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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

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DIGEST

Crowe

SCR No. 121

Requests the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means to meet jointly and study the issues related to authorizing homeowners, age 65 years and older with financial hardship, to postpone payment of ad valorem taxes on their homestead until death and to submit its findings and recommendations to the legislature on or before February 1, 2014.