

**SB 149 Proponent Testimony – written only**  
**Property tax reimbursement for COVID interruption**  
**Senate Assessment & Taxation Committee**  
**Dave Trabert – CEO**  
**March 11, 2021**



Chairwoman Tyson and Members of the Committee,

We appreciate this opportunity to testify in support of SB 149, which provides a means for commercial property owners to have a portion of their property taxes rebated for business shutdown or a capacity limitation imposed by the county.

Throughout the COVID pandemic, we've seen state and county officials arbitrarily order businesses closed and impose capacity restrictions, and the effect of shutdowns and capacity restrictions can continue beyond such limitations being lifted. It is entirely appropriate to refund property taxes under these circumstances.

Section 1 seems to limit applicability to shutdowns or capacity limitations imposed by the county, but state officials have done the same. The Committee may wish to amend Section 1 so that property tax reimbursements are triggered by state and county officials.

We encourage you to recommend SB 149 favorably for passage and we thank you for your consideration.