
Local Government Committee

SB 5732

Brief Description: Revising restrictions on the county treasurer regarding receipting current year taxes.

Sponsors: Senators Fraser, Swecker, Fairley, Haugen and Clements.

Brief Summary of Bill

- Allows a county treasurer to accept tax payments and issue receipts for such payments once he/she has completed the tax roll for the current year's collection and provided the requisite notification of the completion of the tax roll.
- Eliminates the requirement that a county treasurer not receive tax payments or issue tax receipts prior to the fifteenth day of February in the year the taxes are due.

Hearing Date: 3/20/07

Staff: Thamas Osborn (786-7129).

Background:

County treasurers operate under the authority of various state statutes relating to the receipt, processing, and disbursement of funds. County treasurers are the custodian of the county's money and the administrator of the county's financial transactions. In addition to his or her duties relating to county functions, the county treasurers provide financial services to special purpose districts and other units of local government, including receipt, disbursement, investment, and accounting of the funds of each of these entities. County treasurers are responsible for the collection of various taxes (including legal proceedings to collect past due amounts) and other miscellaneous duties, such as conducting bond sales and sales of surplus county property.

Among a county treasurer's duties in collecting taxes is the establishment of the county's tax rolls. The treasurer's establishment of the yearly tax rolls is the prerequisite to the treasurer having the authority to levy and receive taxes. However, state law currently prohibits the treasurer from

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receiving tax payments or issuing tax receipts prior to the fifteenth day of February in the year the taxes are due, even if the tax rolls for that year are legally established prior to this date.

Summary of Bill:

A county treasurer may accept tax payments and issue receipts for such payments once he/she has completed the tax roll for the current year's collection and provided the requisite notification of the completion of the tax roll. A treasurer has the option of providing such notification either electronically, by posting a notice in the office, or through other written communication.

A county treasurer is no longer subject to the requirement the he/she not receive tax payments or issue tax receipts prior to the fifteenth day of February in the year the taxes are due.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect 90 days after adjournment of session in which bill is passed.