

By the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Sullivan

316-2010-99

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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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1792

The CS makes the following changes to the bill as filed:
Deletes sections 1 and 3 of the bill, which extended the
deadline for filing tangible personal property tax returns
from April 1 to April 15; and
Restores the property appraiser's option to require relevant
information as a condition of granting the discretionary
filing extension.