

**SB 80 A STAFF MEASURE SUMMARY**

**Carrier:** Rep. Marsh

**House Committee On Revenue**

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**Action Date:** 05/29/19

**Action:** Do Pass the A-Eng bill.

**Vote:** 6-0-1-0

**Yeas:** 6 - Findley, Hernandez, Marsh, Nathanson, Reschke, Smith G

**Exc:** 1 - Smith Warner

**Fiscal:** Has minimal fiscal impact

**Revenue:** No revenue impact

**Prepared By:** Kaitlyn Harger, Economist

**Meeting Dates:** 3/12, 5/29

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**WHAT THE MEASURE DOES:**

Allows property tax statements and related correspondence to be delivered via methods other than traditional mail, such as e-mail. Requires Department of Revenue (DOR) to notify owners of timber harvested from small tract forestland (STF) that a severance tax return is needed. Makes severance tax return form available to owner by mail unless an alternative method of notification is requested by the owner. Takes effect on the 91st day following sine die.

**ISSUES DISCUSSED:**

- Bill would not require electronic correspondence but would allow for the option to correspond electronically
- Inconsistencies within statute referencing outdated delivery systems

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Historically, tax document delivery and correspondence were done through traditionally mailing systems. Some administrative components of this process have moved online to e-mail and other web applications. This bill changes statute to allow for the delivery of tax documents via systems other than traditional mail, such as electronic correspondence, for certain tax types.