

# SENATE BILL REPORT

## SB 6205

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As of January 15, 1998

**Title:** An act relating to waiver of interest on residential property taxes that are delinquent because of hardship due to the death of the taxpayer's spouse.

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

**Sponsors:** Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke.

**Brief History:**

**Committee Activity:** Government Operations: 1/23/98.

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Staff:** Eugene Green (786-7405)

**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 of Bill:** The county treasurer may waive interest and penalties on delinquent taxes imposed on a personal residence for the taxpayer missing either the April 30 or October 31 deadline if the taxpayer claims that the delinquency is due to hardship caused by death of the taxpayer's spouse.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.