

HB 60 -- PROPERTY TAX: ASSESSMENT ERRORS

SPONSOR: Sutherland

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Tax Policy by a vote of 17 to 0.

This bill extends the time period for refund or credit of an overpayment of property taxes that have been erroneously or mistakenly levied upon a taxpayer from one to three years.

FISCAL NOTE: No impact on state funds.

PROPOSERS: Supporters say that this change will allow a taxpayer to get a refund of property taxes resulting from erroneous or mistaken assessments of property back three years instead of the current limit of one year.

Testifying for the bill were Representative Sutherland; and Missouri County Collectors Association.

OPPOSERS: There was no opposition voiced to the committee.

Bill Tucker, Deputy Director of Research