

HB 1336 -- Tax and Fee Amnesty

Sponsor: Cierpiot

This bill authorizes an amnesty from the assessment or payment of all penalties, additions to tax, and interest with respect to unpaid city or county taxes or fees or city or county taxes and fees due and owing reported and paid in full during a period of time specified by the city or county, regardless of whether previously assessed, except for penalties, additions to tax, and interest paid before the designated period. The provisions adopted by a city or county must provide amnesty for all qualified individuals or entities and not just for particular individuals or entities.