

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based only on the provisions contained in the legislation as of the latest date listed below.)

BILL: SB 374

SPONSOR: Senator Klein

SUBJECT: Ad Valorem Tax Administration

DATE: March 30, 2000

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Fournier</u>	<u>Wood</u>	<u>FR</u>	<u>Favorable</u>
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

I. Summary:

This bill removes the requirement that the Department of Revenue review and approve ad valorem tax refunds in cases where a payment was made in error because of an error in the notice sent to the taxpayer.

This bill substantially amends, creates, or repeals the following sections of the Florida Statutes: 197.182.

II. Present Situation:

Section 197.182, F.S., requires that “the Department of Revenue shall pass upon and order refunds when payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily” except for refunds that have been ordered by a court or refunds that do not result from changes made on the assessed value on the certified tax roll.

III. Effect of Proposed Changes:

This bill provides that if a payment has been made in error because of an error in the tax notice sent to the taxpayer, refund must be made directly by the tax collector and does not require approval from the Department of Revenue. The taxpayer may request that the amount paid in error be credited against taxes for which the taxpayer is liable.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:**A. Tax/Fee Issues:**

The Revenue Estimating Conference has not determined what, if any, impact this bill will have on local revenue.

B. Private Sector Impact:

This bill will expedite refunds of taxes paid in error because the taxpayer was sent an incorrect tax notice.

C. Government Sector Impact:

This bill could reduce the number of refund applications that must be reviewed and approved by the Department of Revenue.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.