

Bill No.: SF0019 **Effective:** 7/1/2022 12:00:00 AM
LSO No.: 22LSO-0179
Enrolled Act No.: SEA No. 0026
Chapter No.: 59
Prime Sponsor: Joint Revenue Interim Committee
Catch Title: County optional property tax refund program.
Subject: Creating a property tax refund program that counties can choose whether to implement and tailor for their county.

Summary/Major Elements:

- This act creates an optional property tax refund program at the county level. The act specifies requirements for a person to be eligible for a refund and allows flexibility for counties to tailor the program to their county.
- The act requires any refund granted under a county-optional property tax refund program to be funded only from the revenues of the county opting to implement a program.
- The act requires a county implementing a county-optional property tax refund program to promulgate rules as necessary to implement the program.

Comments:

- Creates a major program: the county optional property tax refund program.
- Popular name: the county optional property tax refund bill.

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