

**SB 80 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Jaime McGovern, Economist

**Meeting Dates:** 1/29

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**WHAT THE MEASURE DOES:**

Sections 1- 4 expands property tax statement delivery to include unspecified methods other than mailing and conforming language.

Section 5-6 expands tax statement and delinquency notice to include regular mail or other form of delivery.

Section 7 - allows that Department of Revenue make available severance tax return to owners of small tract forestland (STF) through means other than mail.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Historically, communication and delivery of tax statements and corresponding documents were done through mail, or registered mail. Some components of this process have moved online, including e-mail and web applications. Measure expands delivery and communication of related tax documents, and references in statute.