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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 9, 2021

Subject: House Bill No. 2142

Summary

House Bill No. 2142 provides that the owner of a building with a business on the premises would be entitled to submit an application to the county for reimbursement of the property taxes for the period of time that the business was shut down or limited as ordered by the county government. The reimbursement would be paid out of the county general fund. The provisions of the bill would apply for tax year 2020 and thereafter.