

SECOND REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 897

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HEGEMAN.

Read 1st time January 12, 2016, and ordered printed.

Read 2nd time January 20, 2016, and referred to the Committee on Ways and Means.

Reported from the Committee February 25, 2016, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 31, 2016. Read 3rd time and placed upon its final passage; bill passed.

ADRIANE D. CROUSE, Secretary.

5722S.01P

AN ACT

To repeal section 139.250, RSMo, and to enact in lieu thereof one new section relating to payments due by collectors.

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

Section A. Section 139.250, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 139.250, to read as follows:

139.250. 1. If any collector or [ex officio] collector-treasurer fails to
2 make payment of the amount due from him or her on settlement, or in the time
3 and manner prescribed by law, he or she and his or her sureties shall be liable
4 to pay, as a penalty, ten percent a month on the amount wrongfully withheld, to
5 be computed from the time the amount ought to have been paid until actual
6 payment. This section shall apply to all revenue collections made by him or her,
7 whether for state, county, city, town, district or school taxes, general or special,
8 **except that this section shall not apply to any collections related to**
9 **taxes paid under protest or as part of a disputed assessment.**

10 2. In case of refusal, notice may be served upon the collector or [ex officio]
11 collector-treasurer in default and his or her sureties, informing them that a
12 motion will be made to the circuit court of the county for a judgment against the
13 collector and his or her sureties, for all sums of money due from him or her to
14 the state or county, as the case may be, at time of making the motion, together
15 with the penalty aforesaid.

16 3. The circuit courts of this state may hear and determine all such

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 motions and proceedings.

18 4. The judgments rendered by the court under the provisions of this
19 section shall have the same force and effect and be enforced in the same manner
20 that other judgments in the circuit courts of this state are enforced.

21 5. Proceedings under this section shall be in the state or county, as the
22 case may be. The notice may be served by any sheriff, coroner, or other person
23 who would be a competent witness, and shall be served at least five days before
24 the motion is made. The court may compel the production of all books, papers,
25 records and other documents in the possession of the collector or others, to be
26 used as evidence in the cause.

Unofficial

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Bill

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