

# Senate Study Bill 354

## Conference Committee Text

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1 1 Section 1. Section [445.60](#), Code 1995, is amended to read  
1 2 as follows:

1 3 445.60 REFUNDING ERRONEOUS TAX.

1 4 The board of supervisors shall direct the county treasurer  
1 5 to refund to the taxpayer any tax or portion of a tax found to  
1 6 have been erroneously or illegally paid, with all interest,  
1 7 fees, and costs actually paid.

~~1 8 A refund shall not be ordered~~

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~~1 9 or made unless a claim for refund is presented to the board~~

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~~1 10 within one year of the date the tax was due, or if appealed to~~

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~~1 11 the board of review, the state board of tax review, or~~

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~~1 12 district court, within one year of the final decision.~~

1 12 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
1 13 being deemed of immediate importance, takes effect upon  
1 14 enactment, and applies retroactively to taxes due and payable  
1 15 in any fiscal year beginning on or after July 1, 1986.

1 16 EXPLANATION

1 17 This bill provides that a property taxpayer may apply to  
1 18 the county for a refund of property taxes erroneously paid,  
1 19 regardless of when the taxes were due and payable. Current  
1 20 law provides that a taxpayer must apply for refund within one  
1 21 year of the date the taxes were due.

1 22 The bill is effective upon enactment and applies to  
1 23 property taxes due and payable in any fiscal year beginning on  
1 24 or after July 1, 1986.

1 25 LSB 2626SC 76

1 26 sc/cf/24