

SECOND REGULAR SESSION

# HOUSE BILL NO. 2356

## 102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MCGAUGH.

4921H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal section 139.053, RSMo, and to enact in lieu thereof one new section relating to payments of property taxes.

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

Section A. Section 139.053, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.053, to read as follows:

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

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

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.

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

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

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

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