

SENATE BILL REPORT

SB 5928

AS REPORTED BY COMMITTEE ON WAYS & MEANS, MARCH 8, 1991

**Brief Description:** Prohibiting interest and penalties on delinquent 1991 taxes on personal residences owned by military personnel.

**SPONSORS:** Senators Sellar, Anderson, Amondson, McDonald, Craswell, Oke, Bailey, Nelson, Hayner, L. Smith, Saling, Patterson, McCaslin and Johnson.

**SENATE COMMITTEE ON WAYS & MEANS**

**Majority Report:** That Substitute Senate Bill No. 5928 be substituted therefor, and the substitute bill do pass.

Signed by Senators McDonald, Chairman; Craswell, Vice Chairman; Bailey, Bluechel, Cantu, Gaspard, Hayner, Johnson, L. Kreidler, Metcalf, Newhouse, Saling, Talmadge, West, Williams, and Wojahn.

**Staff:** Terry Wilson (786-7715)

**Hearing Dates:** March 7, 1991; March 8, 1991

**BACKGROUND:**

Property taxes are due on April 30 but may be paid in two installments. If one-half of the taxes are paid on April 30, the remaining one-half is due on October 31.

Delinquent taxes are subject to interest at 12 percent per year compounded monthly. In addition, a penalty of 3 percent is assessed on the amount of tax delinquent on May 31 and a penalty of 8 percent is assessed on the amount of tax delinquent on November 30.

**SUMMARY:**

No interest or penalties may be assessed for the period April 30, 1991, through December 31, 1991, on delinquent 1991 taxes which are imposed on personal residences owned by military personnel who participated in the situation known as "Operation Desert Shield," "Operation Desert Storm," or any following operation from August 2, 1990, to a date specified by an agency of the federal government as the end of such operations.

**EFFECT OF PROPOSED SUBSTITUTE:**

Language is clarified.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** requested March 4, 1991

**Effective Date:** The bill contains an emergency clause and takes effect immediately.

**TESTIMONY FOR:** None

**TESTIMONY AGAINST:** None

**TESTIFIED:** No one