

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

**TAX/PROPERTY. (Constitutional Amendment) Authorizes agents of the tax collector to sell property for delinquent taxes and requires the fee of the authorized agent to be included within the costs recoverable in the tax sale**

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DIGEST

Present constitution prohibits the forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent as required by present law shall advertise for sale the property on which the taxes are due. Further requires the collector to sell the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs.

Present constitution requires, relative to delinquent taxes on movables, the tax collector to seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property assessed with delinquent taxes.

Proposed constitutional amendment allows an authorized agent of the collector to sell the property of the delinquent taxpayer. Authorizes the authorized agent's fee to be included in the costs the collector may recover on the sale of the property, but prohibits the fee from exceeding the maximum amount set in accordance with present law charged on the date of delinquency. Specifies that the use of such an authorized agent does not relieve the tax collector of its duties and responsibilities under law to the delinquent taxpayer.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VII, §25(A)(1) and (E))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

- 1. Added limitation that the fixed or contingent fee amount charged by the authorized agent of the collector shall not exceed the maximum amount set by applicable state law.
- 2. Clarified the ballot language that the authorized agent of the collector is authorized to assist in the tax sale process including the sale of the property.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

- 1. Specifies that the use of an authorized agent by a tax collector does not relieve the tax collector of its duties and responsibilities under law to the delinquent taxpayer.
- 2. Deletes the adjectives "fixed and contingent" from the description of the type of fee that may be charged for using an authorized agent of the tax collector.