

FIRST REGULAR SESSION

SENATE BILL NO. 332

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HEGEMAN.

Read 1st time January 23, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1492S.011

AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to the timeliness of tax payments made by postal mail.

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Section A. Section 139.100, RSMo, is repealed and one new section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

139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his
2 taxes at the time required by law, then it shall be the duty of the collector, after
3 the first day of January then next ensuing, to collect and account for, as other
4 taxes, an additional tax, as penalty, the amount provided for in section 140.100.

5 2. Collectors shall, on the day of their annual settlement with the county
6 governing body, file with governing body a statement, under oath, of the amount
7 so received, and from whom received, and settle with the governing body therefor;
8 but, interest shall not be chargeable against persons who are absent from their
9 homes, and engaged in the military service of this state or of the United
10 States. The provisions of this section shall apply to the city of St. Louis, so far
11 as the same relates to the addition of such interest, which, in such city, shall be
12 collected and accounted for by the collector as other taxes, for which he shall
13 receive no compensation.

14 3. Whenever any collector of the revenue in the state fails or refuses to
15 collect the penalty provided for in this section on state and county taxes, it shall
16 be the duty of the director of revenue and county clerk to charge such collectors
17 with the amount of interest due thereon, as shown by the returns of the county
18 clerk, and such collector shall be liable to the penalties as provided for in section
19 139.270.

20 4. For purposes of this section and other provisions of law relating to the

21 timely payment of taxes due on any real or personal property, payments for taxes
22 due on any real or personal property which are delivered by United States mail
23 to the collector, the collector's office, or other officer or office designated by the
24 county or city to receive such payments, of the appropriate county or city, shall
25 be deemed paid as of the postmark date stamped on the envelope or other cover
26 in which such payment is mailed. In the event any payment of taxes due is sent
27 by registered or certified mail, the date of registration or certification shall be
28 deemed the postmark date. No additional tax or penalty shall be imposed under
29 this section on any taxpayer whose payment is delivered by United States mail,
30 if the postmark date stamped on the envelope or other cover containing such
31 payment falls within the prescribed period or on or before the prescribed date,
32 including any extension granted, for making the payment or if the postmaster for
33 the jurisdiction where the payment was mailed verifies in writing that the
34 payment was deposited in the United States mail within the prescribed period or
35 on or before the prescribed date, including any extension granted, for making the
36 payment, and was delayed in delivery because of an error by the United States
37 postal service and not because of an error by the taxpayer. **In the absence of**
38 **a postmark, or if the postmark is illegible or otherwise inconclusive,**
39 **the collector may use his or her judgment regarding the timeliness of**
40 **the payment contained therein.**

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