

717-133AX-32

Bill No. HB 1941

Amendment No. \_\_\_\_ (for drafter's use only)

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

**Amendment (with title amendment)**

On page 2, between lines 16 and 17,

insert:

Section 2. 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

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.

- 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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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 1, line 10, before the word "amending",

4

5 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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