

AMENDMENTS TO HOUSE BILL NO. 430

Sponsor: SENATOR DUSH

Printer's No. 1322

1 Amend Bill, page 2, line 18, by inserting after "TAXPAYER"
2 does all of the following

3 Amend Bill, page 2, lines 19 and 20, by striking out
4 "REQUESTS A WAIVER OF ADDITIONAL CHARGES WITHIN TWELVE MONTHS
5 FROM THE DATE OF TRANSFER OF OWNERSHIP TO THE TAXPAYER" and
6 inserting

7 provides a waiver request of additional charges to the tax
8 collector in possession of the claim within twelve months of a
9 qualifying event

10 Amend Bill, page 2, lines 22 and 23, by striking out all of
11 said lines and inserting

12 (iii) provides the tax collector in possession of the claim
13 with one of the following:

14 (A) a copy of the deed showing the date of real property
15 transfer; or

16 (B) a copy of the title following the acquisition of a
17 mobile or manufactured home subject to taxation as real estate
18 showing the date of issuance or a copy of an executed lease
19 agreement between the owner of a mobile or manufactured home and
20 the owner of a parcel of land on which the mobile or
21 manufactured home will be situated showing the date the lease
22 commences; and

23 Amend Bill, page 2, line 24, by striking out "NOTIFIES THE
24 TAX COLLECTOR OF THE WAIVER CLAIM AND"

25 Amend Bill, page 2, line 26, by striking out "APPLICATION"
26 and inserting

27 waiver request

28 Amend Bill, page 2, line 29, by striking out "PENALTY" and

1 inserting

2 additional charges

3 Amend Bill, page 2, line 30, by inserting after "SECTION"
4 , which shall include a space for attestation by the taxpayer

5 Amend Bill, page 3, line 3, by striking out "A" and inserting
6 any claim existing or

7 Amend Bill, page 3, by inserting between lines 4 and 5

8 (4) A tax collector that accepts a waiver and payment in
9 good faith in accordance with this subsection shall not be
10 personally liable for any amount due or arising from the real
11 estate tax that is the subject in the waiver.

12 Amend Bill, page 3, line 5, by striking out "(4)" and
13 inserting

14 (5)

15 Amend Bill, page 3, by inserting between lines 11 and 12

16 The term "qualifying event" shall mean:

17 (i) For purposes of real property, the date of transfer of
18 ownership.

19 (ii) For purposes of manufactured or mobile homes, the date
20 of transfer of ownership or the date a lease agreement commences
21 for the original location or relocation of a mobile or
22 manufactured home on a parcel of land not owned by the owner of
23 the mobile or manufactured home. The term does not include the
24 renewal of a lease for the same location.

25 Amend Bill, page 3, line 14, by inserting after "26.1,"
26 the tax claim bureau or

27 Amend Bill, page 3, line 15, by striking out "SECTION 201.1
28 OF"

29 Amend Bill, page 3, lines 19 and 20, by striking out all of
30 said lines and inserting

31 secure collection of, or take any action at law or in equity
32 against, the person or property of the taxpayer for the real
33 estate tax or amounts, liens or claims derived from the real
34 estate tax.