

By Senator Detert

23-00816-12

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1                                   A bill to be entitled  
2           An act relating to tangible personal property taxes;  
3           amending s. 196.183, F.S.; revising the conditions for  
4           a waiver of the requirements to file a tangible  
5           personal property tax return; providing for  
6           application; providing a contingent effective date.

7  
8   Be It Enacted by the Legislature of the State of Florida:

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10           Section 1. Section 196.183, Florida Statutes, is amended to  
11           read:

12           196.183 Exemption for tangible personal property.—

13           (1) Each tangible personal property tax return is eligible  
14           for an exemption from ad valorem taxation of up to \$25,000 of  
15           assessed value. A single return must be filed for each site in  
16           the county where the owner of tangible personal property  
17           transacts business. Owners of freestanding property placed at  
18           multiple sites, other than sites where the owner transacts  
19           business, must file a single return, including all such property  
20           located in the county. Freestanding property placed at multiple  
21           sites includes vending and amusement machines, LP/propane tanks,  
22           utility and cable company property, billboards, leased  
23           equipment, and similar property that is not customarily located  
24           in the offices, stores, or plants of the owner, but is placed  
25           throughout the county. Railroads, private carriers, and other  
26           companies assessed pursuant to s. 193.085 shall be allowed one  
27           \$25,000 exemption for each county to which the value of their  
28           property is allocated. The \$25,000 exemption for freestanding  
29           property placed at multiple locations and for centrally assessed

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30 property shall be allocated to each taxing authority based on  
31 the proportion of just value of such property located in the  
32 taxing authority; however, the amount of the exemption allocated  
33 to each taxing authority may not change following the extension  
34 of the tax roll pursuant to s. 193.122.

35 (2) For purposes of this section, a "site where the owner  
36 of tangible personal property transacts business" includes  
37 facilities where the business ships or receives goods, employees  
38 of the business are located, goods or equipment of the business  
39 are stored, or goods or services of the business are produced,  
40 manufactured, or developed, or similar facilities located in  
41 offices, stores, warehouses, plants, or other locations of the  
42 business. Sites where only the freestanding property of the  
43 owner is located shall not be considered sites where the owner  
44 of tangible personal property transacts business.

45 (3) The requirement that an annual tangible personal  
46 property tax return pursuant to s. 193.052 be filed is waived  
47 for taxpayers who own ~~owning~~ taxable personal property:

48 (a) The value of which, as listed on the return, does not  
49 exceed the exemption provided in this section; or

50 (b) The taxable value of which is \$25,000 or less ~~waived~~.

51 (4) (a) In order to qualify for the ~~this~~ waiver under  
52 paragraph (3) (a), a taxpayer must file an initial return on  
53 which the exemption is taken. If, in subsequent years, the  
54 taxpayer owns taxable property the value of which, as listed on  
55 the return, exceeds the exemption, the taxpayer is obligated to  
56 file a return. The taxpayer may again qualify for the waiver  
57 only after filing a return on which the value as listed on the  
58 return does not exceed the exemption. A return filed or required

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59 to be filed shall be considered an application filed or required  
60 to be filed for the exemption under this section.

61 (b) In order to qualify for the waiver under paragraph  
62 (3) (b), a taxpayer must file an initial return disclosing the  
63 taxable value of property but will not incur any tax liability  
64 as a result of this filing. The taxpayer is not required to file  
65 another return until the value of taxable personal property  
66 owned by the taxpayer exceeds \$25,000. The taxpayer may  
67 requalify for the waiver by filing a return showing that the  
68 value of the taxable personal property owned by the taxpayer is  
69 \$25,000 or less.

70 (5) (4) Owners of property previously assessed by the  
71 property appraiser without a return being filed may, at the  
72 option of the property appraiser, qualify for the exemption  
73 under this section without filing an initial return.

74 (6) (5) The exemption provided in this section does not  
75 apply in any year a taxpayer fails to timely file a return that  
76 is not waived pursuant to subsection (3) or subsection (5) (4).  
77 Any taxpayer who received a waiver pursuant to subsection (3) or  
78 subsection (5) (4) and who owns taxable property the value of  
79 which, as listed on the return, exceeds the exemption in a  
80 subsequent year and who fails to file a return with the property  
81 appraiser is subject to the penalty contained in s.  
82 193.072(1)(a) calculated without the benefit of the exemption  
83 pursuant to this section. Any taxpayer claiming more exemptions  
84 than allowed pursuant to subsection (1) is subject to the taxes  
85 exempted as a result of wrongfully claiming the additional  
86 exemptions plus 15 percent interest per annum and a penalty of  
87 50 percent of the taxes exempted. By February 1 of each year,

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88 the property appraiser shall notify by mail all taxpayers whose  
89 requirement for filing an annual tangible personal property tax  
90 return was waived in the previous year. The notification shall  
91 state that a return must be filed if the value of the taxpayer's  
92 tangible personal property exceeds the exemption and include the  
93 penalties for failure to file such a return.

94 (7)~~(6)~~ The exemption provided in this section does not  
95 apply to a mobile home that is presumed to be tangible personal  
96 property pursuant to s. 193.075(2).

97 Section 2. This act shall take effect on the same effective  
98 date of the amendment to the State Constitution contained in  
99 Senate Joint Resolution \_\_\_\_, or a similar constitutional  
100 amendment, relating to tangible personal property taxes, and  
101 shall apply beginning with the 2013 tax roll.