1105-S2 AMH VOLZ WAYV 216

**2SHB 1105** - H AMD **197**

By Representative Volz

**ADOPTED 03/12/2019**

 On page 3, line 6, after "(5)" strike "Except as provided in (c) of this subsection, delinquent" and insert "((~~Except as provided in (c) of this subsection, delinquent~~)) Delinquent"

 On page 3, at the beginning of line 12, strike all material through "agreement" on line 27 and insert "((~~delinquent taxes under this section are subject to penalties as follows:~~

 ~~(a) A penalty of three percent of the amount of tax delinquent is assessed on the tax delinquent on June 1st of the year in which the tax is due.~~

 ~~(b) An additional penalty of eight percent is assessed on the delinquent tax amount on December 1st of the year in which the tax is due.~~

 ~~(c) If a taxpayer is successfully participating in a payment agreement under subsection (12) (b) of this section or a partial payment program pursuant to subsection (13) of this section, the county treasurer may not assess additional penalties on delinquent taxes that are included within the payment agreement. Interest and penalties that have been assessed prior to the payment agreement remain due and payable as provided in the payment agreement~~)) the following remain due and payable as provided in any payment agreement:

 (a) interest that has been assessed prior to the payment agreement; and

 (b) penalties, assessed prior to the effective date of this act, that have been assessed prior to the payment agreement"

 Correct any internal references accordingly.

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|  |  EFFECT:   Eliminates the following penalties that accrue on unpaid property tax: (1) the 3 percent penalty assessed on delinquent tax payments owed on June 1st of the year in which the tax is due; and (2) the 5 percent penalty assessed on delinquent tax payments owed December 1st of the year in which the tax is due. |

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