

HCS HB 1521 -- PROPERTY TAX BILLS

SPONSOR: Koenig (Sommer)

COMMITTEE ACTION: Voted "do pass" by the Committee on Ways and Means by a vote of 11 to 0.

This substitute requires collectors in all counties, except for counties under township organization, to mail or electronically send to an email address provided by the taxpayer a statement of all real and tangible personal property tax due to each resident taxpayer at least 30 days before the taxes are delinquent. If the county collector certifies that the tax statement was mailed or emailed less than 30 days before the delinquent date and the taxpayer pays within 15 days after the delinquent date, no penalty or interest will be imposed.

FISCAL NOTE: No impact on state funds in FY 2013, FY 2014, and FY 2015.

PROPOSERS: Supporters say that the bill allows an exception from the penalties and interest for the late payment of property taxes because of a computer problem or other delay in getting property tax bills sent out. This is a taxpayer protection issue. St. Charles County had a problem that delayed the timely issuing of property tax bills. Many taxpayers paid their statement after the due date and were charged penalties which were later abated. Many people have requested the emailing of tax statements.

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

OPPOSERS: There was no opposition voiced to the committee.