

HB 2309-S - DIGEST

(DIGEST AS ENACTED)

Allows a county treasurer to: (1) Accept partial payment of current and delinquent taxes including interest and penalties using electronic bill presentment and payments; and (2) Waive interest and penalties for delinquencies on property taxes where the taxpayer paid an erroneous amount due to apparent taxpayer error and the taxpayer pays the delinquent taxes within thirty days of receiving notice that the taxes are due.