

Bill No. HB 509, 1st Eng.

Amendment No.

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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| 11 | Senator Klein moved the following amendment: | | |
| 12 | | | |
| 13 | Senate Amendment (with title amendment) | | |
| 14 | On page 1, line 25, | | |
| 15 | | | |
| 16 | insert: | | |
| 17 | Section 1. Paragraphs (a) and (b) of subsection (1) | | |
| 18 | and subsection (3) of section 197.182, Florida Statutes, are | | |
| 19 | amended to read: | | |
| 20 | 197.182 Department of Revenue to pass upon and order | | |
| 21 | refunds.-- | | |
| 22 | (1)(a) Except as provided in paragraph (b), the | | |
| 23 | department shall pass upon and order refunds when payment of | | |
| 24 | taxes assessed on the county tax rolls has been made | | |
| 25 | voluntarily or involuntarily under any of the following | | |
| 26 | circumstances: | | |
| 27 | 1. When an overpayment has been made. | | |
| 28 | 2. When a payment has been made when no tax was due. | | |
| 29 | 3. When a bona fide controversy exists between the tax | | |
| 30 | collector and the taxpayer as to the liability of the taxpayer | | |
| 31 | 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.

24
25 (Redesignate 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, line 2, delete that line

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1 and insert:

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

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