

2SHB 1105 - H AMD 197

By Representative Volz

ADOPTED 03/12/2019

1 On page 3, line 6, after "(5)" strike "Except as provided in (c)
2 of this subsection, delinquent" and insert "~~((Except as provided in
3 (c) of this subsection, delinquent))~~ Delinquent"
4

5 On page 3, at the beginning of line 12, strike all material
6 through "agreement" on line 27 and insert "~~((delinquent taxes under
7 this section are subject to penalties as follows:~~

8 ~~(a) A penalty of three percent of the amount of tax delinquent is
9 assessed on the tax delinquent on June 1st of the year in which the
10 tax is due.~~

11 ~~(b) An additional penalty of eight percent is assessed on the
12 delinquent tax amount on December 1st of the year in which the tax is
13 due.~~

14 ~~(c) If a taxpayer is successfully participating in a payment
15 agreement under subsection (12) (b) of this section or a partial
16 payment program pursuant to subsection (13) of this section, the
17 county treasurer may not assess additional penalties on delinquent
18 taxes that are included within the payment agreement. Interest and
19 penalties that have been assessed prior to the payment agreement
20 remain due and payable as provided in the payment agreement)) the
21 following remain due and payable as provided in any payment agreement:~~

22 (a) interest that has been assessed prior to the payment
23 agreement; and

24 (b) penalties, assessed prior to the effective date of this act,
25 that have been assessed prior to the payment agreement"
26

27 Correct any internal references accordingly.

EFFECT: Eliminates the following penalties that accrue on unpaid property tax: (1) the 3 percent penalty assessed on delinquent tax payments owed on June 1st of the year in which the tax is due; and (2) the 5 percent penalty assessed on delinquent tax payments owed December 1st of the year in which the tax is due.

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