

SECOND REGULAR SESSION

HOUSE BILL NO. 1256

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WALSH.

3213H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 301.025, 301.147, and 306.030, RSMo, and to enact in lieu thereof three new sections relating to personal property taxes, with penalty provisions.

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

Section A. Sections 301.025, 301.147, and 306.030, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 301.025, 301.147, and 306.030, to read as follows:

301.025. 1. ~~[No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years, have been paid, or a statement certified by the county collector or collector-treasurer of the county in which the applicant's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant, or a statement certified by the county or township collector for such previous year that no such taxes were assessed or due and, the applicant has no unpaid taxes on the collector's tax roll for any subsequent year or, if the applicant is not a resident of this state and serving in the Armed Forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status or, if the applicant is an organization described pursuant to subdivision (5) of section 137.100 or subsection 1 of section 137.101, the application is accompanied by a document, in a form approved by the director, verifying that the organization is registered with the department of revenue or is determined by the Internal Revenue Service to be a tax-exempt entity. If the director of the department of revenue has been~~

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 notified by the assessor pursuant to subsection 2 of section 137.101, that the applicant's personal
18 property is not tax exempt, then the organization's application shall be accompanied by a
19 statement certified by the county collector or collector-treasurer of the county in which the
20 organization's property was assessed showing that the state and county tangible personal property
21 taxes for such previous tax year and all delinquent taxes due have been paid by the organization.
22 In the event the registration is a renewal of a registration made two or three years previously, the
23 application shall be accompanied by proof that taxes were not due or have been paid for the two
24 or three years which immediately precede the year in which the motor vehicle's or trailer's
25 registration is due. The county collector or collector-treasurer shall not be required to issue a
26 receipt or certified statement that taxes were not assessed or due for the immediately preceding
27 tax year until all personal property taxes, including all current and delinquent taxes, are paid.
28 If the applicant was a resident of another county of this state in the applicable preceding years,
29 he or she must submit to the collector or collector-treasurer in the county of residence proof that
30 the personal property tax was paid in the applicable tax years. Every county collector and
31 collector-treasurer shall give each person a tax receipt or a certified statement of tangible
32 personal property taxes paid. The receipt issued by the county collector in any county of the first
33 classification with a charter form of government which contains part of a city with a population
34 of at least three hundred fifty thousand inhabitants which is located in more than one county, any
35 county of the first classification without a charter form of government with a population of at
36 least one hundred fifty thousand inhabitants which contains part of a city with a population of
37 at least three hundred fifty thousand inhabitants which is located in more than one county and
38 any county of the first classification without a charter form of government with a population of
39 at least one hundred ten thousand but less than one hundred fifty thousand inhabitants shall be
40 determined null and void if the person paying tangible personal property taxes issues or passes
41 a check or other similar sight order which is returned to the collector because the account upon
42 which the check or order was drawn was closed or did not have sufficient funds at the time of
43 presentation for payment by the collector to meet the face amount of the check or order. The
44 collector may assess and collect in addition to any other penalty or interest that may be owed, a
45 penalty of ten dollars or five percent of the total amount of the returned check or order whichever
46 amount is greater to be deposited in the county general revenue fund, but in no event shall such
47 penalty imposed exceed one hundred dollars. The collector may refuse to accept any check or
48 other similar sight order in payment of any tax currently owed plus penalty or interest from a
49 person who previously attempted to pay such amount with a check or order that was returned to
50 the collector unless the remittance is in the form of a cashier's check, certified check or money
51 order. If a person does not comply with the provisions of this section, a tax receipt issued
52 pursuant to this section is null and void and no state registration license shall be issued or

53 renewed. ~~Where no such taxes are due each such collector shall, upon request, certify such fact~~
54 ~~and transmit such statement to the person making the request. Each receipt or statement shall~~
55 ~~describe by type the total number of motor vehicles on which personal property taxes were paid,~~
56 ~~and no renewal of any state registration license shall be issued to any person for a number greater~~
57 ~~than that shown on his or her tax receipt or statement except for a vehicle which was purchased~~
58 ~~without another vehicle being traded therefor, or for a vehicle previously registered in another~~
59 ~~state, provided the application for title or other evidence shows that the date the vehicle was~~
60 ~~purchased or was first registered in this state was such that no personal property tax was owed~~
61 ~~on such vehicle as of the date of the last tax receipt or certified statement prior to the renewal.~~
62 ~~The director of revenue shall make necessary rules and regulations for the enforcement of this~~
63 ~~section, and shall design all necessary forms. If electronic data is not available, residents of~~
64 ~~counties with a township form of government and with collector-treasurers shall present personal~~
65 ~~property tax receipts which have been paid for the preceding two years when registering under~~
66 ~~this section.~~

67 ~~———2. Every county collector in counties with a population of over six hundred thousand and~~
68 ~~less than nine hundred thousand shall give priority to issuing tax receipts or certified statements~~
69 ~~pursuant to this section for any person whose motor vehicle registration expires in January. Such~~
70 ~~collector shall send tax receipts or certified statements for personal property taxes for the~~
71 ~~previous year within three days to any person who pays the person's personal property tax in~~
72 ~~person, and within twenty working days, if the payment is made by mail. Any person wishing~~
73 ~~to have priority pursuant to this subsection shall notify the collector at the time of payment of~~
74 ~~the property taxes that a motor vehicle registration expires in January. Any person purchasing~~
75 ~~a new vehicle in December and licensing such vehicle in January of the following year may use~~
76 ~~the personal property tax receipt of the prior year as proof of payment.~~

77 ~~———3.] In addition to all other requirements, the director of revenue shall not register any~~
78 ~~vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue~~
79 ~~Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in~~
80 ~~such form as may be prescribed by the United States Secretary of the Treasury. No proof of~~
81 ~~payment of such tax shall be required by the director until the form for proof of payment has~~
82 ~~been prescribed by the Secretary of the Treasury.~~

83 [4.] 2. Beginning July 1, 2000, a county collector or collector-treasurer may notify, by
84 ordinary mail, any owner of a motor vehicle for which personal property taxes have not been
85 paid that if full payment is not received within thirty days the collector may notify the director
86 of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned
87 to the collector or collector-treasurer by the post office shall not result in the notification to the
88 director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails

89 to timely pay such taxes the collector or collector-treasurer may notify the director of revenue
90 of such failure. Such notification shall be on forms designed and provided by the department of
91 revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's
92 address, and the year, make, model and vehicle identification number of such motor vehicle.
93 Upon receipt of this notification the director of revenue may provide notice of suspension of
94 motor vehicle registration to the owner at the owner's last address shown on the records of the
95 department of revenue. Any suspension imposed may remain in effect until the department of
96 revenue receives notification from a county collector or collector-treasurer that the personal
97 property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes
98 and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle or
99 vehicles registration shall be reinstated. In the event a motor vehicle registration is suspended
100 for nonpayment of personal property tax the owner so aggrieved may appeal to the circuit court
101 of the county of his or her residence for review of such suspension at any time within thirty days
102 after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard
103 de novo in the manner provided by chapter 536 for the review of administrative decisions. The
104 circuit court may order the director to reinstate such registration, sustain the suspension of
105 registration by the director or set aside or modify such suspension. Appeals from the judgment
106 of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where
107 such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case
108 may require.

109 ~~[5-]~~ 3. Beginning July 1, 2005, a city not within a county or any home rule city with more
110 than four hundred thousand inhabitants and located in more than one county may notify, by
111 ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees
112 and fines that if full payment is not received within thirty days, the city not within a county or
113 any home rule city with more than four hundred thousand inhabitants and located in more than
114 one county may notify the director of revenue to suspend the motor vehicle registration for such
115 vehicle. Any notification returned to the city not within a county or any home rule city with
116 more than four hundred thousand inhabitants and located in more than one county by the post
117 office shall not result in the notification to the director of revenue for suspension of a motor
118 vehicle registration. If the vehicle-related fees and fines are assessed against a car that is
119 registered in the name of a rental or leasing company and the vehicle is rented or leased to
120 another person at the time the fees or fines are assessed, the rental or leasing company may rebut
121 the presumption by providing the city not within a county or any home rule city with more than
122 four hundred thousand inhabitants and located in more than one county with a copy of the rental
123 or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing
124 company shall not be charged for fees or fines under this subsection, nor shall the registration

125 of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that
126 rental or leasing company by ordinary mail at the address appearing on the registration and the
127 rental or leasing company has failed to provide the rental or lease agreement copy within fifteen
128 days of receipt of such notice. Any notification to a rental or leasing company that is returned
129 to the city not within a county or any home rule city with more than four hundred thousand
130 inhabitants and located in more than one county by the post office shall not result in the
131 notification to the director of revenue for suspension of a motor vehicle registration. For the
132 purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic
133 violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any
134 late payment penalties, other fees, and court costs associated with the adjudication or collection
135 of those fines.

136 ~~[6-]~~ 4. If after notification under subsection ~~[5]~~ 3 of this section the vehicle owner fails
137 to pay such vehicle-related fees and fines to the city not within a county or any home rule city
138 with more than four hundred thousand inhabitants and located in more than one county within
139 thirty days from the date of such notice, the city not within a county or any home rule city with
140 more than four hundred thousand inhabitants and located in more than one county may notify the
141 director of revenue of such failure. Such notification shall be on forms or in an electronic format
142 approved by the department of revenue and shall list the vehicle owner's full name and address,
143 and the year, make, model, and vehicle identification number of such motor vehicle and such
144 other information as the director shall require.

145 ~~[7-]~~ 5. Upon receipt of notification under subsection ~~[5]~~ 3 of this section, the director of
146 revenue may provide notice of suspension of motor vehicle registration to the owner at the
147 owner's last address shown on the records of the department of revenue. Any suspension
148 imposed may remain in effect until the department of revenue receives notification from a city
149 not within a county or any home rule city with more than four hundred thousand inhabitants and
150 located in more than one county that the vehicle-related fees or fines have been paid in full.
151 Upon the owner furnishing proof of payment of such fees and fines and paying a twenty dollar
152 reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In
153 the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or
154 fines the owner so aggrieved may appeal to the circuit court of the county where the violation
155 occurred for review of such suspension at any time within thirty days after notice of motor
156 vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the
157 manner provided by chapter 536 for the review of administrative decisions. The circuit court
158 may order the director to reinstate such registration, sustain the suspension of registration by the
159 director or set aside or modify such suspension. Appeals from the judgment of the circuit court

160 may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken
161 shall appear in behalf of the director, and prosecute or defend, as the case may require.

162 [8-] 6. The city not within a county or any home rule city with more than four hundred
163 thousand inhabitants and located in more than one county shall reimburse the department of
164 revenue for all administrative costs associated with the administration of subsections [5] 3 to [8]
165 6 of this section.

166 [9-] 7. Any rule or portion of a rule, as that term is defined in section 536.010, that is
167 created under the authority delegated in this section shall become effective only if it complies
168 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
169 This section and chapter 536 are nonseverable and if any of the powers vested with the general
170 assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and
171 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and
172 any rule proposed or adopted after August 28, 2000, shall be invalid and void.

301.147. 1. Notwithstanding the provisions of section 301.020 to the contrary,
2 beginning July 1, 2000, the director of revenue may provide owners of motor vehicles, other than
3 commercial motor vehicles licensed in excess of fifty-four thousand pounds gross weight, the
4 option of biennially registering motor vehicles. Any vehicle manufactured as an even-numbered
5 model year vehicle shall be renewed each even-numbered calendar year and any such vehicle
6 manufactured as an odd-numbered model year vehicle shall be renewed each odd-numbered
7 calendar year, subject to the following requirements:

8 (1) The fee collected at the time of biennial registration shall include the annual
9 registration fee plus a pro rata amount for the additional twelve months of the biennial
10 registration;

11 (2) Presentation of all documentation otherwise required by law for vehicle registration
12 including, but not limited to, ~~[a personal property tax receipt or certified statement for the~~
13 ~~preceding year that no such taxes were due as set forth in section 301.025,]~~ proof of a motor
14 vehicle safety inspection and any applicable emission inspection conducted within sixty days
15 prior to the date of application and proof of insurance as required by section 303.026.

16 2. The director of revenue may prescribe rules and regulations for the effective
17 administration of this section. The director is authorized to adopt those rules that are reasonable
18 and necessary to accomplish the limited duties specifically delegated within this section. Any
19 rule or portion of a rule, as that term is defined in section 536.010, that is promulgated pursuant
20 to the authority delegated in this section shall become effective only if it has been promulgated
21 pursuant to the provisions of chapter 536. This section and chapter 536 are nonseverable and
22 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay
23 the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then

24 the grant of rulemaking authority and any rule proposed or adopted after July 1, 2000, shall be
25 invalid and void.

26 3. The director of revenue shall have the authority to stagger the registration period of
27 motor vehicles other than commercial motor vehicles licensed in excess of twelve thousand
28 pounds gross weight. Once the owner of a motor vehicle chooses the option of biennial
29 registration, such registration must be maintained for the full twenty-four month period.

306.030. 1. The owner of each vessel requiring numbering by this state shall file an
2 application for number with the department of revenue on forms provided by it. The application
3 shall contain a full description of the vessel, factory number or serial number, together with a
4 statement of the applicant's source of title and of any liens or encumbrances on the vessel. For
5 good cause shown the director of revenue may extend the period of time for making such
6 application. The director of revenue shall use reasonable diligence in ascertaining whether the
7 facts stated in such application are true, and, if satisfied that the applicant is the lawful owner of
8 such vessel, or otherwise entitled to have the same registered in his or her name, shall thereupon
9 issue an appropriate certificate of title over the director's signature and sealed with the seal of the
10 director's office, procured and used for such purpose, and a certificate of number stating the
11 number awarded to the vessel. The application shall include a provision stating that the applicant
12 will consent to any inspection necessary to determine compliance with the provisions of this
13 chapter and shall be signed by the owner of the vessel and shall be accompanied by the fee
14 specified in subsection ~~[10]~~ 8 of this section. The owner shall paint on or attach to each side of
15 the bow of the vessel the identification number in a manner as may be prescribed by rules and
16 regulations of the division of water safety in order that it may be clearly visible. The number
17 shall be maintained in legible condition. The certificate of number shall be pocket size and shall
18 be available at all times for inspection on the vessel for which issued, whenever the vessel is in
19 operation. The operator of a vessel in which such certificate of number is not available for
20 inspection by the water patrol division or, if the operator cannot be determined, the person who
21 is the registered owner of the vessel shall be subject to the penalties provided in section 306.210.
22 Vessels owned by the state or a political subdivision shall be registered but no fee shall be
23 assessed for such registration.

24 2. Each new vessel sold in this state after January 1, 1970, shall have die stamped on or
25 within three feet of the transom or stern a factory number or serial number.

26 3. The owner of any vessel already covered by a number in full force and effect which
27 has been awarded to it pursuant to then operative federal law or a federally approved numbering
28 system of another state shall record the number prior to operating the vessel on the waters of this
29 state in excess of the sixty-day reciprocity period provided for in section 306.080. The
30 recordation and payment of registration fee shall be in the manner and pursuant to the procedure

31 required for the award of a number under subsection 1 of this section. No additional or substitute
32 number shall be issued unless the number is a duplicate of an existing Missouri number.

33 4. In the event that an agency of the United States government shall have in force an
34 overall system of identification numbering for vessels within the United States, the numbering
35 system employed pursuant to this chapter by the department of revenue shall be in conformity
36 therewith.

37 5. All records of the department of revenue made and kept pursuant to this section shall
38 be public records.

39 6. Every certificate of number awarded pursuant to this chapter shall continue in force
40 and effect for a period of three years unless sooner terminated or discontinued in accordance with
41 the provisions of this chapter. Certificates of number may be renewed by the owner in the same
42 manner provided for in the initial securing of the same or in accordance with the provisions of
43 sections 306.010 to 306.030.

44 7. The department of revenue shall fix the days and months of the year on which
45 certificates of number due to expire during the calendar year shall lapse and no longer be of any
46 force and effect unless renewed pursuant to this chapter and may stagger such dates in order to
47 distribute the workload.

48 8. ~~[When applying for or renewing a vessel's certificate of number, the owner shall~~
49 ~~submit a paid personal property tax receipt for the tax year which immediately precedes the year~~
50 ~~in which the application is made or the year in which the renewal is due and which reflects that~~
51 ~~the vessel being renewed is listed as personal property and that all personal property taxes,~~
52 ~~including delinquent taxes from prior years, have been paid, or a statement certified by the~~
53 ~~county or township in which the owner's property was assessed showing that the state and county~~
54 ~~tangible personal property taxes for such previous tax year and all delinquent taxes due have~~
55 ~~been paid by the applicant or that no such taxes were due.~~

56 ~~9. When applying for or renewing a certificate of registration for a vessel documented~~
57 ~~with the United States Coast Guard under section 306.016, owners of vessels shall submit a paid~~
58 ~~personal property tax receipt for the tax year which immediately precedes the year in which the~~
59 ~~application is made or the renewal is due and which reflects that the vessel is listed as personal~~
60 ~~property and that all personal property taxes, including delinquent taxes from prior years, have~~
61 ~~been paid, or a statement certified by the county or township in which the owner's property was~~
62 ~~assessed showing that the state and county tangible personal property taxes for such previous tax~~
63 ~~year and all delinquent taxes due have been paid by the applicant or that no such taxes were due.~~

64 ~~10.]~~ The fee to accompany each application for a certificate of number is:

65 For vessels under 16 feet in length \$25.00

66 For vessels at least 16 feet in length but less than 26 feet in length \$55.00

67 For vessels at least 26 feet in length but less than 40 feet in length \$100.00

68 For vessels at least 40 feet and over \$150.00

69 ~~[11.]~~ **9.** The certificate of title and certificate of number issued by the director of revenue
70 shall be manufactured in a manner to prohibit as nearly as possible the ability to alter,
71 counterfeit, duplicate, or forge such certificate without ready detection.

72 ~~[12.]~~ **10.** For fiscal years ending before July 1, 2019, the first two million dollars
73 collected annually under the provisions of this section shall be deposited into the state general
74 revenue fund. All fees collected under the provisions of this section in excess of two million
75 dollars annually shall be deposited in the water patrol division fund and shall be used exclusively
76 for the water patrol division.

77 ~~[13.]~~ **11.** Beginning July 1, 2019, the first one million dollars collected annually under
78 the provisions of this section shall be deposited into the state general revenue fund. All fees
79 collected under the provisions of this section in excess of one million dollars annually shall be
80 deposited in the water patrol division fund and shall be used exclusively for the water patrol
81 division.

82 ~~[14.]~~ **12.** Notwithstanding the provisions of subsection ~~[10]~~ **8** of this section, vessels at
83 least sixteen feet in length but less than twenty-eight feet in length, that are homemade,
84 constructed out of wood, and have a beam of five feet or less, shall pay a fee of fifty-five dollars
85 which shall accompany each application for a certification number.

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