JANUARY 30, 2023

SENATE FINANCE AND TAXATION COMMITTEE

SB 2359

**INTRODUCED BY** 

SEN DAVID CLEMENS

DIST 16

I AM SEN DAVID CLEMENS FROM DISTRICT 16 AND HERE TO INTRODUCE SB 2359. THIS BILL ADDRESSES POLITICAL SUBDIVISION TAX LEVIES FOR PAYMENT OF SPECIAL ASSESSMENTS, LAND ACQUISITION OR DEBT SERVICE EXEMPTION FROM LEVY LIMITATIONS.

SB 2359, IN SECTION 1, ADDS LAND ACQUISITION TO THOSE EXEMPT FROM TAX LEVY LIMITATIONS.

SB 2359, IN SECTION 2, REQUESTS A STUDY OF SPECIAL ASSESSMENTS LEVIED AGAINST POLITICAL SUBDIVISIONS. THIS WOULD BE A STUDY OF THE IMPACT OF POLITICAL SUBDIVISIONS LEVYING SPECIAL ASSESSMENTS AGAINST OTHER POLITICAL SUBDIVISIONS AND THE OVERALL IMPACT OF TAXPAYERS.

RESPECTFULLY SUBMITTED;

SEN DAVID CLEMENS