

Bill No. CS/HB 1373

Amendment No. 2

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Community Affairs recommended the following amendment:

Senate Amendment (with title amendment)

On page 2, line 19, through
page 3, line 2, delete those lines

and insert:

(2) Within 10 days after a taxpayer who owes delinquent personal property taxes submits the required application, the tax collector shall prescribe an installment payment plan for the full payment of the taxpayer's delinquent personal property taxes, including any delinquency charges, interest, and costs allowed by this chapter. The plan must be in writing and must be delivered to the taxpayer after it is prescribed. At the time the plan is developed, the tax collector may consider a taxpayer's current and anticipated future ability to pay over the time period of a potential installment payment plan. The plan must provide that if the taxpayer does not follow the payment terms or fails to timely file returns or pay current obligations after the date of the

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1 payment plan, the taxpayer will be considered delinquent under
2 the terms of the plan, and any unpaid balance of tax, penalty,
3 or interest scheduled in the payment plan will be due and
4 payable immediately. The plan must also provide that unpaid
5 tax amounts bear interest as provided by law. In prescribing
6 such an installment payment plan, the tax collector may
7 exercise flexibility as to the dates, amounts, and number of
8 payments to collect all delinquent personal property taxes
9 owed by the taxpayer, except that the plan must provide for
10 the full satisfaction of all amounts owed by the taxpayer by
11 no later than 3 years after the due date of the first payment
12 under the plan.

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15 ===== T I T L E A M E N D M E N T =====

16 And the title is amended as follows:

17 On page 1, line 10, after the semicolon,

18

19 insert:

20 providing for a tax collector to prescribe an
21 installment payment plan within a specified
22 time period; allowing flexibility; prescribing
23 limitations upon the duration of an installment
24 plan;

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