

1 subject to a discount of two and one-half percent. If taxes are
2 not paid on or before the date on which they become delinquent,
3 including both first and second installments, interest at the rate
4 of nine percent per annum shall be added from the date they become
5 delinquent until paid. However, this subsection does not prohibit
6 the sheriff from establishing additional methods of payment in
7 accordance with section eight-a of this article.

8 (b) With regard to real and personal property taxes, when any
9 return, claim, statement or other document is required to be filed,
10 or any payment is required to be made within a prescribed period or
11 before a prescribed date, and the applicable law requires delivery
12 to the office of the sheriff of a county of this state, the methods
13 prescribed in section five-f, article ten, chapter eleven of this
14 code for timely filing and payment to the Tax Commissioner or
15 Department of ~~Tax and~~ Revenue shall be the same methods utilized
16 for timely filing and payment with such sheriff. Nothing contained
17 in this subsection ~~(b) shall prohibit~~ prohibits the sheriff from
18 establishing additional methods of payment in accordance with the
19 provisions of section eight-a of this article.

NOTE: The purpose of this bill is to clarify an exception that allow sheriffs, with the consent of the county commission, to establish additional methods of payment of property taxes.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would

be added.