

HB 1394 -- HANDLING OF TAX BILLS BY COUNTY COLLECTORS

SPONSOR: King

This bill allows a taxpayer to request a waiver or refund of any penalty or interest added to a tax bill under specified circumstances. The request must be in writing and submitted to the county collector within 30 days after the date the tax bill became delinquent. Any request made after the 30-day deadline must not be granted.

The collector may waive or refund the penalty or interest if the taxpayer provides proof to the collector's satisfaction that the taxpayer has timely paid all tax bills to the county for each of the five years preceding the year for which the request is made.

This bill is the same as HB 1118 (2015).