

FINAL BILL REPORT

SB 5132

C 433 L 19
Synopsis as Enacted

Brief Description: Addressing noncollection of taxes by county treasurers.

Sponsors: Senators Takko and Short.

Senate Committee on Local Government
House Committee on Local Government

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.

Summary: 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.

Each county treasurer must report the amount of uncollected personal property and real property taxes to the Department of Commerce (Commerce) in cases where the county treasurer has refused to collect such taxes. Commerce must provide a summary of that list of uncollected taxes to the Legislature by July 15th of each year.

Votes on Final Passage:

Senate	48	0	
House	97	0	(House amended)
Senate	47	0	(Senate concurred)

Effective: July 28, 2019

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