

HB 1958 -- County Jails Fund

Sponsor: Silvey

Currently, a tax maintenance fund exists for use by the county collector in noncharter counties and in Jackson County which is funded by a percentage of the fee charged in those counties for the collection of delinquent and back taxes. This bill repeals the tax maintenance fund and replaces it with a county jails fund to be administered by the county sheriff for the sole purpose of maintaining each county's jail using moneys from the same fee. The amount of money remaining in the county jails fund annually as of December 31 has specified limits, and any funds in excess of the limit must be transferred to the county general revenue fund by January 15.

The bill also prohibits penalties and interest from being charged on a real property tax bill when there is clear and convincing evidence that the county made an error or omission in determining the taxes. If a taxpayer discovers and believes that an error or omission has occurred after the taxes are due but before they are paid, the taxpayer must pay any penalties and interest and submit a written request for a refund. If the county commission approves the refund, the county collector must refund the amount of the penalties, interest, and taxes or credit the amount against the taxpayer's tax liability for the following year.