

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6569

BILL NUMBER: SB 123

NOTE PREPARED: Apr 8, 2011

BILL AMENDED:

SUBJECT: Use of Private Services for Tax Bill Delivery.

FIRST AUTHOR: Sen. Kruse

FIRST SPONSOR: Rep. Neese

BILL STATUS: CR Adopted - 2nd House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill authorizes the county treasurer to send via a nationally recognized express parcel carrier any document that the county treasurer may send via the United States mail under the property tax billing statute or the property tax provisional billing statute.

Effective Date: Upon passage.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: Under current law, county treasurers may transmit property tax bills, provisional tax bills, and reconciling statements to taxpayers via mail (generally assumed to be regular U.S. mail) or electronic means. This bill authorizes county treasurers to send these documents via a nationally recognized express parcel carrier.

The fiscal impact of this bill would depend on local action. Treasurers would have an additional tool, which they may employ at their discretion, to assist them in managing the property tax billing process. Rates for next-day delivery for each of the three express mail carriers surveyed vary depending upon weight of the package and the time of delivery. The flat rate for a letter varies between approximately \$16 and \$21 with delivery guaranteed by about noon the next day.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: County treasurers.

Information Sources: United Parcel Service Website: http://www.ups.com/media/en/daily_rates.pdf;
United States Postal Website: <http://www.usps.com/shipping/>;
FedEx website: http://www.fedex.com/us/services/pdf/Service_Guide_2010.pdf

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