

Bill No. CS for CS for SB 1360, 1st Eng.

Amendment No. Barcode 371486

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Pruitt moved the following amendment:

Senate Amendment (with title amendment)

On page 32, between lines 12 & 13,

and insert:

Section 16. Section 197.1722, Florida Statutes, is created to read:

197.1722 Real property taxes; limited waiver of mandatory charge.--

(1)(a) For taxes due for the 2001 tax year only, and limited to the time in which a taxpayer on application has a demonstrable inability to pay arising from a contraction in business income of 25 percent or more in the 6-month period commencing September 2001, as compared to the same period in 2000, a tax collector may extend the date of tax certificate sales by 30 days and may waive the 3-percent minimum mandatory charges and an additional 30 days' interest under s. 197.172, subject to the provisions of this section.

(b) The program must be available, upon application to the board of county commissioners, to each real property

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1 taxpayer whose real property taxes exceed \$10,000, for
2 property defined in s. 159.27(11) and (12).

3 (2)(a) The board of county commissioners shall require
4 each taxpayer who requests to participate in the program to
5 submit an application on a form prescribed by the Department
6 of Revenue which, at a minimum, must include the name,
7 address, description of the property subject to real property
8 taxes, the reason for the inability to pay, and the amount of
9 the real property taxes owed by the taxpayer.

10 (b) After a taxpayer submits the required application,
11 the board of county commissioners may implement the waiver at
12 their discretion, by ordinance, upon a majority vote in favor
13 of such waiver. At the time the waiver is considered, the
14 board of county commissioners shall consider a taxpayer's
15 ability to pay over the time period of the waiver.

16 (c) If the board of county commissioners implements
17 the waiver, the 3-percent minimum mandatory charge under s.
18 197.172 for delinquent taxes paid prior to the sale of a tax
19 certificate shall not apply. Further, the taxpayer shall be
20 permitted to redeem a tax certificate within 90 days after
21 April 1 without being subject to the 3-percent minimum
22 mandatory charge under s. 197.172 and any tax certificate sold
23 shall be subject to correction accordingly.

24 (3) Any person, firm, or corporation which desires the
25 relief in subsection (2) shall, in the year the relief is
26 desired to take effect, file a written request with the board
27 of county commissioners. The request shall request the
28 adoption of an ordinance granting the applicant a relief
29 pursuant to this section and shall include the following
30 information:

31 (a) The name and location of the business.

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1 (b) A description of the property for which relief is
2 requested.

3 (c) Proof, to the satisfaction of the board of county
4 commissioners, that the applicant is a business as described
5 in this section.

6 (d) Other information deemed necessary by the
7 department.

8 (4) Before the board of county commissioners takes
9 action on the application, the board shall deliver a copy of
10 the application to the tax collector of the county.

11 (5) The board of county commissioners shall determine
12 whether the property for which relief is requested under this
13 section is a business as described in this section, which
14 determination the county shall also affix to the face of the
15 application forwarded by the tax collector. Upon request by
16 the county, the department, property appraiser, and tax
17 collector shall provide such information as may be available
18 to assist the board in making such determination.

19 (6) An ordinance granting a relief under this section
20 shall be adopted in the same manner as any other ordinance of
21 the county and shall include:

22 (a) The name and address of the business to which the
23 relief is granted.

24 (b) The year for which the relief will remain in
25 effect.

26 (c) A finding that the business named in the ordinance
27 meets the requirements of this section.

28 (7) This section is repealed April 1, 2003.

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30 (Redesignate subsequent sections.)
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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 2, between lines 27 & 28, delete

4

5 and insert:

6 creating s. 197.1722, F.S.; providing a limited
7 waiver of certain mandatory charges and
8 interest for certain taxes under certain
9 circumstances; providing criteria, procedures,
10 and requirements; providing for a county
11 ordinance granting such waiver; providing for
12 future repeal;

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