

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6053
BILL NUMBER: HB 1017

NOTE PREPARED: Sep 30, 2024
BILL AMENDED:

SUBJECT: Tax Sale Procedures.

FIRST AUTHOR: Rep. Pierce K
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill provides immunity from civil liability and civil and criminal trespass to a person who is a tax sale certificate holder or an applicant for a tax deed who enters an abandoned or vacant property during the statutory redemption period to perform routine maintenance in order to remedy an existing or anticipated ordinance violation imposed by a political subdivision.

Effective Date: January 1, 2026.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: The bill would permit the purchaser of a property via tax sale to be granted access to the property during the tax sale redemption period in order to remedy any ordinance violations imposed by the local unit of government. The bill's provisions may result in a decrease in revenue from ordinance violations fines/penalties for county, city, and/or town local units of government to the extent that the purchaser's remediation of said issues would alleviate the need for the local unit for assessing further fine/penalties. The potential decrease will be contingent on factors such as the number of real property parcels subject to tax sale that have ordinance violations subject to fines/penalties and the number of the purchasers of these properties who would try to remedy the violations during the tax sale redemption period.

State Agencies Affected:

Local Agencies Affected: Counties, cities, and towns.

Information Sources:

Fiscal Analyst: James Johnson, 317-232-9869.