

SENATE BILL REPORT

SB 6182

As Reported by Senate Committee On:
Local Government, January 16, 2018

Title: An act relating to noncollection of taxes by county treasurers.

Brief Description: Addressing noncollection of taxes by county treasurers.

Sponsors: Senators Takko and Angel.

Brief History:

Committee Activity: Local Government: 1/16/18, 1/16/18 [DP].

Brief Summary of Bill

- Removes liability for when a county treasurer neglects to either collect personal property tax or file a delinquent list.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Majority Report: Do pass.

Signed by Senators Takko, Chair; Short, Ranking Member; Angel and Liias.

Staff: Bonnie Kim (786-7316)

Background: County Treasurers and Tax Rolls. Real and personal property is subject to regular property taxes each year. Regular property tax means a property tax levied by or for a taxing district subject to certain constitutional and statutory limitations. Junior taxing districts may also impose a regular property tax. Property taxes for all property listed, assessed, and placed on county tax rolls are collected by the county treasurer.

On receipt of the certification of the tax rolls from the county auditor, the county treasurer must notify each taxpayer of the amount of real and personal property, the name of each tax and levy on such property, and any delinquent amount of tax due.

If a county treasurer willfully refuses or neglects to collect taxes assessed on personal property or to file the delinquent list, the treasurer is held liable for the whole amount of uncollected tax and the amount due is deducted from the treasurer's salary.

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.

Summary of Bill: A provision allowing for county treasurer liability for uncollected personal property tax when the county treasurer neglects to collect the tax or file the delinquent list is removed.

Appropriation: None.

Fiscal Note: Not requested.

Creates Committee/Commission/Task Force that includes Legislative members: No.

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

Staff Summary of Public Testimony: PRO: This bill cleans up an issue that puts county treasurers in a difficult position. County treasurers view this as a cleanup bill. There are several elements and offices involved in a successful distraint process. Many elements are outside the control of the treasurer. Treasurers should not be held liable as long as they exercise due diligence in performing those actions they have control over.

Persons Testifying: PRO: Senator Dean Takko, Prime Sponsor; Arny Davis, Washington State Association of County Treasurers.

Persons Signed In To Testify But Not Testifying: No one.