

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

.
.
.



1 Representative Stargel offered the following:

2

3 **Amendment (with title amendment)**

4 Between lines 98 and 99, insert:

5 Section 2. Reimbursement for sales taxes paid on mobile
6 homes purchased to replace mobile homes damaged by a named
7 tropical system.--

8 (1) If a mobile home is purchased to replace a mobile home
9 that experienced major damage from a named tropical system and
10 the damaged mobile home was the permanent residence of a
11 permanent resident of this state, an amount equal to the state
12 sales tax paid on the purchase of the replacement mobile home
13 shall be reimbursed in the following manner:

14 (a) An application must be filed on or before May 1, 2005,
15 by the owner with the property appraiser in the county in which

856863

Amendment No. (for drafter's use only)

16 the damaged mobile home was located. Failure to file such
17 application on or before May 1, 2005, constitutes a waiver of
18 any claim for reimbursement under this section. The application
19 must be filed in the manner and form prescribed by the property
20 appraiser.

21 (b) The application, attested to under oath, must identify
22 the mobile home that experienced major damage from a named
23 tropical system and the date the damage occurred. Documentation
24 of major damage and a copy of the invoice for the replacement
25 mobile home must accompany the application. Such documentation
26 may include, but is not limited to, insurance information or
27 information from the Federal Emergency Management Agency or the
28 American Red Cross attesting to the major damage of the mobile
29 home.

30 (c) Upon receipt of the application, the property
31 appraiser shall investigate the statements contained in the
32 application to determine whether the applicant is entitled to
33 reimbursement under this section. If the property appraiser
34 determines that the applicant is entitled to reimbursement, the
35 property appraiser shall calculate the reimbursement amount. The
36 reimbursement shall be an amount equal to the state sales tax
37 paid on the purchase price of the replacement mobile home, as
38 determined by the tax tables of the Department of Revenue, which
39 amount may not exceed \$1,500.

40 (d) The property appraiser shall compile a list of mobile
41 home owners entitled to reimbursement. The list shall be

856863

12/14/2004 9:44:52 PM

Amendment No. (for drafter's use only)

42 submitted to the Department of Revenue by June 1, 2005, through
43 an electronic, web-based application provided by the department.

44 (e) Upon receipt of the reimbursement lists from the
45 property appraisers, the Department of Revenue shall disburse
46 reimbursement checks from its Administrative Trust Fund in the
47 amounts and to the persons indicated in the reimbursement lists
48 received from the property appraisers. Before disbursing any
49 reimbursement checks, the Department of Revenue shall determine
50 the total of all reimbursement requests submitted by the
51 property appraisers. If the total amount of reimbursement
52 requested exceeds the amount appropriated for that purpose, the
53 Department of Revenue shall reduce all reimbursement checks by a
54 percentage sufficient to reduce total reimbursement payments to
55 an amount equal to the appropriation.

56 (f) As used in this section, the term:

57 1. "Major damage" means that a mobile home is more than
58 50-percent destroyed or that a mobile home cannot be inhabited
59 and cannot be repaired for less than the amount of its value
60 before being damaged by the named tropical system.

61 2. "Permanent residence" and "permanent resident" have the
62 same meanings as provided in s. 196.012, Florida Statutes.

63 (2) Any person who claims reimbursement under section 1 is
64 not eligible for the reimbursement provided by this section.

65 (3) Any person who knowingly and willfully gives false
66 information for the purpose of claiming reimbursement under this
67 section commits a misdemeanor of the first degree, punishable as

856863

12/14/2004 9:44:52 PM

Amendment No. (for drafter's use only)

68 provided in s. 775.082, Florida Statutes, or by a fine not
69 exceeding \$5,000, or both.

70
71 ===== T I T L E A M E N D M E N T =====

72 Remove line(s) 25 and insert:
73 information; providing for reimbursement of the state sales tax
74 paid on the purchase of a mobile home to replace a mobile home
75 that experienced major damage from a named tropical system;
76 requiring that application for such reimbursement be made with
77 the property appraiser; providing application requirements;
78 requiring that the property owner provide documentation of
79 damage to the mobile home; requiring each property appraiser to
80 determine an applicant's entitlement to reimbursement and the
81 reimbursement amount; limiting the reimbursement amount;
82 requiring property appraisers to submit reimbursement lists to
83 the Department of Revenue by a specified date; requiring the
84 Department of Revenue to calculate reimbursements in conformance
85 with the amount appropriated and disburse reimbursement checks
86 accordingly; providing definitions; providing a limitation on
87 claiming reimbursement; providing a penalty for giving false
88 information for certain purposes; requiring the department to
89 forward

856863