

Bill No. SB 2454

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Burt moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 Delete everything after the enacting clause

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16 and insert:

17 Section 1. (1) Each person who, as of June 30, 1998,
 18 was entitled to and received a homestead exemption under
 19 section 196.031, Florida Statutes, for tax year 1998, is
 20 entitled to a distribution of \$50 as set forth in this
 21 section. If the homestead property is owned jointly by more
 22 than one person, the joint owners shall be treated as one
 23 person for purposes of this distribution.

24 (2) By July 15, 1998, every property appraiser must
 25 provide to the Department of Revenue a certified list of all
 26 homestead property in his or her county as of June 30, 1998.
 27 This list must include each owner's name, the address and
 28 legal description of the property, and the code indicating the
 29 homestead classification for each eligible property and must
 30 be in compatible electronic format. Distributions shall be
 31 sent to qualified persons as soon as practicable, but no later

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1 than October 1, 1998. Each check distributed shall include a
2 letter stating that the distribution is being provided to
3 homestead property owners by the Governor, the Cabinet, and
4 the Florida Legislature.

5 (3) No person is entitled to a distribution with
6 respect to property for which he or she received a homestead
7 exemption improperly, as described in section 196.011(9) or
8 section 196.161, Florida Statutes.

9 (4) Persons who, after January 1, 1998, but on or
10 before June 30, 1998, obtain legal or equitable title to real
11 property on which a homestead exemption exists and are listed
12 as owners of the property on the certified list of homestead
13 properties provided by the property appraiser under this
14 section shall receive the distribution provided by this
15 section for that property.

16 (5) If a delinquent child-support obligor is entitled
17 to receive a distribution, the department must withhold the
18 amount of the delinquency from the rebate of that obligor. The
19 department shall notify the obligor that his or her rebate is
20 being withheld under this section for the purpose of paying
21 the obligor's delinquent child-support obligations. The
22 department shall apply the distribution amount withheld to the
23 delinquent child-support obligation and transmit the balance,
24 if any to the delinquent obligor.

25 (6) The department shall offset any distribution
26 pursuant to section 213.25, Florida Statutes, and any other
27 applicable law regarding debts or obligations owed to the
28 state.

29 Section 2. The sum of \$184 million is appropriated
30 from the General Revenue Fund to the Department of Revenue for
31 fiscal year 1998-1999 for distribution to eligible holders of

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1 homestead tax exemptions.

2 Section 3. The sum of \$1.8 million is appropriated
3 from the General Revenue Fund to the Department of Revenue for
4 fiscal year 1998-1999 to administer the distributions provided
5 for in this act. The department may contract with private
6 vendors to carry out the distributions, notwithstanding the
7 requirements set out in chapter 287, Florida Statutes. The
8 provisions of chapter 120, Florida Statutes, do not apply to
9 this act.

10 Section 4. Any action to challenge the validity or
11 constitutionality of the rebate provided for in this act must
12 be brought within 60 days after the effective date of this
13 act, or else the challenge is barred. If any such proceeding
14 is initiated, distribution of the rebate amounts under this
15 act shall be held in abeyance until a judicial determination
16 has become final and the time limit for any further proceeding
17 regarding the validity or constitutionality of this act has
18 expired.

19 Section 5. This act shall take effect upon becoming a
20 law.

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

24 And the title is amended as follows:

25 Delete everything before the enacting clause

26

27 and insert:

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 A bill to be entitled

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 An act relating to homestead tax exemptions;

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 providing for a distribution of money to

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 specified persons who are entitled to an

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1 homestead tax exemption; providing
2 appropriations; providing a time limit within
3 which challenges to the rebate must be brought;
4 providing an effective date.
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