



HB 0267

2003
CS

CHAMBER ACTION

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

The Committee on Local Government & Veterans' Affairs recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to sales of tax certificates for unpaid taxes; amending s. 197.432, F.S.; prohibiting electronic sales of certain tax certificates for unpaid taxes; authorizing county tax collectors to conduct sales of tax certificates for unpaid taxes by electronic means; specifying compliance requirements; requiring public access; authorizing the tax collector to receive electronic deposits and payments; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (4) of section 197.432, Florida Statutes, is amended, and subsection (16) is added to said section, to read:

197.432 Sale of tax certificates for unpaid taxes.--



HB 0267

2003
CS

28 (4) A tax certificate representing less than \$100 in
29 delinquent taxes on property that has been granted a homestead
30 exemption for the year in which the delinquent taxes were
31 assessed may not be sold at public auction or by electronic sale
32 as provided in subsection (16) but shall be issued by the tax
33 collector to the county at the maximum rate of interest allowed
34 by this chapter. The provisions of s. 197.502(3) shall not be
35 invoked as long as the homestead exemption is granted to the
36 person who received the homestead exemption for the year in
37 which the tax certificate was issued. However, when all such tax
38 certificates and accrued interest thereon represent an amount of
39 \$100 or more, the provisions of s. 197.502(3) shall be invoked.

40 (16) The county tax collector may conduct the sale of tax
41 certificates for unpaid taxes pursuant to this section by
42 electronic means. Such electronic sales shall comply with the
43 procedures provided in chapter 197. The tax collector shall
44 provide access to such electronic sale by computer terminals
45 open to the public at a designated location. A tax collector who
46 chooses to conduct such electronic sales may receive electronic
47 deposits and payments related to the tax certificate sale.

48 Section 2. This act shall take effect upon becoming a law.