



1 A bill to be entitled
 2 An act relating to sales of tax certificates for unpaid
 3 taxes; amending s. 197.432, F.S.; prohibiting electronic
 4 sales of certain tax certificates for unpaid taxes;
 5 authorizing county tax collectors to conduct sales of tax
 6 certificates for unpaid taxes by electronic means;
 7 specifying compliance requirements; requiring public
 8 access; authorizing the tax collector to receive
 9 electronic deposits and payments; providing an effective
 10 date.

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

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

17 197.432 Sale of tax certificates for unpaid taxes.--

18 (4) A tax certificate representing less than \$100 in
 19 delinquent taxes on property that has been granted a homestead
 20 exemption for the year in which the delinquent taxes were
 21 assessed may not be sold at public auction or by electronic sale
 22 as provided in subsection (16) but shall be issued by the tax
 23 collector to the county at the maximum rate of interest allowed
 24 by this chapter. The provisions of s. 197.502(3) shall not be
 25 invoked as long as the homestead exemption is granted to the
 26 person who received the homestead exemption for the year in
 27 which the tax certificate was issued. However, when all such tax



28 certificates and accrued interest thereon represent an amount of
29 \$100 or more, the provisions of s. 197.502(3) shall be invoked.

30 (16) The county tax collector may conduct the sale of tax
31 certificates for unpaid taxes pursuant to this section by
32 electronic means. Such electronic sales shall comply with the
33 procedures provided in chapter 197. The tax collector shall
34 provide access to such electronic sale by computer terminals
35 open to the public at a designated location. A tax collector who
36 chooses to conduct such electronic sales may receive electronic
37 deposits and payments related to the tax certificate sale.

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