



2017-2018 General Assembly

## SENATE BILL 99: Appropriations Act of 2018, Sec. 38.9: Waive Certain Property Tax Penalties and Interest

**Committee:**

**Introduced by:**

**Analysis of:** Sec. 38.9 of S.L. 2018-5

**Date:** July 20, 2018

**Prepared by:** Trina Griffin

Staff Attorney

**OVERVIEW:** *Sec. 38.9 of S.L. 2018-5, as amended by Sec. 9.5 of S.L. 2018-76, provides an additional circumstance under which certain property tax deadlines are extended to the next business day. The additional circumstance is when all of the following conditions occur on the due date: (i) the tax office is closed, (ii) the U.S. Postal Service did not provide service to the taxpayer's address, and (iii) a disaster has been declared.*

*This section is effective for taxes imposed for taxable years beginning on or after July 1, 2017.*

**CURRENT LAW:** Under current law, if the last day for doing an act required under the property tax laws, such as listing of property or payment of property taxes, is a Saturday, a Sunday, or a holiday, then the due date is considered to be the next business day.

**BILL ANALYSIS:** This section provides an additional circumstance under which the due date for certain property tax deadlines is considered to be the next business day. The additional circumstance is if the due date is on a day that meets all three of the following conditions:

- The tax office is closed.
- The taxpayer certifies in writing that the U.S. Postal Service did not provide service to the taxpayer's address on that day.
- A disaster declaration is declared pursuant to a gubernatorial, county, or municipal declaration.

**EFFECTIVE DATE:** This section is effective for taxes imposed for taxable years beginning on or after July 1, 2017.

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