

DEPARTMENT OF TAXATION

2009 Fiscal Impact Statement

1. **Patron** Rosalyn R. Dance

3. **Committee** House Finance

4. **Title** Treasurers; Mailing of Certain Tax Bills

2. **Bill Number** HB 1766

House of Origin:

 X **Introduced**

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 Enrolled

5. Summary/Purpose:

This bill would generally require city and county treasurers to mail local tax bills to taxpayers at least thirty days prior to the due date of the taxes.

Under current law, the treasurer of every city and county is generally required to mail tax bills to taxpayers as soon as reasonably possible, but not later than fourteen days prior to the due date of the taxes. Treasurers in counties that have adopted the urban county executive form of government and in counties that are contiguous to such counties and have adopted the county executive form of government are currently subject to a thirty-day mailing requirement.

The effective date of this bill is not specified.

6. Fiscal Impact Estimates are: Not available. (See Line 8.)

7. Budget amendment necessary: No.

8. Fiscal implications:

This bill would have no impact on state revenues. To the extent that taxpayers are given additional notice of their personal and real property tax obligations, the bill may increase taxpayer compliance, which may result in an unknown local revenue gain.

9. Specific agency or political subdivisions affected:

All localities

10. Technical amendment necessary: No.

11. Other comments:

Generally

Virginia law currently requires that the treasurer of every city or county mail local tax bills to taxpayers as soon as reasonably possible each year, but not later than fourteen days prior to the tax bill due date. If the taxes are not paid by the due date, the treasurer must send a past-due tax bill to the taxpayer.

Treasurers in counties that have adopted the urban county executive form of government, and counties that are contiguous to these counties and have adopted the county executive form of government must mail tangible personal property tax bills to taxpayers at least thirty days prior to the due date of such taxes.

Treasurers in counties and towns in which the governing bodies have mutually agreed to send to each taxpayer a single real property tax bill and a single tangible personal property tax bill are currently required to send such taxes to the taxpayer no later than fourteen days prior to the due date of the taxes.

Proposal

This bill would generally require that city and county treasurers mail tax bills to taxpayers at least thirty days prior to the due date of such bill. In addition, it would modify the rule with respect to treasurers in counties and towns in which the governing bodies have mutually agreed to send each taxpayer a single real property tax bill and a single tangible personal property tax bill by requiring that the treasurers send such bills at least thirty days prior to the due date of each bill. As treasurers for counties with urban county executive forms of government are already subject to a thirty-day requirement, this bill would have no impact on these localities.

The effective date of this bill is not specified.

cc : Secretary of Finance

Date: 1/16/2009 KP
DLAS File Name: HB1766F161.doc