

# S.B. 61

## DELINQUENT PROPERTY TAX COLLECTION AMENDMENTS

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

JANUARY 28, 2022 10:49 AM

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Senator **Wayne A. Harper** proposes the following amendments:

1. *Page 1, Lines 12 through 14:*

12           ▶     provides ~~{that}~~ when the state, a governmental entity, or a local agency acting on behalf  
                  of a  
13   political subdivision may ~~{not}~~ collect a delinquent property tax from the debtor's  
14   overpayment or refund of income tax.

2. *Page 2, Lines 36 through 38:*

36           (c) The state, a governmental entity within the state, or a local agency acting on behalf  
37 of a political subdivision within the state may ~~{not proceed under this part when the account~~  
38 ~~receivable is for a property tax imposed under Title 59, Chapter 2, Property Tax Act}~~ proceed  
under this part on an account receivable that is for a property tax imposed under Title 59, Chapter 2,  
Property Tax Act, only if the account receivable is three or more years delinquent .