

**DEPARTMENT OF TAXATION  
2013 Fiscal Impact Statement**

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| <p>1. <b>Patron</b> Joe T. May</p> <p>3. <b>Committee</b> Passed House and Senate</p> <p>4. <b>Title</b> Local Tax Administration; Treasurers May<br/>Transmit Bills from Database</p> | <p>2. <b>Bill Number</b> <u>HB 1982</u><br/><b>House of Origin:</b><br/><u>          </u> <b>Introduced</b><br/><u>          </u> <b>Substitute</b><br/><u>          </u> <b>Engrossed</b></p> <p><b>Second House:</b><br/><u>          </u> <b>In Committee</b><br/><u>          </u> <b>Substitute</b><br/><u>  X  </u> <b>Enrolled</b></p> |
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**5. Summary/Purpose:**

This bill would authorize local treasurers, with the taxpayer's consent, to transmit local tax bills by allowing the taxpayer to view his bill online from a database on the treasurer's website.

Under current law, upon the written consent of the taxpayer, treasurers in any locality may transmit local tax bills by electronic means chosen by the taxpayer, including facsimile transmission or electronic mail, in lieu of sending the bill through first class mail.

The effective date of this bill is not specified.

**6. Budget amendment necessary:** No.

**7. No Fiscal Impact.**

**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:**

Generally

Local treasurers are generally required to send every taxpayer assessed with taxes and levies a bill setting forth the amount due no later than 14 days prior to the due date of the taxes. The treasurer may elect not to send a bill amounting to \$20 or less. If the taxes

are not paid by the due date, the local treasurer must send the taxpayer a past-due tax bill.

As an alternative and with the taxpayer's written consent, local treasurers may transmit local tax bills by electronic means chosen by the taxpayer, including facsimile transmission or electronic mail, in lieu of sending the bill by first-class mail. The treasurer must maintain a copy of the bill with the date of transmission until the bill is satisfied or removed from the treasurer's books by operation of law. Bills transmitted electronically have the same force and effect as mailing by first-class mail.

### Proposal

This bill would authorize local treasurers, with the taxpayer's consent, to transmit local tax bills by allowing the taxpayer to view his bill online from a database on the treasurer's website. Under the terms of the bill, the taxpayer may provide consent online on the website, subject to reasonable verification of the taxpayer's identity.

The effective date of this bill is not specified.

cc : Secretary of Finance

Date: 2/19/2013 KP  
DLAS File Name: HB1982FER161