



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೯, ಜನವರಿ, ೨೦೨೧ (ಮಾಘ, ೦೯, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, FRIDAY, 29, JANUARY, 2021 (MAGHA, 09, ShakaVarsha 1942)	ನಂ. ೧೪೮ No. 148
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KARNATAKA LEGISLATIVE ASSEMBLY

FIFTEENTH LEGISLATIVE ASSEMBLY

NINTH SESSION

**THE KARNATAKA MUNICIPALITIES AND CERTAIN OTHER LAW
(AMENDMENT) BILL, 2021
(LA Bill No. 06 of 2021)**

A Bill further to amend the Karnataka Municipalities Act, 1964 and the Karnataka Municipal Corporations Act, 1976.

Whereas it is expedient further to amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), and the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the seventy second year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021.

(2) It shall come into force at once.

2. Amendment of Karnataka Act 22 of 1964.- In the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), in section 105,-

(i) in sub-section (1), after the proviso, the following shall be inserted, namely:-

“Provided further that, for the financial year 2020-2021 if the owner or occupier who is liable to pay tax files his returns and also pay tax which is due within one month from the date of commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021 he shall also be allowed a rebate of five percent on the tax payable by him.

Provided further that, in case property tax is paid in full in the financial year 2020-21 before the commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021, the rebate so allowed shall be adjusted in payment of tax for the future years.”

(ii) after sub-section (8), the following proviso shall be inserted, namely:-

“Provided that, for the financial year 2020-2021, the property tax shall be paid by the person primarily liable, within one month after the commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021.”

3. Amendment of Karnataka Act 14 of 1977.- In the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977),-

(i) in section 112, after sub-section (3), the following shall be inserted, namely:-

“Provided that, for the financial year 2020-2021, the property tax shall be paid by the person primarily liable, within one month from the date of commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021”.

(ii) in section 112A, in sub-section (1), after the proviso, following shall be inserted, namely:-

“Provided further that, for the financial year 2020-2021 if the owner or occupier who is liable to pay tax files return and also pays tax which is due or within one month from the date of commencement of the Karnataka Municipalities and Certain Other Law (Amendment) Act, 2021, he shall be allowed a rebate of five percent on the tax payable by him.

Provided further that, in case property tax is paid in full in the financial year 2020-21 before the commencement of the Karnataka Municipalities and

Certain Other Law (Amendment) Act, 2021, the rebate so allowed shall be adjusted in payment of tax for the future years.”

STATEMENT OF OBJECTS AND REASONS

In view of the covid-19 pandemic in the financial year 2020-21, it is considered necessary to amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) and the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977) to extend the time limit for payment of the property tax and also to provide rebate of five percent in case tax is paid within one month from the date of commencement of this Amendment Act.

Hence, the Bill.

FINANCIAL MEMORANDUM

There is no extra expenditure involved in the proposed Legislative measure.

N. NAGARAJA

Minister for Municipal Administration
& Sugarcane Development

M.K. VISHALAKSHI

Secretary (I/c)
Karnataka Legislative Assembly

ANNEXURE

**THE EXTRACT FROM THE KARNATAKA MUNICIPALITIES ACT, 1964
(KARNATAKA ACT 22 OF 1964)**

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105. Assessment of property tax.- (1) Every owner or occupier who is liable to pay property tax under this Act shall submit every year to the Municipal Commissioner or the Chief Officer, as the case may be or the officer authorised by the Municipal Commissioner or the Chief Officer in this behalf (hereinafter referred to as authorised officer), a return in such form, within such period and in such manner as may be prescribed:

Provided that, if the owner or occupier who is liable to pay tax files his returns and also pays the property tax which is due within one month from the date of commencement of the financial year he shall be allowed a rebate of five percent on the tax payable by him.

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(8) The property tax shall be paid by the person primarily liable within ninety days after the commencement of every year, If default is made in making payment the person liable to pay shall pay a penalty at the rate of two percent per month of the amount of tax remaining unpaid after the expiry of the period.

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**THE EXTRACT FROM THE KARNATAKA MUNICIPAL CORPORATIONS
ACT, 1976 (KARNATAKA ACT NO. 14 OF 1977)**

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112. Property tax from whom and when payable.- X X XX XX

(3) The property tax shall be paid by the person primarily liable within 1 [ninety days] 1 after the commencement of every year.

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112A. Assessment of property tax.- (1) Every owner or occupier who is liable to pay property tax under this Act, shall every year submit to the Commissioner or the officer authorised by him in this behalf (hereinafter referred

to as authorised officer) a return in such form within such period and in such manner as specified in schedule III.

Provided that if the owner or occupier who is liable to pay tax files return and also pays tax which is due, within one month from the date of commencement of the year, he shall be allowed a rebate of five percent on the tax payable by him.

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