

**287.25 PAYMENT OF TAX; STAMPS.**

Except for documents filed electronically, the county board shall determine the method for collection of the tax imposed by section 287.21:

(1) The tax imposed by section 287.21 may be paid by the affixing of a documentary stamp or stamps in the amount of the tax to the document or instrument with respect to which the tax is paid, provided that the county board may permit the payment of the tax without the affixing of the documentary stamps and in such cases shall direct the treasurer to endorse a receipt for such tax upon the face of the document or instrument. Documents submitted electronically must have the deed tax data affixed electronically and the tax paid as provided in section 287.08.

(2) The tax imposed by section 287.21 may be paid in the manner prescribed by section 287.08 relating to payment of mortgage registration tax.

**History:** 1961 c 647 s 5; 1969 c 399 s 1; 1973 c 582 s 3; 1985 c 300 s 18; 1Sp1985 c 14 art 11 s 7; 2008 c 238 art 3 s 5