commission or the circuit court [~~pursuant to~~] under section 138.430, along with
16 full payment of the current tax bill before the delinquency date, the collector shall disburse to the
17 proper official all portions of taxes not protested or not disputed by the taxpayer and shall impound
18 in a separate fund all portions of such taxes which are protested or in dispute. Every taxpayer
19 protesting the payment of current taxes under subsection 1 of this section shall, within ninety days
20 after filing his protest, commence an action against the collector by filing a petition for the recovery
21 of the amount protested in the circuit court of the county in which the collector maintains his office.
22 If any taxpayer so protesting his taxes under subsection 1 of this section shall fail to commence an
23 action in the circuit court for the recovery of the taxes protested within the time prescribed in this
24 subsection, such protest shall become null and void and of no effect, and the collector shall then
25 disburse to the proper official the taxes impounded, and any interest earned thereon, as provided
26 above in this subsection.

27 3. No action against the collector shall be commenced by any taxpayer who has, effective
28 for the current tax year, filed with the state tax commission or the circuit court a timely and proper
29 appeal of the assessment of the taxpayer's property. The portion of taxes in dispute from an appeal
30 of an assessment shall be impounded in a separate fund and the commission in its decision and order
31 issued [~~pursuant to~~] under chapter 138 or the circuit court in its judgment may order all or any part
32 of such taxes refunded to the taxpayer, or may authorize the collector to release and disburse all or
33 any part of such taxes.

34 4. Trial of the action for recovery of taxes protested under subsection 1 of this section in the
35 circuit court shall be in the manner prescribed for nonjury civil proceedings, and, after
36 determination of the issues, the court shall make such orders as may be just and equitable to refund

Action Taken _____ Date _____

1 to the taxpayer all or any part of the current taxes paid under protest, together with any interest
2 earned thereon, or to authorize the collector to release and disburse all or any part of the impounded
3 taxes, and any interest earned thereon, to the appropriate officials of the taxing authorities. Either
4 party to the proceedings may appeal the determination of the circuit court.

5 5. All the county collectors of taxes, and the collector of taxes in any city not within a
6 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
7 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer
8 has received credit in full for any real or personal property tax mistakenly or erroneously levied
9 against the taxpayer and collected in whole or in part by the collector. Such application shall be
10 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or other
11 appropriate body or official of the county or city not within a county, shall make available to the
12 collector funds necessary to make refunds under this subsection by issuing warrants upon the fund
13 to which the mistaken or erroneous payment has been credited, or otherwise.

14 6. No taxpayer shall receive any interest on any money paid in by the taxpayer erroneously.

15 7. All protested taxes impounded under protest under subsection 1 of this section and all
16 disputed taxes impounded under notice as required by section 138.430 shall be invested by the
17 collector in the same manner as assets specified in section 30.260 for investment of state moneys. A
18 taxpayer who is entitled to a refund of protested or disputed taxes shall also receive the interest
19 earned on the investment thereof. If the collector is ordered to release and disburse all or part of the
20 taxes paid under protest or dispute to the proper official, such taxes shall be disbursed along with the
21 proportional amount of interest earned on the investment of the taxes due the particular taxing
22 authority.

23 8. Any taxing authority may request to be notified by the county collector of current taxes
24 paid under protest. Such request shall be in writing and submitted on or before February first next
25 following the delinquent date of current taxes paid under protest or disputed, and the county
26 collector shall provide such information on or before March first of the same year to the requesting
27 taxing authority of the taxes paid under protest and disputed taxes which would be received by such
28 taxing authority if the funds were not the subject of a protest or dispute. Any taxing authority may
29 apply to the circuit court of the county or city not within a county in which a collector has
30 impounded protested or disputed taxes under this section and, upon a satisfactory showing that such
31 taxing authority would receive such impounded tax funds if they were not the subject of a protest or
32 dispute and that such taxing authority has the financial ability and legal capacity to repay such
33 impounded tax funds in the event a decision ordering a refund to the taxpayer is subsequently made,
34 the circuit court shall order, pendente lite, the disbursal of all or any part of such impounded tax
35 funds to such taxing authority. The circuit court issuing an order under this subsection shall retain
36 jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax funds to
37 the taxpayer. In the event that any protested or disputed tax funds refunded to a taxpayer were
38 disbursed to a taxing authority under this subsection instead of being held and invested by the
39 collector under subsection 7 of this section, ~~[such taxing authority shall pay the taxpayer entitled to~~
40 ~~the refund of such protested or disputed taxes the same amount of interest, as determined by the~~
41 ~~circuit court having jurisdiction in the matter, such protested or disputed taxes would have earned if~~
42 ~~they had been held and invested by the collector]~~ the taxpayer shall be entitled to interest on all
43 refunded tax funds at the annual rate calculated by the state treasurer and applied by the director of
44 revenue under section 32.068. This measure of interest shall only apply to protested or disputed tax
45 funds actually distributed to a taxing authority pursuant to this subsection. In the event of a refund
46 of protested or disputed tax funds which remain impounded by the collector, the taxpayer shall
47 instead be entitled to the interest actually earned on those refunded impounded tax funds under
48 subsection 7 of this section. Any sovereign or official immunity otherwise applicable to the taxing
49 authorities is hereby waived for all purposes related to this subsection, and the taxpayer is expressly

1 authorized to seek an order enforcing this provision from the circuit court that originally ordered the
2 distribution of the protested or disputed funds, or directly from the state tax commission, if the tax
3 appeal that resulted in the refund was heard and determined by the state tax commission.

4 9. No appeal filed from the circuit court's or state tax commission's determination pertaining
5 to the amount of refund shall stay any order of refund, but the decision filed by any court of last
6 review modifying that determination shall be binding on the parties, and the decision rendered shall
7 be complied with by the party affected by any modification within ninety days of the date of such
8 decision. No taxpayer shall receive any interest on any additional award of refund, and the collector
9 shall not receive any interest on any ordered return of refund in whole or in part."; and

10
11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.