

FIRST REGULAR SESSION

[P E R F E C T E D]

# SENATE BILL NO. 332

99TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR HEGEMAN.

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

Read 2nd time February 2, 2017, and referred to the Committee on Local Government and Elections.

Reported from the Committee March 2, 2017, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 16, 2017. Read 3rd time and placed upon its final passage; bill passed.

ADRIANE D. CROUSE, Secretary.

1492S.01P

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## 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.

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*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Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows: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 taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100.

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

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