

## Impose a \$100 fee for each tax warrant issued by the Department of Revenue

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**Description** This proposal would impose a \$100 fee for each tax warrant issued by the Department of Revenue.

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**Current Law**

- There is no stand-alone fee that applies to tax warrants.
- When the Department files a tax warrant for delinquent taxes with the superior court, court filing fees of \$40 are assessed.

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**Revenue Impact**  
(\$ millions)

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$0	\$0.6	\$0.6

*Notes:*

- *Estimates assume a July 1, 2012 effective date, representing 11 months of collections for FY 2013.*
  - *Estimates reflect the September 2011 revenue forecast by the Forecast Council.*
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**Expenditure Impact**

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
TBD	TBD	TBD

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