

HB 1713 -- Tax Collection

Sponsor: Cooper (120)

Current law requires the Department of Revenue to notify each local taxing entity of a delinquency before turning the case over to the Attorney General for collection. Since the department automatically collects the delinquent local tax, this bill revises the law to relieve the department from the requirement to notify a local taxing entity and makes statutory that the department includes local tax in its suit against a taxpayer.

The bill also allows for the revocation of a retail sales tax license for failure to pay employer withholding tax.