## **Bill Summary** 1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

Bill No.: SB 1087
Version: INT
Request No. 976
Author: Sen. Hines
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## **Bill Analysis**

SB 1087 creates an ad valorem tax credit equal to the reduction in fair cash value of the real property and expenses incurred by the owner that were reasonably necessary to mitigate certain effects. A person shall be eligible for the credit if he or she lives in political subdivision that declines to enforce existing laws, ordinances, or other regulations against illegal camping, obstruction of public thoroughfares, loitering, panhandling, public urination or defecation, or public consumption of alcoholic beverages or illegal substances. The measure directs the county treasurer to withhold the aggregate amount of credit awarded from the cited political subdivision. The measure requires the political subdivision to bear the burden of demonstrating that the actions taken are lawful or that the amount of the credit claimed is unreasonable if it challenges the credit awarded. The credit may be carried forward for a period of 10 years.

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