

HCS HB 1521 -- PROPERTY TAX BILLS (Sommer)

COMMITTEE OF ORIGIN: Committee on Ways and Means

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.