

HOUSE RESEARCH

Bill Summary

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Overview

Makes minor policy changes recommended by the Department of Revenue.

Article 1: Property Taxes

Section

- 1 School District Adjusted Net Tax Capacity Reporting Deadline.** Changes the deadline for the Department of Revenue to file its annual adjusted net tax capacity report from June 15 to June 30. Effective January 1, 2014.
- 2 Local Board of Appeal and Equalization (LBAE) Meeting Places.** Allows LBAEs to meet at a central location within the county or at the office of the town or city clerk. Current law requires the meetings be held at the office of the clerk. Effective the day following final enactment.
- 3 Certification and Training Dates for Local Boards of Appeals and Equalization (LBAEs).** Changes the date by which the LBAEs must provide proof that they have complied with training requirements from December 1 to February 15. Also changes the deadline from December 1 to February 15 for local boards whose powers are transferred to the county to file the required resolutions and proofs of compliance with training requirements to the county assessor in order to have their powers restored. Effective beginning with LBAE meetings held after December 31, 2014.

Section

Article 2: Miscellaneous

- 1** **Limitations Period for Assessment.** Extends the time period in which the commissioner may make a personal liability assessment to within one year of a final administrative or judicial determination of the underlying business tax. Current law limits the commissioner to make a personal liability assessment within the prescribed period of limitations for assessing the underlying business tax, or within one year after the date of an order assessing the underlying tax, whichever period expires later, with the result that the personal liability assessment must be made before the final determination of the amount of the underlying business tax. Effective the day following final enactment.

- 2** **Withholding Tax Return Due Dates.** Changes the due date of the fourth quarter withholding tax return from February 28 to January 31, or to February 10 if all withholding deposits for the quarter have been timely made. This change makes the state fourth quarter withholding tax due date the same as the federal due date. Effective for returns due after January 1, 2016.

Also relieves some seasonal employers from having to file withholding tax returns for periods of anticipated inactivity, unless they pay wages during that period. Effective for wages paid after December 31, 2015.