

# SENATE BILL REPORT

## SB 6126

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As Reported By Senate Committee On:  
Government Operations, January 23, 1996

**Title:** An act relating to county treasurer receipting practices.

**Brief Description:** Revising county treasurer receipting practices.

**Sponsors:** Senators McCaslin, Haugen and Winsley.

**Brief History:**

**Committee Activity:** Government Operations: 1/17/96, 1/23/96 [DPS].

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Majority Report:** That Substitute Senate Bill No. 6126 be substituted therefor, and the substitute bill do pass.

Signed by Senators Haugen, Chair; Sheldon, Vice Chair; Goings, McCaslin and Winsley.

**Staff:** Diane Smith (786-7410)

**Background:** If property taxes equal or exceed \$30, they may be paid in semiannual installments instead of in one lump sum. Payment of taxes on mobile homes is not given this option.

A person also has the option of paying taxes on a part of real property assessed as one parcel. A segregation process is carried out by the assessor upon the taxpayer's application so long as all delinquent taxes on the entire tract are paid.

The public's growing reliance on credit and debit cards and electronic means of transferring money is not yet reflected in the statutes authorizing acceptance of payments by the county treasurer.

**Summary of Substitute Bill:** The option of paying property taxes in semiannual installments is available only if the amount of tax is \$50 or more.

The amount of taxes due by the second installment, if the payment of the first installment is late, is clarified. Taxes on mobile homes are included.

A segregation of property for tax purposes can only occur if all current year and delinquent taxes on the entire tract are paid in full. The segregation may be requested for an undivided fractional interest in property.

County treasurers are authorized to accept charge cards, credit cards, debit cards, federal wire, automatic clearing house or other electronic communication for any kind of payment

to the county. The payer incurs the cost of processing the transaction if so determined by the county treasurer.

**Substitute Bill Compared to Original Bill:** The substitute bill includes charge cards among the means by which county fees may be paid. It leaves to the discretion of the county treasurer whether to charge the payer for the cost of processing these transactions.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** The bill takes effect on taxes levied for collection in 1997 and thereafter.

**Testimony For:** This bill clarifies when interest and penalties become due and upon what basis they are calculated. It brings uniformity to the way the segregation of property for tax purposes is handled throughout the state. It responds to pressure from citizens to facilitate their use of credit, charge and debit cards to pay county fees.

**Testimony Against:** None.

**Testified:** Michael J. Murphy, Thurston County Treasurer (pro); Rose Bowman, Lewis County Treasurer (pro); George Walker, Pierce County (pro); Phillip H. Ginsberg, American Express (pro).