

DEPARTMENT OF TAXATION

2007 Fiscal Impact Statement

1. **Patron** Riley E. Ingram

2. **Bill Number** HB 2390

House of Origin:

☐ **Introduced**

☐ **Substitute**

☐ **Engrossed**

3. **Committee** Senate Finance

4. **Title** Tangible Personal Property Taxes: Duties of
Treasurers

Second House:

☒ **In Committee**

☐ **Substitute**

☐ **Enrolled**

5. **Summary/Purpose:**

This bill would extend the lists of uncollected taxes which the treasurer must make to include the uncollected balances of previously billed tangible personal property taxes on vehicles that i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or ii) were transferred to bona fide purchasers for value without knowledge, on the part of the persons so transferring, of the unpaid taxes.

The effective date of this bill is not specified.

6. **No Fiscal Impact.** (See Line 8.)

7. **Budget amendment necessary:** No.

8. **Fiscal implications:**

This bill would have no impact on state or local revenues.

9. **Specific agency or political subdivisions affected:**

All localities.

10. **Technical amendment necessary:** No.

11. **Other comments:**

Background

Under current law, the treasurer of each locality is required to make out lists of uncollected taxes and delinquent taxes no later than 60 days after the end of the fiscal year. The treasurer must list:

- Real estate improperly placed or not ascertainable on the commissioner's land book with the amount of taxes charged,
- Other real estate which is delinquent for nonpayment of the taxes on the property,
- Uncollected taxes assessed on tangible personal property, machinery and tools and merchant's capital, and other subjects of local taxation other than real estate,
- Uncollected taxes amounting to less than twenty dollars each which the treasurer has determined that the costs of collecting would exceed the amount recoverable, and
- Uncollected balances of previously billed taxes amounting to less than twenty dollars each which the treasurer has determined that the costs of collecting would exceed the amount recoverable, along with any balance the treasurer has reason to believe that the taxpayer purposely paid less than the amount owed.

Proposal

This bill would extend the list of uncollected taxes which the treasurer must make to include the uncollected balances of previously billed tangible personal property taxes on vehicles that i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or ii) were transferred to bona fide purchasers for value without knowledge, on the part of the persons so transferring, of the unpaid taxes.

cc : Secretary of Finance

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