

FIRST REGULAR SESSION

# HOUSE BILL NO. 1118

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KING.

2457H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 52.240, RSMo, and to enact in lieu thereof one new section relating to the handling of tax bills by county collectors.

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

Section A. Section 52.240, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 52.240, to read as follows:

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the address of the taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the statements and receipts shall be furnished by the county commission or the statement and receipt may be electronically transmitted to the electronic address provided and authorized by the taxpayer to the collector of revenue. The failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer of any tax liability imposed by law.

2. No penalty or interest imposed under any law shall be charged on any real or personal property tax when the county collector certifies due to system failures or other reason that the statement required by section 52.230 was mailed less than thirty days prior to the delinquent date and the taxpayer paid taxes owed by fifteen days after the delinquent date or fifteen days after the certified date of mailing, whichever is later.

3. No penalty or interest imposed under any law shall be charged on any real or personal property tax when there is clear and convincing evidence that the county made an error or omission in determining taxes owed by a taxpayer.

4. Any taxpayer claiming that the county made an error or omission in determining taxes owed may submit a written request for a refund of penalties, interest, or taxes to the county

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.

18 commission or governing body of the county. If the county commission or governing body of  
19 the county approves the refund, then such penalties, interest, or taxes shall be refunded as  
20 provided in section 139.031. The county commission shall approve or disapprove the taxpayer's  
21 written request within thirty days of receiving said request. The county collector shall refund  
22 penalties, interest, and taxes if the county made an error or omission in determining taxes owed  
23 by the taxpayer.

24 5. Nothing in this section shall relieve a taxpayer from paying taxes owed by December  
25 thirty-first and paying penalties and interest owed for failing to pay all taxes by December  
26 thirty-first, except as provided with regard to penalties and interest by subsection 2 of this  
27 section.

28 **6. (1) A taxpayer may request a waiver or refund of any penalty or interest added**  
29 **to a tax bill under circumstances other than as authorized in subsections 2, 3, and 4 of this**  
30 **section. The request shall be in writing and submitted to the collector of revenue within**  
31 **thirty days after the date the tax bill became delinquent. The collector shall not waive or**  
32 **refund any penalty or interest added to a tax bill if the request for the waiver or refund is**  
33 **submitted to the collector more than thirty days after the date the tax bill became**  
34 **delinquent.**

35 **(2) The collector may waive or refund any penalty or interest added to a tax bill if**  
36 **the taxpayer provides proof to the satisfaction of the collector that:**

37 **(a) The taxpayer has paid all taxes on real and personal property to the county**  
38 **from which the taxpayer is now requesting a waiver or refund for each of the five years**  
39 **directly preceding the year for which the taxpayer is requesting a waiver or refund; and**

40 **(b) The taxpayer has not allowed any amount appearing on any tax bill issued to**  
41 **that taxpayer to become delinquent in any of the five years directly preceding the year for**  
42 **which the taxpayer is requesting a waiver or refund.**

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