

By Representative Stafford

1 A bill to be entitled
 2 An act relating to taxation; creating s.
 3 197.4155, F.S.; authorizing county tax
 4 collectors to implement an installment payment
 5 program for delinquent personal property taxes;
 6 providing conditions under which the program is
 7 available to delinquent personal property
 8 taxpayers; providing requirements for applying;
 9 providing for a tax collector to prescribe an
 10 installment payment plan within a specified
 11 time period; allowing flexibility; prescribing
 12 limitations upon the duration of an installment
 13 plan; providing that tax warrants are
 14 unenforceable in certain circumstances;
 15 authorizing a tax collector to use all legally
 16 available enforcement methods if taxes due
 17 under an installment plan are not paid in full;
 18 creating s. 197.4315, F.S.; providing for
 19 issuing tax certificates for delinquent
 20 property taxes to a county in specified
 21 circumstances; providing for the use of tax
 22 certificates as collateral to borrow for county
 23 programs; amending s. 197.432, F.S., relating
 24 to the sale of tax certificates; providing an
 25 exception for counties that enact ordinances
 26 under this act; providing an effective date.

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 28 Be It Enacted by the Legislature of the State of Florida:

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 30 Section 1. Section 197.4155, Florida Statutes, is
 31 created to read:

1 197.4155 Delinquent personal property taxes;
2 installment payment program.--

3 (1) A county tax collector may implement an
4 installment payment program for the payment of delinquent
5 personal property taxes. If implemented, the program must be
6 available, upon application to the tax collector, to each
7 delinquent personal property taxpayer whose delinquent
8 personal property taxes exceed \$1,000. The tax collector shall
9 require each taxpayer who requests to participate in the
10 program to submit an application on a form prescribed by the
11 tax collector which, at a minimum, must include the name,
12 address, and telephone number of the taxpayer, a description
13 of the property subject to personal property taxes, and the
14 amount of the personal property taxes owed by the taxpayer.

15 (2) Within 10 days after a taxpayer who owes
16 delinquent personal property taxes submits the required
17 application, the tax collector shall prescribe an installment
18 payment plan for the full payment of the taxpayer's delinquent
19 personal property taxes, including any delinquency charges,
20 interest, and costs allowed by this chapter. In prescribing
21 such an installment payment plan, the tax collector may
22 exercise all necessary flexibility to collect all delinquent
23 personal property taxes owed by the taxpayer, except that the
24 plan must provide for the full satisfaction of all amounts
25 owed by the taxpayer by 2 years after the date of the first
26 payment under the plan or 6 months before the date on which
27 the tax warrant on the delinquent personal property taxes
28 becomes unenforceable under s. 197.416, whichever is earlier.

29 (3) If a tax warrant is issued under s. 197.413
30 against a delinquent taxpayer who is participating in an
31 installment payment plan under this section, the tax warrant

1 is unenforceable as long as the taxpayer is neither delinquent
2 under the terms of the installment payment plan nor attempting
3 to remove or dispose of the personal property that is subject
4 to the tax warrant.

5 (4) If the amounts due under the installment payment
6 plan are not paid in full in accordance with the terms of the
7 plan, the tax collector may use all enforcement methods
8 available under the law.

9 Section 2. Section 197.4315, Florida Statutes, is
10 created to read:

11 197.4315 Tax certificates for unpaid taxes; issuance
12 to counties.--

13 (1) A county tax collector may issue all tax
14 certificates for delinquent property taxes to the county in
15 lieu of conducting a sale under s. 197.432, if the board of
16 county commissioners, by ordinance, requests that such
17 certificates be issued to the county. All such tax
18 certificates issued to the county must impose the maximum rate
19 of interest allowed by this chapter and must be held by the
20 tax collector of the county where the property covered by the
21 certificate is located. Any delinquent property taxes that are
22 the subject of a tax certificate may be paid after the
23 issuance of the certificate to the county by paying all taxes,
24 interest, costs, and charges. A county that holds tax
25 certificates under this section must comply with the
26 applicable requirements of chapter 197 regarding county-held
27 certificates.

28 (2) If the tax collector elects to follow the
29 procedures set forth in subsection (1), the county may use the
30 tax certificates as collateral to borrow money to fund county
31 programs.

1 Section 3. Subsection (1) of section 197.432, Florida
2 Statutes, is amended to read:

3 197.432 Sale of tax certificates for unpaid taxes.--

4 (1) Except in a county in which the tax collector
5 elects to follow the procedures set forth in s. 197.4315(1),
6 on the day and approximately at the time designated in the
7 notice of the sale, the tax collector shall commence the sale
8 of tax certificates on those lands on which taxes have not
9 been paid, and he or she shall continue the sale from day to
10 day until each certificate is sold to pay the taxes, interest,
11 costs, and charges on the parcel described in the certificate.
12 In case there are no bidders, the certificate must ~~shall~~ be
13 issued to the county. The tax collector shall offer all
14 certificates on the lands as they are assessed.

15 Section 4. This act shall take effect 60 days after
16 becoming a law.

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SENATE SUMMARY

Authorizes county tax collectors to implement an installment payment program for delinquent personal property taxes. Provides conditions under which the program is available to delinquent personal property taxpayers. Provides requirements for applying to participate in the program. Provides for a tax collector to prescribe an installment payment plan within a specified time period. Allows the tax collector flexibility in establishing the terms of repayment, except for prescribing a maximum duration for such installment plans. Provides that tax warrants are unenforceable against a taxpayer who is complying with the terms of a plan and is not attempting to remove or dispose of the subject personal property. Authorizes a tax collector to use all legally available enforcement methods if taxes due under an installment plan are not paid in full. Provides for the issuance of tax certificates for delinquent property taxes to a county in specified circumstances. Allows a county to use those tax certificates as collateral to borrow for county programs. Provides an exception to s. 197.432(1), F.S., relating to the sale of tax certificates for unpaid taxes, for counties in which such tax certificates are issued to the county.