Act No. 102   Page 1 of 1
2020

This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Counsel without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 102 (S.344). Municipal government; municipal tax rate; temporary provisions; COVID-19

An act relating to temporary municipal tax rate provisions in response to COVID-19

This act provides for municipal government operations in response to COVID-19. This act provides temporary authority during a declared state of emergency due to COVID-19 for the legislative body of a municipal corporation to:

- extend or establish a new time and method of payment for property taxes collected by the municipality from taxpayers;
- establish a grace period for, decrease, or waive any penalty, interest, or fee imposed on taxpayers for the late payment of property taxes collected by the municipality; and
- reduce the municipal property tax rate.

Effective Date: May 14, 2020