

Bill No. SB 2454

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
---------------	----------------	--------------

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
.
.
.
.

Senator Burt moved the following substitute for amendment (613386):

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

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

(2) By July 15, 1998, every property appraiser must provide to the Department of Revenue a certified list of all homestead property in his or her county as of June 30, 1998. This list must include each owner's name, the address and legal description of the property, and the code indicating the homestead classification for each eligible property and must be in compatible electronic format. Distributions shall be

Bill No. SB 2454

Amendment No. ____

1 sent to qualified persons as soon as practicable, but no later
2 than October 1, 1998. Each check distributed shall include a
3 letter stating that the distribution is being provided to
4 homestead property owners by the Governor, the Cabinet, and
5 the Florida Legislature.

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

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

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

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

30 Section 2. The sum of \$184 million is appropriated
31 from the General Revenue Fund to the Department of Revenue for

Bill No. SB 2454

Amendment No. ____

1 fiscal year 1998-1999 for distribution to eligible holders of
2 homestead tax exemptions. In the event these funds are
3 insufficient to carry out the provisions of this act, the
4 Administration Commission is authorized to transfer sufficient
5 funds from the Working Capital Fund.

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

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

23 Section 5. This act shall take effect upon becoming a
24 law.

25
26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete everything before the enacting clause

30
31 and insert:

Bill No. SB 2454

Amendment No. ____

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled
An act relating to homestead tax exemptions;
providing for a distribution of money to
specified persons who are entitled to an
homestead tax exemption; providing
appropriations; providing a time limit within
which challenges to the rebate must be brought;
providing an effective date.