

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]

# HOUSE BILL NO. 1593

## 98TH GENERAL ASSEMBLY

4865H.02T

2016

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### AN ACT

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

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*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Section A. Section 139.250, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.250, to read as follows: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 make payment of the amount due from him **or her** on settlement, or in the time and manner prescribed by law, he **or she** and his **or her** sureties shall be liable to pay, as a penalty, ten percent a month on the amount wrongfully withheld, to be computed from the time the amount ought to have been paid until actual payment. This section shall apply to all revenue collections made by him **or her**, whether for state, county, city, town, district or school taxes, general or special, **except that this section shall not apply to any collections related to taxes paid under protest or as part of a disputed assessment.**

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

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

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

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

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