

STATEMENT OF PURPOSE

RS32981C1 / H0594

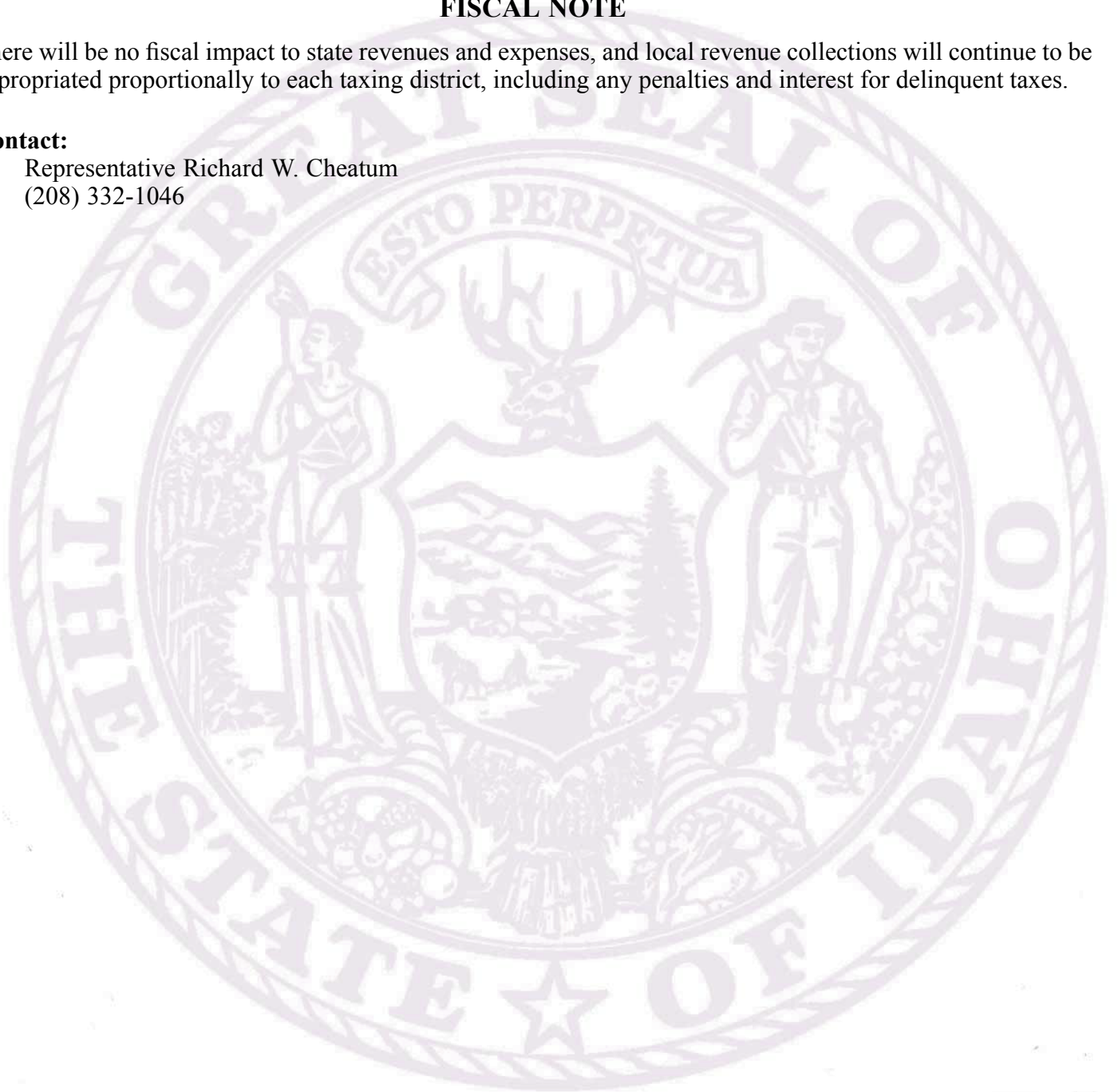
This legislation codifies the 2025 Supreme Court decision that proportional appropriation for fees and interest collections on delinquent property tax collections must go to each taxing district.

FISCAL NOTE

There will be no fiscal impact to state revenues and expenses, and local revenue collections will continue to be appropriated proportionally to each taxing district, including any penalties and interest for delinquent taxes.

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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).