

DEPARTMENT OF TAXATION

2026 Fiscal Impact Statement

1. **Patron** Alfonso H. Lopez

3. **Committee** House Finance

4. **Title** Local taxation; extension for federal government shutdown

2. **Bill Number** HB 915

House of Origin:

X **Introduced**

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 Enrolled

5. **Summary/Purpose:**

This bill would allow a local governing body to provide, by ordinance, an extension for the payment of personal property taxes owed by federal employees who are furloughed due to a federal government shutdown. The bill would provide that any such extension would only be granted upon the application of the federal employee and would end no later than 90 days following the reopening of the federal government.

Localities have broad authority to set due dates and provide extensions for “good cause” but localities currently have no specific authority to provide an extension specifically for federal employees furloughed during a government shutdown.

If enacted during the regular session of the 2026 General Assembly, this bill will become effective July 1, 2026.

6. **Budget amendment necessary:** No

7. **Fiscal Impact Estimates are:** Not available. (See Line 8.)

8. **Fiscal implications:**

Administrative Costs

This bill would result in an unknown impact on local administrative costs in localities that choose to exercise the authority granted by the bill.

This bill would have no impact on state administrative costs.

Revenue Impact

This bill would have an unknown revenue impact to localities that choose to exercise the authority granted by the bill.

This bill would have no impact on state revenues.

9. Specific agency or political subdivisions affected:

All localities

10. Technical amendment necessary: No

11. Other comments:

Under current law, local governing bodies are required to allow an automatic extension on real property taxes for a primary residence and personal property taxes for a qualifying vehicle owed by members of the armed services deployed outside of the United States. Such extension ends and the taxes are due 90 days following the completion of the taxpayer's deployment.

While localities generally have broad authority to set due dates and provide extensions of up to 90 days for "good cause," there is currently no specific statutory provision authorizing a targeted extension specifically for federal employees furloughed during a government shutdown.

Proposal

This bill would allow a local governing body to provide, by ordinance, an extension for the payment of personal property taxes owed by federal employees who are furloughed due to a federal government shutdown. The bill would provide that any such extension would only be granted upon the application of the federal employee and would end no later than 90 days following the reopening of the federal government.

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cc : Secretary of Finance

Date: 01/31/2026 AB
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