

HB 175

2004  
CS

CHAMBER ACTION

1 The Committee on Judiciary recommends the following:

2  
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to limitations on actions to collect  
7 taxes; amending s. 95.091, F.S.; excluding certain tax  
8 liens relating to unentitled homestead exemptions from a  
9 5-year expiration provision; including such liens under a  
10 20-year expiration provision; providing an effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (1) of section 95.091, Florida  
15 Statutes, is amended to read:

16 95.091 Limitation on actions to collect taxes.--

17 (1)(a) Except in the case of taxes for which certificates  
18 have been sold, ~~or of~~ taxes enumerated in s. 72.011, or tax  
19 liens issued under s. 196.161, any tax lien granted by law to  
20 the state or any of its political subdivisions, any  
21 municipality, any public corporation or body politic, or any  
22 other entity having authority to levy and collect taxes shall  
23 expire 5 years after the date the tax is assessed or becomes

HB 175

2004  
CS

24 delinquent, whichever is later. No action may be begun to  
25 collect any tax after the expiration of the lien securing the  
26 payment of the tax.

27 (b) Any tax lien granted by law to the state or any of its  
28 political subdivisions for any tax enumerated in s. 72.011 or  
29 any tax lien imposed under s. 196.161 shall expire 20 years  
30 after the last date the tax may be assessed, after the tax  
31 becomes delinquent, or after the filing of a tax warrant,  
32 whichever is later. An action to collect any tax enumerated in  
33 s. 72.011 may not be commenced after the expiration of the lien  
34 securing the payment of the tax.

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