

SENATE BILL NO. 1149

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

2919S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 139.052, RSMo, and to enact in lieu thereof one new section relating to the payment of delinquent property taxes.

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

Section A. Section 139.052, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 139.052,
3 to read as follows:

139.052. 1. The governing body of any county may by
2 ordinance or order provide for the payment of all or any
3 part of current and delinquent real property taxes, in such
4 installments and on such terms as the governing body deems
5 appropriate, **including allowing for a compromised amount of**
6 **delinquent real property taxes.** Additionally, the county
7 legislative body may limit the right to pay such taxes in
8 installments to certain classes of taxpayers, as may be
9 prescribed by ordinance or order. Any delinquent taxes
10 shall bear interest at the rate provided by section 140.100
11 and shall be subject to the fees provided by law.

12 2. The county official charged with the duties of the
13 collector shall issue receipts for any installment payments.

14 3. Installment payments made at any time during a tax
15 year shall not affect the taxpayer's right to protest the
16 amount of such tax payments under applicable provisions of
17 law.

18 4. Notwithstanding any provision of this chapter or
19 chapter 140 to the contrary, no tract or parcel of land on
20 which delinquent taxes are due shall be subject to sale to
21 discharge a lien for the delinquent and unpaid taxes if the
22 owner of such tract or parcel has entered into an
23 installment agreement pursuant to subsection 1 of this
24 section and is current on all payments for such installment
25 agreement.

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

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