

By Representative Smith

1 A bill to be entitled
2 An act relating to ad valorem tax
3 administration; amending s. 197.222, F.S.;
4 providing that the tax collector may accept a
5 late payment of the first installment of ad
6 valorem taxes prepaid by the installment
7 method; providing a penalty; providing an
8 effective date.

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

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12 Section 1. Paragraph (a) of subsection (1) of section
13 197.222, Florida Statutes, 1996 Supplement, as amended by
14 chapter 96-288, Laws of Florida, is amended to read:

15 197.222 Prepayment of estimated tax by installment
16 method.--

17 (1) Taxes collected pursuant to this chapter may be
18 prepaid in installments as provided in this section. A
19 taxpayer may elect to prepay by installments for each tax
20 notice with taxes estimated to be more than \$100. A taxpayer
21 who elects to prepay taxes shall make payments based upon an
22 estimated tax equal to the actual taxes levied upon the
23 subject property in the prior year. Such taxpayer shall
24 complete and file an application for each tax notice to prepay
25 such taxes by installment with the tax collector prior to May
26 1 of the year in which the taxpayer elects to prepay taxes in
27 installments pursuant to this section. The application shall
28 be made on forms supplied by the department and provided to
29 the taxpayer by the tax collector. After submission of an
30 initial application, a taxpayer shall not be required to
31 submit additional annual applications as long as he or she

1 continues to elect to prepay taxes in installments pursuant to
2 this section. However, if in any year the taxpayer does not
3 so elect, reapplication shall be required for a subsequent
4 election to do so. Installment payments shall be made
5 according to the following schedule:

6 (a) The first payment of one-quarter of the total
7 amount of estimated taxes due shall be made not later than
8 June 30 of the year in which the taxes are assessed. A
9 6-percent discount applied against the amount of the
10 installment shall be granted for such payment. The tax
11 collector may accept a late payment of the first installment
12 under this paragraph within 30 days after June 30; such late
13 payment must be accompanied by a penalty of 5 percent of the
14 amount of the installment due.

15 Section 2. This act shall take effect January 1, 1998.

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18 HOUSE SUMMARY

19 Authorizes tax collectors to accept late payment of the
20 first installment of ad valorem taxes prepaid by the
21 installment method within 30 days after the June 30 due
22 date, with a 5-percent penalty.
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