

By Representative Brummer

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 193.063, F.S.; requiring, rather
4 than authorizing, the property appraiser to
5 grant an extension for filing a tangible
6 personal property tax return upon request for a
7 specified period; authorizing an additional
8 discretionary extension; revising requirements
9 relating to requests for extension; providing
10 an effective date.

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

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14 Section 1. Section 193.063, Florida Statutes, is
15 amended to read:

16 193.063 Extension of date for filing tangible personal
17 property tax returns.--The property appraiser shall grant an
18 extension for the filing of a tangible personal property tax
19 return for 30 days, and may, at her or his discretion, grant
20 an additional extension for the filing of a tangible personal
21 property tax return for up to 15 additional ~~45~~ days. A request
22 for extension must be made in time for the property appraiser
23 to consider the request and act on it before the regular due
24 date of the return. However, a property appraiser may not
25 require that a request for extension be made more than 10 days
26 prior to the due date of the return.A request for extension,
27 at the option of the property appraiser, shall ~~must~~ include
28 any or all of the following:the name of the taxable entity,
29 the tax identification number of the taxable entity, and the
30 reason a discretionary ~~an~~ extension should be granted.

31 Section 2. This act shall take effect January 1, 2000.

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HOUSE SUMMARY

Requires, rather than authorizes, the property appraiser to grant an extension for filing a tangible personal property tax return for 30 days, and authorizes an additional discretionary extension for up to 15 days. Revises requirements relating to requests for extension.