

## Bill Summary

# The Bruhat Bengaluru Mahanagara Palike (Amendment) Bill, 2023

- The Bruhat Bengaluru Mahanagara Palike (Amendment) Bill, 2023 was introduced in the Karnataka Legislative Assembly on February 22, 2023. The Bill amends the Bruhat Bengaluru Mahanagara Palike Act, 2020. The Act sets up the municipal corporation for Bengaluru called the Bruhat Bengaluru Mahanagara Palike (BBMP).
- **Collection of property tax:** The Act empowers BBMP to levy property tax on buildings and vacant land. Property tax may also be levied on buildings occupied without an occupancy or a completion certificate, or in violation of building byelaws. Under the Act, the property tax for occupants of
- such buildings is levied at twice the standard rate. The Bill removes the provision regarding the higher rate on such buildings.
- **Property tax exemption for educational institutions:** The Act exempts several categories of buildings from property tax. These include buildings or lands exclusively used for educational purposes by government or local authority educational institutions. The Bill widens this exemption to all educational institutions which are recognised by the state government or local authority.

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