2025-2026 General Assembly

SENATE BILL 595: Various Revenue Laws Changes, Part VI: Property Tax Changes

Analysis of: S.L. 2026-31, Part VI

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Part VI of S.L. 2026-31 (Senate Bill 595) makes the following changes to the property tax laws:

- Clarifies that the property tax exemption for burial property applies only to burial property set apart for human burial purposes. This provision became effective July 2, 2026.
- Authorizes a taxing unit to provide refunds for certain property taxes paid over the last 10 years if the governing body of that taxing unit adopts a resolution stating that the tax was an improperly collected fire tax and indicates the tax years involved and the properties or area where the improper tax was levied. A qualifying taxpayer that paid such a tax is required to request a refund via written statement to the governing body of the taxing unit. This provision became effective July 2, 2026, and expires July 1, 2027.
- Clarifies that a taxing unit may not impose property tax on the same property more than once per tax year. The provision does not impede a taxing unit's authority to correct a tax listing, if needed. This provision became effective July 2, 2026.