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.--

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

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

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

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