

HCS HB 128 -- PROPERTY TAX BILLS (Sommer)

COMMITTEE OF ORIGIN: Committee on Local Government

Currently, collectors in all counties, except for first classification counties with a charter form of government and counties under township organization are required to mail a statement of all real and tangible personal property tax due to each resident taxpayer at least 30 days before the taxes are delinquent. This substitute allows the collectors to electronically transmit the required statement to the electronic address provided and authorized by the taxpayer to the collector instead of mailing it. Any electronic address provided by a taxpayer solely for the purposes of receiving an electronic copy of the property tax statement must be a closed record under the Open Meetings and Records Law, commonly known as the Sunshine Law. If the county collector certifies that the tax statement was mailed or emailed less than 30 days before the delinquent date and the taxpayer pays within 15 days after the delinquent date or 15 days after the certified mailing date, whichever is later, no penalty or interest can be imposed.