

SB 80 -1, -2 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

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Meeting Dates: 1/29, 2/12

WHAT THE MEASURE DOES:

Allows property tax statements and related correspondence to be delivered via methods other than traditional mail, such as e-mail. Also allows for delivery of delinquent notices and warrants for property tax payments to be delivered electronically.

ISSUES DISCUSSED:

- Moving tax filing requests and forms to electronic methods
- Potential for individuals harvesting timber to miss paying severance tax on timber if notified via e-mail
- Concerns of electronic correspondence regarding taxation being filtered into spam folders

EFFECT OF AMENDMENT:

-1 Allows owners of small tract forestland (STF) to request DOR to make available severance tax form by means other than traditional mail. Defaults to traditional mail delivery in lieu of special request by owner.

-2 Requires DOR to notify owners of timber harvested from small tract forestland (STF) that a severance tax return is needed. Makes this return form available to owner by mail unless an alternative method of notification is requested by the owner.

BACKGROUND:

Historically, tax document delivery and correspondence were done through traditionally mailing systems. Some administrative components of this process have moved online to e-mail and other web applications. This bill changes statute to allow for the delivery of tax documents via systems other than traditional mail, such as electronic correspondence, for certain tax types.