

Bill No. SB 8-A

Barcode 212880

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations
(Atwater) recommended the following amendment:

Senate Amendment (with title amendment)

On page 4, between lines 11 and 12,

and insert:

Section 3. Reimbursement for sales taxes paid on mobile homes purchased to replace mobile homes damaged by a named tropical system.--

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

(a) An application must be filed on or before May 1, 2005, by the owner with the property appraiser in the county where the damaged mobile home was located. Failure to file such application on or before May 1, 2005, constitutes a waiver of any claim for reimbursement under this section. The

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1 application must be filed in the manner and form prescribed by
2 the property appraiser.

3 (b) The application, attested to under oath, must
4 identify the mobile home that experienced major damage from a
5 named tropical system and the date the damage occurred.
6 Documentation of major damage and a copy of the invoice for
7 the replacement mobile home must accompany the application.
8 Such documentation may include, but is not limited to,
9 insurance information or information from the Federal
10 Emergency Management Agency or the American Red Cross
11 attesting to the major damage of the mobile home.

12 (c) Upon receipt to the application, the property
13 appraiser shall investigate the statements contained therein
14 to determine whether the applicant is entitled to
15 reimbursement under this section. If the property appraiser
16 determines that the applicant is entitled to reimbursement,
17 the property appraiser shall calculate the reimbursement
18 amount. The reimbursement shall be an amount equal to the
19 state sales tax paid on the purchase price of the replacement
20 mobile home, as determined by the tax tables of the Department
21 of Revenue, which amount may not exceed \$1,500.

22 (d) The property appraiser shall compile a list of
23 mobile home owners entitled to reimbursement. The list shall
24 be submitted to the Department of Revenue by June 1, 2005,
25 through an electronic, web-based application provided by the
26 department.

27 (e) Upon receipt of the reimbursement lists from the
28 property appraisers, the Department of Revenue shall disburse
29 reimbursement checks from its Administrative Trust Fund in the
30 amounts and to the persons indicated in the reimbursement
31 lists received from the property appraisers. Before disbursing

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1 any reimbursement checks, the Department of Revenue shall
 2 determine the total of all reimbursement requests submitted by
 3 the property appraisers. If the total amount of reimbursement
 4 requested exceeds the amount available for that purpose, the
 5 department shall reduce all reimbursement checks by a
 6 percentage sufficient to reduce total reimbursement payments
 7 to an amount equal to the appropriation, less any amount
 8 retained pursuant to paragraph (2)(c).

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

10 1. "Major damage" means that a mobile home is more
 11 than 50-percent destroyed or that a mobile home cannot be
 12 inhabited and cannot be repaired for less than the amount of
 13 its value before the named tropical system.

14 2. "Permanent residence" and "permanent resident" have
 15 the same meanings as provided in section 196.012, Florida
 16 Statutes.

17 (2)(a) The property appraiser shall notify the
 18 applicant by mail if the property appraiser determines that
 19 the applicant is not entitled to receive the reimbursement
 20 that he or she applied for under this section. Such
 21 notification must be made on or before June 1, 2005. If an
 22 applicant's application for reimbursement is not fully
 23 granted, the applicant may file a petition with the value
 24 adjustment board for review of that decision. The petition
 25 must be filed with the value adjustment board on or before the
 26 30th day following the mailing of the notice by the property
 27 appraiser.

28 (b) The value adjustment board shall consider these
 29 petitions as expeditiously as possible at the same time it is
 30 considering denials of homestead exemptions pursuant to ss.
 31 194.032 and 196.151.

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1 (c) By July 10, 2005, the property appraiser shall
 2 notify the Department of Revenue of the total amount of
 3 reimbursements denied for which a petition with the value
 4 adjustment board has been filed. The Department of Revenue
 5 shall retain an amount equal to the total amount of claims
 6 which had petitions filed with the value adjustment board, or
 7 \$665,000, whichever is less. This retained amount shall be
 8 used for the purpose of paying those claims that were denied
 9 by the property appraiser but granted by a value adjustment
 10 board. The Department of Revenue shall distribute the
 11 remaining funds in accordance with the provisions of paragraph
 12 (1)(e) to those mobile home owners whose applications for
 13 reimbursement were granted by the property appraiser.

14 (d) The Department of Revenue may not pay claims for
 15 reimbursement from the retained funds until all appeals to the
 16 value adjustment board have become final. If reimbursements
 17 made under paragraph (1)(e) were reduced by the Department of
 18 Revenue, reimbursements granted by the value adjustment boards
 19 shall be reduced by the same percentage. If the total adjusted
 20 reimbursements approved by the value adjustment boards exceeds
 21 the amount retained by the department for paying these
 22 reimbursements, the department shall further reduce all
 23 reimbursement checks by a percentage sufficient to reduce
 24 total reimbursement payments to an amount equal to the amount
 25 retained.

26 (3) Any person who claims reimbursement under section
 27 1 of this act is not eligible for the reimbursement provided
 28 by this section.

29 (4) Any person who knowingly and wilfully gives false
 30 information for the purpose of claiming reimbursement under
 31 this section commits a misdemeanor of the first degree,

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1 punishable as provided in section 775.082, Florida Statutes,
2 or by a fine not exceeding \$5,000, or both.

3 Section 4. The sum of \$15 million is appropriated from
4 the General Revenue fund to the Administrative Trust Fund of
5 the Department of Revenue for the purpose of paying sales tax
6 reimbursements as provided in this act.

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8 (Redesignate subsequent sections.)

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11 ===== T I T L E A M E N D M E N T =====

12 And the title is amended as follows:

13 On page 1, line 26, after the second semicolon,

14

15 insert:

16 providing for reimbursement of the state sales
17 tax paid on the purchase of a mobile home to
18 replace a mobile home that experienced major
19 damage from a named tropical storm; requiring
20 that application for such reimbursement be made
21 with the property appraiser; providing
22 application requirements; requiring that the
23 property owner provide documentation of damage
24 to the mobile home; requiring each property
25 appraiser to determine an applicant's
26 entitlement to reimbursement and the
27 reimbursement amount; limiting the
28 reimbursement amount; requiring property
29 appraisers to submit reimbursement lists to the
30 Department of Revenue by a specified date;
31 requiring the Department of Revenue to

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1 determine the total reimbursement payments;
2 providing definitions; authorizing an applicant
3 to file a petition with the value adjustment
4 board if the application for reimbursement is
5 not fully granted; requiring that the
6 department retain funds for the purpose of
7 paying claims that are subsequently granted by
8 a value adjustment board; providing a penalty
9 for giving false information; providing an
10 appropriation;

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