

# SENATE BILL REPORT

## SB 5654

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As of February 16, 2015

**Title:** An act relating to partial payment of current and delinquent taxes to the county treasurer.

**Brief Description:** Concerning partial payment of current and delinquent taxes to the county treasurer.

**Sponsors:** Senators Dansel and Benton.

**Brief History:**

**Committee Activity:** Government Operations & Security: 2/12/15.

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS & SECURITY

**Staff:** Curt Gavigan (786-7437)

**Background:** If property taxes and assessments total \$50 or more, taxpayers may pay one-half of the total by April 30 and the remainder by October 31. If a taxpayer misses either deadline, the taxes are considered delinquent and interest and penalties are triggered.

In 2014 the Legislature modified statutes relating to property tax payment. Among other changes, the 2014 legislation:

- modified the application of interest and penalties;
- authorized waiver of interest and penalties for delinquency due to taxpayer error where the delinquent taxes are paid within 30 days of notice; and
- authorized county treasurers to accept partial payment of current and delinquent taxes using electronic bill presentment and payments.

**Summary of Bill:** A county treasurer may accept partial payment of current and delinquent taxes using any methods the treasurer authorizes.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Committee/Commission/Task Force Created:** No.

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

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Staff Summary of Public Testimony:** PRO: This bill allows county treasurers to accept methods of payments that they find acceptable, which is helpful flexibility.

**Persons Testifying:** PRO: Monty Cobb, WA Assn. of County Officials; Mike Volz, Chief Deputy Treasurer, Spokane County.