

SECOND REGULAR SESSION

# SENATE BILL NO. 1030

99TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR CURLS.

Read 1st time February 22, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

6554S.011

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## AN ACT

To repeal section 52.290, RSMo, and to enact in lieu thereof one new section relating to collection fees.

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

Section A. Section 52.290, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 52.290, to read as follows:

52.290. 1. In all counties except counties having a charter form of  
2 government before January 1, 2008, and any city not within a county, the  
3 collector shall collect on behalf of the county a fee for the collection of delinquent  
4 and back taxes of nine percent on all sums collected to be added to the face of the  
5 tax bill and collected from the party paying the tax. Of the nine percent of the  
6 fees collected pursuant to the provisions of this section, two-ninths shall be paid  
7 into the county general fund, two-ninths shall be paid into the tax maintenance  
8 fund of the county as required by section 52.312, and five-ninths shall be paid  
9 into the county employees' retirement fund created by sections 50.1000 to  
10 50.1200. Notwithstanding provisions of law to the contrary, an authorization for  
11 collection of a fee for the collection of delinquent and back taxes in a county's  
12 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  
14 county adopting a charter form of government after January 1, 2008, and any city  
15 not within a county, the collector shall collect on behalf of the county and pay into  
16 the county general fund a fee for the collection of delinquent and back taxes of  
17 two percent on all sums collected to be added to the face of the tax bill and  
18 collected from the party paying the tax except that in a county with a charter  
19 form of government and with more than two hundred fifty thousand but less than

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 [seven] **six** hundred thousand inhabitants, the collector shall collect on behalf of  
21 the county a fee for the collection of delinquent and back taxes of three percent  
22 on all sums collected to be added to the face of the tax bill and collected from the  
23 party paying the tax, **and except that in a county with a charter form of**  
24 **government and with more than six hundred thousand but less than**  
25 **seven hundred thousand inhabitants, the collector shall collect on**  
26 **behalf of the county a fee for the collection of delinquent and back**  
27 **taxes of five percent on all sums collected to be added to the face of the**  
28 **tax bill and collected from the party paying the tax.** If a county is  
29 required by section 52.312 to establish a tax maintenance fund, one-third of the  
30 fees collected under this subsection shall be paid into that fund; otherwise, all  
31 fees collected under the provisions of this subsection shall be paid into the county  
32 general fund.

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

✓  
Bill

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