

# SENATE BILL REPORT

## SB 5018

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As of January 26, 1995

**Title:** An act relating to personal property taxes.

**Brief Description:** Limiting assessments on personal property if tax paid in another state.

**Sponsors:** Senators Snyder, McCaslin and Schow.

**Brief History:**

**Committee Activity:** Ways & Means: 2/1/95.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Terry Wilson (786-7715)

**Background:** Personal property is not subject to property tax if a tax has been paid on it in another state. If a person has been assessed and can show to the assessor that he is held for the tax of the current year on the property in another state or county, the person is not to be assessed again for the same year.

**Summary of Bill:** If a property tax is paid on personal property in another state, the property is not subject to tax in this state for the same year. If a property tax is paid on personal property in one county of this state, the property is not be subject to tax in another county for the same year. This differs from current law only in that it changes the emphasis from the person in possession of the property to the property. As such, it merely clarifies existing law and should have no fiscal effect.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** Ninety days after adjournment of session in which the bill passed.