



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 1647

PRINTERS NO. 3879

PRIME SPONSOR: Emrick

### COST / (SAVINGS)

FUND	FY 2019/20	FY 2020/21
General Fund	\$0	\$0

**SUMMARY:** House Bill 1647, Printer's Number 3879, amends the Local Tax Collection Law further providing for effect of failure to receive tax notice.

**ANALYSIS:** This legislation provides that a taxing district shall, by ordinance or resolution, require the tax collector to waive a penalty charged for late payment of real estate taxes if the taxpayer requests a waiver of penalty within a year from the date of the transfer of ownership and attests that a notice was not received. When applying for a waiver, the taxpayer must provide a copy of the deed showing the date of real property transfer and pay the remaining real estate tax due.

The Department of Community and Economic Development shall develop and make available to each taxing district a form by which taxpayer may request a waiver of penalty.

The act shall take effect in 60 days.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds.

**PREPARED BY:** Ritchie LaFaver  
House Appropriations Committee (R)

**DATE:** June 8, 2020

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*