

**BILL SUMMARY**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2004</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>7594</b>
<b>Author:</b>	<b>Boatman</b>
<b>Date:</b>	<b>3/03/2023</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

The committee substitute for HB2004 allows a county treasurer to forgo the issuance of a tax warrant for delinquent personal property taxes when the amount owed is less than \$25.

Prepared By: Quyen Do

**Fiscal Analysis**

HB2004, in its current form, proposes changes to the procedures related to delinquent ad valorem tax and the issuance of tax warrants. As these changes are applied at the county level, this measure is not expected to impact state revenues or state appropriations.

Prepared By: Zachary Penrod, House Fiscal Staff

**Other Considerations**

None.