

**HB 2154 - DIGEST**

Increases the interest rate on tax assessments and reduces the period of time for which refunds or credits of overpaid taxes can be issued.

Requires local governments that issue building permits to supply subcontractor information to the department of revenue.

Imposes a twenty-five dollar fee on reseller permits.

Adds a ten-dollar fee to all billings issued by the department of revenue.

Prohibits delinquent taxpayers from renewing liquor licenses.

Requires the sale of unclaimed securities as soon as practicable upon receipt.