

Amendment No. 01 (for drafter's use only)

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

**Amendment (with title amendment)**

On page 1, between lines 9 and 10 of the bill

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 shall 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 shall 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.

24  
25 (Renumber subsequent sections)

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27  
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 On page 1, lines 2 and 3

31 remove from the title of the bill: all of said lines

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1 and insert in lieu thereof:

2 An act relating to real property taxes;  
3 amending s. 197.182, F.S.; providing that  
4 amounts paid by a taxpayer in error because of  
5 an error in the tax notice shall be refunded by  
6 the tax collector or applied to taxes actually  
7 due; amending ss.

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