

THE FLORIDA SENATE
2024 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

HB 113 — Tax Collections and Sales

by Rep. Maney and others (SB 216 by Senators Hooper and Gruters)

The bill makes various clarifying changes to local governments' annual tax collection administration to reflect current best practices related to errors and insolvencies reports and tax certificate sales. Specifically, the bill:

- Removes a defunct \$10 processing fee associated with partial payment of current year taxes which has not been collected in recent years;
- Requires that tax collectors include properties subject to federal bankruptcies, properties in which the taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes in their report on tax collections submitted annually to the board of county commissioners; and
- Clarifies the status of a tax certificate following cancellation of a tax deed application. Upon cancellation of a tax deed application due to failure to pay costs to bring the property to sale, the tax certificate on which the canceled tax deed application was based shall earn interest at the original bid rate of that certificate and remain inclusive of other taxes and costs paid associated with bringing the application.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2024.

Vote: Senate 31-0; House 110-0