



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 430

PRINTERS NO. 1322

PRIME SPONSOR: Emrick

COST / (SAVINGS)

FUND	FY 2020/21	FY 2021/22
General Fund	\$0	\$0

SUMMARY: House Bill 430, Printer's Number 1322, 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 adoption of an ordinance or resolution within 90 days of the effective date, require the tax collector to waive additional charges for late payment of real estate taxes if the taxpayer requests a waiver 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 face value amount of real estate tax due.

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

The act shall take effect in 90 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: April 21, 2021

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