

**HB 3283-S - DIGEST**

(DIGEST AS ENACTED)

Provides that no interest or penalties may be assessed during any period of armed conflict on delinquent taxes imposed on a business if imposed during any period of armed conflict, or where the majority owner of the business is an individual who is on active duty in the military, and the individual is participating in a conflict and assigned to a duty station outside the territorial boundaries of the United States.