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2 An act relating to limitations on actions to
3 collect taxes; amending s. 95.091, F.S.;
4 excluding certain tax liens relating to
5 unentitled homestead exemptions from a 5-year
6 expiration provision; including such liens
7 under a 20-year expiration provision; providing
8 an effective date.
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10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Subsection (1) of section 95.091, Florida
13 Statutes, is amended to read:

14 95.091 Limitation on actions to collect taxes.--

15 (1)(a) Except in the case of taxes for which
16 certificates have been sold, ~~or of~~ taxes enumerated in s.
17 72.011, or tax liens issued under s. 196.161, any tax lien
18 granted by law to the state or any of its political
19 subdivisions, any municipality, any public corporation or body
20 politic, or any other entity having authority to levy and
21 collect taxes shall expire 5 years after the date the tax is
22 assessed or becomes delinquent, whichever is later. No action
23 may be begun to collect any tax after the expiration of the
24 lien securing the payment of the tax.

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