

# SENATE BILL NO. 340

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR WHITE.

1527S.02I

ADRIANE D. CROUSE, Secretary

## AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to property taxes, with an emergency clause.

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

Section A. Section 139.100, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 139.100,  
3 to read as follows:

139.100. 1. **(1)** If any taxpayer shall fail or  
2 neglect to pay to the collector his taxes at the time  
3 required by law, then it shall be the duty of the collector,  
4 after the first day of January then next ensuing **and in the**  
5 **absence of an agreement entered into pursuant to subdivision**  
6 **(2) of this subsection,** to collect and account for, as other  
7 taxes, an additional tax, as penalty, the amount provided  
8 for in section 140.100.

9 **(2) For all property tax liabilities incurred on or**  
10 **after January 1, 2020, the collector may enter into an**  
11 **agreement with any taxpayer for the payment of any amount of**  
12 **tax not paid at the time required by law, including a waiver**  
13 **or reduction of penalties on such taxes, provided that any**  
14 **such agreement shall require such taxes to be paid to the**  
15 **collector by no later than twelve months after the date such**  
16 **taxes are required to be paid by law.**

17 2. Collectors shall, on the day of their annual  
18 settlement with the county governing body, file with

19 governing body a statement, under oath, of the amount so  
20 received, and from whom received, and settle with the  
21 governing body therefor; but, interest shall not be  
22 chargeable against persons who are absent from their homes,  
23 and engaged in the military service of this state or of the  
24 United States. The provisions of this section shall apply  
25 to the City of St. Louis, so far as the same relates to the  
26 addition of such interest, which, in such city, shall be  
27 collected and accounted for by the collector as other taxes,  
28 for which he shall receive no compensation.

29         3. Whenever any collector of the revenue in the state  
30 fails or refuses to collect the penalty provided for in this  
31 section on state and county taxes, it shall be the duty of  
32 the director of revenue and county clerk to charge such  
33 collectors with the amount of interest due thereon, as shown  
34 by the returns of the county clerk, and such collector shall  
35 be liable to the penalties as provided for in section  
36 139.270.

37         4. For purposes of this section and other provisions  
38 of law relating to the timely payment of taxes due on any  
39 real or personal property, payments for taxes due on any  
40 real or personal property which are delivered by United  
41 States mail to the collector, the collector's office, or  
42 other officer or office designated by the county or city to  
43 receive such payments, of the appropriate county or city,  
44 shall be deemed paid as of the postmark date stamped on the  
45 envelope or other cover in which such payment is mailed. In  
46 the event any payment of taxes due is sent by registered or  
47 certified mail, the date of registration or certification  
48 shall be deemed the postmark date. No additional tax or  
49 penalty shall be imposed under this section on any taxpayer  
50 whose payment is delivered by United States mail, if the

51 postmark date stamped on the envelope or other cover  
52 containing such payment falls within the prescribed period  
53 or on or before the prescribed date, including any extension  
54 granted, for making the payment or if the postmaster for the  
55 jurisdiction where the payment was mailed verifies in  
56 writing that the payment was deposited in the United States  
57 mail within the prescribed period or on or before the  
58 prescribed date, including any extension granted, for making  
59 the payment, and was delayed in delivery because of an error  
60 by the United States postal service and not because of an  
61 error by the taxpayer. In the absence of a postmark, or if  
62 the postmark is illegible or otherwise inconclusive, the  
63 collector may use the collector's judgment regarding the  
64 timeliness of the payment contained therein and shall  
65 document such decision.

Section B. Because of the importance of property tax  
2 relief, section A of this act is deemed necessary for the  
3 immediate preservation of the public health, welfare, peace  
4 and safety, and is hereby declared to be an emergency act  
5 within the meaning of the constitution, and section A of  
6 this act shall be in full force and effect upon its passage  
7 and approval.

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