

By the Committee on Finance & Taxation and 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 for participation in the
7 program by taxpayers; providing application
8 requirements; authorizing the tax collector to
9 prescribe an installment payment plan and
10 providing requirements with respect thereto;
11 providing that tax warrants against a taxpayer
12 participating in a plan are unenforceable if
13 specified conditions are met; authorizing the
14 tax collector to use all legally available
15 enforcement methods if taxes due under an
16 installment plan are not paid in full; amending
17 s. 197.432, F.S.; revising requirements for
18 calculating the rate of interest on void tax
19 certificates; prohibiting holders of tax
20 certificates from contacting property owners
21 and demanding payment without approval of the
22 Department of Revenue; amending s. 197.472,
23 F.S.; specifying the amount of interest earned
24 when a tax certificate is redeemed and
25 eliminating a mandatory minimum charge;
26 amending s. 197.172, F.S., relating to interest
27 on tax certificates, to conform; creating s.
28 213.68, F.S.; specifying the garnishment
29 authority and procedures applicable to counties
30 which self-administer the local option tourist
31 development tax; providing an effective date.

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

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3 Section 1. Section 197.4155, Florida Statutes, is
4 created to read:

5 197.4155 Delinquent personal property taxes;
6 installment payment program.--

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

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

1 delinquent personal property taxes becomes unenforceable under
2 s. 197.416, whichever is earlier.

3 (3) If a tax warrant is issued under s. 197.413
4 against a delinquent taxpayer who is participating in an
5 installment payment plan under this section, the tax warrant
6 is unenforceable as long as the taxpayer is neither delinquent
7 under the terms of the installment payment plan nor attempting
8 to remove or dispose of the personal property that is subject
9 to the tax warrant.

10 (4) If the amounts due under the installment payment
11 plan are not paid in full in accordance with the terms of the
12 plan, the tax collector may use all enforcement methods
13 available under the law.

14 Section 2. Subsection (10) of section 197.432, Florida
15 Statutes, is amended, and subsection (14) is added to said
16 section, to read:

17 197.432 Sale of tax certificates for unpaid taxes.--

18 (10) Any tax certificates issued pursuant to this
19 section after January 1, 1977, which are void due to an error
20 of the property appraiser, the tax collector, any other county
21 official, or any municipal official and which are subsequently
22 canceled, or which are corrected, pursuant to this chapter or
23 chapter 196 shall earn interest at the rate of 8 percent per
24 year, simple interest, or the rate of interest bid at the tax
25 certificate sale, whichever is less, calculated from the date
26 the certificate was purchased until the date the refund is
27 ordered. Refunds made on tax certificates that are corrected
28 or void shall be processed in accordance with the procedure
29 set forth in s. 197.182, except that the 4-year time period
30 provided for in s. 197.182(1)(c) does not apply to or bar
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1 refunds resulting from correction or cancellation of
2 certificates and release of tax deeds as authorized herein.

3 (14) The holder of a tax certificate or his or her
4 agent shall not contact the owner of property upon which he or
5 she holds a tax certificate and demand payment unless the
6 Department of Revenue approves such contact.

7 Section 3. Subsection (2) of section 197.172, Florida
8 Statutes, is amended to read:

9 197.172 Interest rate; calculation and minimum.--

10 (2) The maximum rate of interest on a tax certificate
11 shall be 18 percent per year; however, a tax certificate shall
12 not bear interest ~~nor shall the mandatory charge as provided~~
13 ~~by s. 197.472(2) be levied~~ during the 60-day period of time
14 from the date of delinquency, except the 3 percent mandatory
15 charge under subsection (1). No tax certificate sold before
16 March 23, 1992, shall bear interest ~~nor shall the mandatory~~
17 ~~charge as provided by s. 197.472(2) be levied~~ in excess of the
18 interest or charge provided herein, except as to those tax
19 certificates upon which charges ~~the mandatory charge as~~
20 ~~provided by s. 197.472(2) shall~~ have been collected and paid.

21 Section 4. Subsection (2) of section 197.472, Florida
22 Statutes, is amended to read:

23 197.472 Redemption of tax certificates.--

24 (2) When a tax certificate is redeemed, and the
25 interest earned shall be the amount bid at the tax certificate
26 sale calculated according to s. 197.172(2) ~~on the tax~~
27 ~~certificate is less than 5 percent of the face amount of the~~
28 ~~certificate, a mandatory charge of 5 percent shall be levied~~
29 ~~upon the tax certificate. The person redeeming the tax~~
30 ~~certificate shall pay the interest rate due on the certificate~~
31 ~~or the 5-percent mandatory charge, whichever is greater. This~~

1 ~~subsection applies to all county-held tax certificates and all~~
2 ~~individual tax certificates except those with an interest rate~~
3 ~~bid of zero percent.~~

4 Section 5. Section 213.68, Florida Statutes, is
5 created to read:

6 213.68 Garnishment; collecting entity of counties
7 which self-administer collection of tourist development
8 tax.--The collecting entity of a county which self-administers
9 the collection of the tourist development tax under s.
10 125.0104 shall have the same authority and use the same
11 procedure as described in s. 213.67.

12 Section 6. This act shall take effect 60 days after
13 becoming a law.

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