

FINAL BILL REPORT

ESSB 6205

C 327 L 98

Synopsis as Enacted

Brief Description: Allowing waiver of interest and penalties on property taxes delinquent because of hardship.

Sponsors: Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke).

Senate Committee on Government Operations

House Committee on Finance

Background: Property taxes are due April 30 each year. If one-half the tax is paid by April 30, the other half is due October 31. However, if the first half is not paid on time, the entire tax is delinquent and interest is charged at the rate of 12 percent per year. In addition, delinquent taxes are subject to penalties.

Summary: Interest and penalties on delinquent property taxes are waived by the county treasurer on the taxpayer's personal residence if the taxpayer claims that the delinquency is due to hardship caused by the death of the taxpayer's spouse or the taxpayer's parent's or step-parent's personal residence if the taxpayer claims that the delinquency is due to hardship caused by the death of the taxpayer's parent and the taxpayer notifies the county treasurer of the hardship within 60 days of the tax due date. The county treasurer may require the taxpayer to furnish a death certificate and to sign an affidavit.

Votes on Final Passage:

Senate	47	0	
House	94	0	(House amended)
Senate	43	0	(Senate concurred)

Effective: June 11, 1998