

# HOUSE BILL REPORT

## SSB 5928

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*As Reported By House Committee on:  
Revenue*

**Title:** An act relating to interest and penalties on delinquent 1991 taxes on personal residences owned by military personnel.

**Brief Description:** Prohibiting interest and penalties on delinquent 1991 taxes on personal residences owned by military personnel.

**Sponsor(s):** Senate Committee on Ways & Means (originally sponsored by Senators Sellar, Anderson, Amondson, McDonald, Craswell, Oke, Bailey, Nelson, Hayner, L. Smith, Saling, Patterson, McCaslin and Johnson).

**Brief History:**

Reported by House Committee on:  
Revenue, April 2, 1991, DP.

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**HOUSE COMMITTEE ON  
REVENUE**

**Majority Report:** *Do pass.* Signed by 13 members: Representatives Wang, Chair; Fraser, Vice Chair; Holland, Ranking Minority Member; Wynne, Assistant Ranking Minority Member; Brumsickle; Day; Leonard; Morris; Morton; Phillips; Rust; Silver; and Van Luven.

**Staff:** Rick Peterson (786-7150).

**Background:** Property taxes are due on April 30 but may be paid in two installments. If one-half of the taxes are paid on April 30, the remaining one-half is due on October 31.

Delinquent taxes are subject to interest at 12 percent per year compounded monthly. In addition, a penalty of 3 percent is assessed on the amount of tax delinquent on May 31 and a penalty of 8 percent is assessed on the amount of tax delinquent on November 30.

**Summary of Bill:** No interest or penalties may be assessed for the period April 30, 1991, through December 31, 1991, on delinquent 1991 taxes which are imposed on personal residences owned by military personnel who participated in the situation known as "Operation Desert Shield," "Operation

Desert Storm," or any following operation from August 2, 1990, to a date specified by an agency of the federal government as the end of such operations.

**Fiscal Note:** Available.

**Effective Date:** The bill contains an emergency clause and takes effect immediately.

**Testimony For:** Property owners serving in the military may not return from duty in time to pay their property taxes by April 30. The bill is limited to those who participate in "Operation Desert Shield" or "Operation Desert Storm" and only for personal residences.

**Testimony Against:** None.

**Witnesses:** Senator George Sellar.