

By the Committee on Finance & Taxation and Representative Bilirakis

1 A bill to be entitled
2 An act relating to the excise tax on documents;
3 creating s. 201.205, F.S.; prohibiting the
4 deliberate use of excess documentary stamps;
5 providing criminal penalties; amending s.
6 201.132, F.S.; deleting the requirement that
7 the notation placed on a document under said
8 section be signed; providing an 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. Section 201.205, Florida Statutes, is
13 created to read:

14 201.205 Deliberate use of excess documentary stamps;
15 prohibition; penalty.--The documentary stamps affixed to a
16 deed, instrument, or writing for the purpose of showing that a
17 tax imposed by s. 201.02(1) has been paid must reflect the
18 true and correct amount of the sales price or other
19 consideration for the interest in real property which has been
20 granted, assigned, transferred, or otherwise conveyed to or
21 vested in the purchaser or any other person by his or her
22 direction. It is unlawful for the seller or conveyor of the
23 property interest to deliberately affix or cause to be affixed
24 to such a deed, instrument, or writing excess documentary
25 stamps with the intent to imply a sales price for the property
26 interest which is in excess of the actual sales price. A
27 violation of this section is a misdemeanor of the first
28 degree, punishable as provided in s. 775.082 or s. 775.083.

29 Section 2. Paragraph (a) of subsection (1) of section
30 201.132, Florida Statutes, is amended to read:

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1 201.132 Exceptions to use of stamps on recorded
2 documents; county comptrollers and clerks of the circuit
3 court.--
4 (1) The county comptroller or, if there be none, the
5 clerk of the circuit court of each county may collect the tax
6 imposed by this chapter without affixing stamps to the
7 document to be recorded under the following conditions:
8 (a) A notation shall be placed on the document to be
9 recorded showing the amount of tax paid and the county where
10 payment is being made, ~~and the notation shall be signed by the~~
11 ~~county comptroller or clerk of the circuit court, or~~
12 ~~designated agent thereof.~~
13 Section 3. This act shall take effect July 1, 2000.
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