

FIRST REGULAR SESSION

HOUSE BILL NO. 535

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MIMS.

1363L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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Section A. Section 139.053, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.053, to read as follows: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 personal
17 property taxes owed to the county, then such county may charge the taxpayer interest on the
18 amount of property taxes still owed for that year.

19 4. Any governing body enacting the ordinance or order specified in this section shall first
20 agree to provide the county collector with reasonable and necessary funds to implement the
21 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 service
24 from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation,
25 as amended.

26 **6. (1) Each county with a charter form of government and with more than six**
27 **hundred thousand but fewer than seven hundred thousand inhabitants shall provide for**
28 **the payment of current personal property taxes in monthly installment payments upon the**
29 **taxpayer's request as provided in this subsection.**

30 **(2) A taxpayer shall file with the county collector a written request for the collector**
31 **to establish a monthly installment payment plan at any time after receiving notice of the**
32 **amount of current personal property taxes owed but before such taxes become delinquent.**
33 **Upon receiving such written request, the collector shall calculate a payment schedule of as**
34 **equal payments as possible and provide a new notice of personal property taxes owed to**
35 **the taxpayer, indicating the installment amount to be paid each month and a date by which**
36 **such installment amount is due. A taxpayer who remits the installment amount to the**
37 **collector on or before the date such installment amount is due shall not be assessed any**
38 **interest or penalty for late payment of such taxes, but the collector may assess a penalty for**
39 **late payment of any installment amount of such taxes that is not paid by such payment**
40 **date.**

41 **(3) A taxpayer making monthly installment payments may pay more than the**
42 **installment amount each month, and may pay the remaining amount of taxes at any time**
43 **before the date the last installment payment is due. The collector shall recalculate the total**
44 **amount remaining for such taxpayer upon the taxpayer's request.**

45 **(4) The collector shall issue a certified statement of the taxpayer's participation in**
46 **a monthly installment payment plan to any taxpayer who needs proof of payment of**
47 **personal property taxes for motor vehicle registration and licensing purposes and who has**
48 **paid all installment amounts due as of the time the taxpayer registers and licenses the**
49 **motor vehicle. Upon issuing such certified statement, the collector shall also notify the**
50 **department of revenue, and such statement shall be sufficient for purposes of registering**
51 **and licensing a motor vehicle as required in chapter 301.**

52 **(5) Notwithstanding any provision of state law relating to delinquent personal**
53 **property taxes to the contrary, personal property taxes paid under a monthly installment**
54 **plan as provided in this subsection shall not be considered delinquent unless a taxpayer**
55 **fails to pay the total amount of personal property taxes owed by the date the last**
56 **installment payment is due.**

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