

By Senator Sullivan

22-1182A-99

See HB

1                                   A bill to be entitled  
2           An act relating to ad valorem taxation;  
3           amending s. 193.062, F.S.; revising the date  
4           for filing tangible personal property tax  
5           returns; amending s. 193.063, F.S.; requiring,  
6           rather than authorizing, the property appraiser  
7           to grant an extension for filing a tangible  
8           personal property tax return upon request;  
9           revising the limitation on such extension;  
10          amending s. 193.073, F.S., relating to duties  
11          of the property appraiser upon discovery of an  
12          erroneous or incomplete statement of personal  
13          property; revising dates to conform; providing  
14          an effective date.

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

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18           Section 1. Subsection (1) of section 193.062, Florida  
19 Statutes, is amended to read:

20           193.062 Dates for filing returns.--All returns shall  
21 be filed according to the following schedule:

22           (1) Tangible personal property--April 15 †.

23           Section 2. Section 193.063, Florida Statutes, is  
24 amended to read:

25           193.063 Extension of date for filing tangible personal  
26 property tax returns.--The property appraiser shall ~~may, at~~  
27 ~~her or his discretion,~~ grant an extension for the filing of a  
28 tangible personal property tax return for up to 30 ~~45~~ days,  
29 and may grant an additional extension of 15 days. A request  
30 for extension must be made in time for the property appraiser  
31 to consider the request and act on it before the regular due

1 date of the return. A property appraiser, however, may not  
2 require that a request for an extension be made more than 10  
3 days before the due date of the return. A request for  
4 extension may ~~must~~ include the name of the taxable entity, the  
5 tax identification number of the taxable entity, and the  
6 reason a discretionary ~~an~~ extension should be granted.

7 Section 3. Subsection (1) of section 193.073, Florida  
8 Statutes, is amended to read:

9 193.073 Erroneous returns; estimate of assessment when  
10 no return filed.--

11 (1) Upon discovery that an erroneous or incomplete  
12 statement of personal property has been filed by a taxpayer or  
13 that all the property of a taxpayer has not been returned for  
14 taxation, the property appraiser shall proceed as follows:

15 (a) If the property is personal property and is  
16 discovered before April 15 ~~±~~, the property appraiser shall  
17 make an assessment in triplicate. After attaching the  
18 affidavit and warrant required by law, the property appraiser  
19 shall dispose of the additional assessment roll in the same  
20 manner as provided by law.

21 (b) If the property is personal property and is  
22 discovered on or after April 15 ~~±~~, or is real property  
23 discovered at any time, the property shall be added to the  
24 assessment roll then in preparation.

25 Section 4. This act shall take effect January 1, 2000.

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LEGISLATIVE SUMMARY

Revises the date for filing tangible personal property tax returns from April 1 to April 15. Requires, rather than authorizes, the property appraiser to grant an extension for filing a tangible personal property tax return, and revises the limitation on such extension from 45 to 30 days. Allows the property appraiser to grant an additional 15-day extension.