

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2740</b>
<b>Version:</b>	<b>FULLPCS1</b>
<b>Request Number:</b>	<b>11714</b>
<b>Author:</b>	<b>Rep. Wallace</b>
<b>Date:</b>	<b>5/6/2020</b>
<b>Impact:</b>	<b>Local Revenue:</b>

**Certain Sales Postponed  
Revenue Impact Unknown**

**Research Analysis**

The proposed committee substitute for HB2740 authorizes a postponement period of up to 1 year for delinquent tax sales, notices and publications issued by a county when a Catastrophic Health Emergency has been declared. The postponement request must be approved by a board of county commissioners upon the written request of the county treasurer.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure provides that when a Catastrophic Health Emergency is declared boards of county commissioners will postpone delinquent tax sales and related notices and publication for a period not to exceed one year. County treasurers are to publish details of postponements each week for four weeks.

Counties will likely incur publishing costs for notice of postponement, an amount that will likely vary among counties. Also, postponement may delay delinquent tax sales, postponing the ability to recuperate delinquent taxes. Amount subject to postponement are unknown.

Prepared By: Mark Tygret

**Other Considerations**

None.