

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Maygarden offered the following:

Amendment (with title amendment)

On page 1, line 13,

insert:

Section 1. Paragraphs (a) and (b) of subsection (1) and subsection (3) of section 197.182, Florida Statutes, are amended to read:

197.182 Department of Revenue to pass upon and order refunds.--

(1)(a) Except as provided in paragraph (b), the department shall pass upon and order refunds when payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily under any of the following circumstances:

1. When an overpayment has been made.
2. When a payment has been made when no tax was due.
3. When a bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the tax claimed to be due, the taxpayer

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1 pays the amount claimed by the tax collector to be due, and it
2 is finally adjudged by a court of competent jurisdiction that
3 the taxpayer was not liable for the payment of the tax or any
4 part thereof.

5 4. When a payment has been made in error by a taxpayer
6 to the tax collector, if, within 24 months of the date of the
7 erroneous payment and prior to any transfer of the assessed
8 property to a third party for consideration, the party seeking
9 a refund makes demand for reimbursement of the erroneous
10 payment upon the owner of the property on which the taxes were
11 erroneously paid and reimbursement of the erroneous payment is
12 not received within 45 days after such demand. The demand for
13 reimbursement shall be sent by certified mail, return receipt
14 requested, and a copy thereof shall be sent to the tax
15 collector. If the payment was made in error by the taxpayer
16 because of an error in the tax notice sent to the taxpayer,
17 refund must be made as provided in paragraph (b)2.

18 5. When any payment has been made for tax certificates
19 that are subsequently corrected or are subsequently determined
20 to be void under s. 197.443.

21 (b)1. Those refunds that have been ordered by a court
22 and those refunds that do not result from changes made in the
23 assessed value on a tax roll certified to the tax collector
24 shall be made directly by the tax collector without order from
25 the department and shall be made from undistributed funds
26 without approval of the various taxing authorities.
27 Overpayments in the amount of \$5 or less may be retained by
28 the tax collector unless a written claim for a refund is
29 received from the taxpayer. Overpayments over \$5 resulting
30 from taxpayer error, if determined within the 4-year period of
31 limitation, are to be automatically refunded to the taxpayer.

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1 Such refunds do not require approval from the department.
 2 2. When a payment has been made in error by a taxpayer
 3 to the tax collector because of an error in the tax notice
 4 sent to the taxpayer, refund must be made directly by the tax
 5 collector and does not require approval from the department.
 6 At the request of the taxpayer, the amount paid in error may
 7 be applied by the tax collector to the taxes for which the
 8 taxpayer is actually liable.

9 (3) A refund ordered by the department pursuant to
 10 this section shall be made by the tax collector in one
 11 aggregate amount composed of all the pro rata shares of the
 12 several taxing authorities concerned, except that a partial
 13 refund is allowed when one or more of the taxing authorities
 14 concerned do not have funds currently available to pay their
 15 pro rata shares of the refund and this would cause an
 16 unreasonable delay in the total refund. A statement by the
 17 tax collector explaining the refund shall accompany the refund
 18 payment. When taxes become delinquent as a result of a refund
 19 pursuant to subparagraph (1)(a)4. or subparagraph (1)(b)2.,
 20 the tax collector shall notify the property owner that the
 21 taxes have become delinquent and that a tax certificate will
 22 be sold if the taxes are not paid within 30 days after the
 23 date of delinquency.

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

27 And the title is amended as follows:

28 On page 1, line 2, after the semicolon

29
30 insert:

31 amending s. 197.182, F.S.; providing that

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amounts paid by a taxpayer in error because of
an error in the tax notice must be refunded by
the tax collector or applied to taxes actually
due;