STATEMENT OF PURPOSE

RS31095 / H0449

This legislation provides a penalty for a taxpayer claiming more than one homestead exemption for property tax. The first violation is a financial penalty with subsequent violations being subject to a misdemeanor. Further, this legislation allows for sharing of information to the Secretary of State to assist in determining that this taxpayer is only voting or running for office in their primary residence. It also clarifies what information needs to be collected to make such determinations.

FISCAL NOTE

This legislation may lead to a slight improvement in collecting property taxes already owed along with a slight increase in revenue for local jurisdictions from the accompanying penalties.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).