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