

**SB 523 -1 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Meeting Dates:** 2/21, 3/19

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**WHAT THE MEASURE DOES:**

Allows Department of Revenue (DOR) to post information about debtors on DOR's website, including information on debtor's name, city and state, lien identification numbers, type of debt, and amount of debt due. Requires removal of name from DOR's website within 14 days of any debt resolution. Effective on the 91st day after sine die.

**ISSUES DISCUSSED:**

- Methods used by other states related to public posting of tax delinquency
- Privacy concerns related to erroneous posting of debtors

**EFFECT OF AMENDMENT:**

-1 Changes the threshold for public delinquency posting from a blank placeholder amount to \$50,000.

**BACKGROUND:**

Some states attempt to increase delinquent tax collections by publicly posting information about delinquent taxpayers. As of 2015, roughly 23 states posted online lists of tax delinquents publicly.