

By the Committee on Finance and Tax; and Senators Ring and Bennett

593-03545-09

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1 A bill to be entitled  
2 An act relating to partial tax payments; defining the  
3 term "partial payment"; authorizing tax collectors to  
4 accept partial payment of taxes under certain  
5 circumstances; imposing a processing fee on a partial  
6 tax payment; requiring a tax collector to mail a  
7 notice of the remaining amount due after the payment  
8 of a partial payment; providing a deadline for payment  
9 of the remaining balance; authorizing a tax collector  
10 to treat certain underpayment as full payment;  
11 providing for the distribution of partial tax  
12 payments; amending s. 197.343, F.S.; revising a tax  
13 notice to warn taxpayers that a tax certificate will  
14 be sold if their property taxes are not paid in full;  
15 providing an effective date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

18  
19 Section 1. Partial payment of current year taxes.-

20 (1) As used in this section, the term "partial payment"  
21 means a payment that is less than the full amount of taxes due.  
22 The term does not include payments made pursuant to s. 194.171,  
23 s. 196.295, s. 197.222, s. 197.252, or s. 197.303, Florida  
24 Statutes.

25 (2) At the discretion of the tax collector, the tax  
26 collector may accept one or more partial payments of any amount  
27 per parcel for payment of current taxes and assessments on real  
28 property or tangible personal property as long as such payment  
29 is made prior to the date of delinquency. The remaining amount

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30 of tax due, when paid, must be paid in full.

31 (3) Each partial payment, less a \$10 processing fee payable  
32 to the tax collector, shall be credited to the tax account. A  
33 partial payment is not eligible for any applicable discount set  
34 forth in s. 197.162, Florida Statutes. The taxpayer has the  
35 responsibility to ensure that the remaining amount due is paid.

36 (4) Pursuant to s. 197.343, Florida Statutes, the tax  
37 collector shall prepare and mail at least one notice with the  
38 balance due. The tax collector shall mail the notice in the form  
39 as he or she considers proper and necessary or as may be  
40 required by rule of the department.

41 (5) Any remaining balance that is not paid before April 1  
42 or the date of delinquency, becomes delinquent and shall be  
43 handled in the same manner as any other unpaid taxes.

44 (6) At the tax collector's discretion, an underpayment of  
45 \$10 or less may be deemed a payment in full, rather than a  
46 partial payment.

47 (7) A partial payment shall be distributed in equal  
48 proportion to all taxing districts and levying authorities  
49 applicable to that account.

50 Section 2. Subsection (1) of section 197.343, Florida  
51 Statutes, is amended to read:

52 197.343 Tax notices; additional notice required.—

53 (1) An additional tax notice shall be mailed by April 30 to  
54 each taxpayer whose payment has not been received. The notice  
55 shall include a description of the property and the following  
56 statement: If the taxes for .....(year)..... on your property  
57 are not paid in full, a tax certificate will be sold for the  
58 delinquent ~~these~~ taxes, and your property may be sold at a

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59 future date. Contact the tax collector's office at once.

60 Section 3. This act shall take effect July 1, 2009.