

By Senator Fasano

11-1466-04

See HB 175

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A bill to be entitled
An act relating to limitations on actions to
collect taxes; amending s. 95.091, F.S.;
excluding certain tax liens relating to
unentitled homestead exemptions from a 5-year
expiration provision; including such liens
under a 20-year expiration provision; providing
an effective date.

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

Section 1. Section 95.091, Florida Statutes, is
amended to read:

95.091 Limitation on actions to collect taxes.--

(1)(a) Except in the case of taxes for which
certificates have been sold, ~~or of~~ taxes enumerated in s.
72.011, or tax liens issued under s. 196.161, any tax lien
granted by law to the state or any of its political
subdivisions, any municipality, any public corporation or body
politic, or any other entity having authority to levy and
collect taxes shall expire 5 years after the date the tax is
assessed or becomes delinquent, whichever is later. No action
may be begun to collect any tax after the expiration of the
lien securing the payment of the tax.

(b) Any tax lien granted by law to the state or any of
its political subdivisions for any tax enumerated in s. 72.011
or any tax lien imposed under s. 196.161 shall expire 20 years
after the last date the tax may be assessed, after the tax
becomes delinquent, or after the filing of a tax warrant,
whichever is later. An action to collect any tax enumerated in

1 s. 72.011 may not be commenced after the expiration of the
2 lien securing the payment of the tax.
3 Section 2. This act shall take effect upon becoming a
4 law.
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