

HB 0175

2004

1 A bill to be entitled
 2 An act relating to limitations on actions to collect
 3 taxes; amending s. 95.091, F.S.; excluding certain tax
 4 liens relating to unentitled homestead exemptions from a
 5 5-year expiration provision; including such liens under a
 6 20-year expiration provision; providing an effective date.

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

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

12 95.091 Limitation on actions to collect taxes.--

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

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

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29 | s. 72.011 may not be commenced after the expiration of the lien
30 | securing the payment of the tax.

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