

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to tax collectors; amending s. 197.332,  
7 F.S.; requiring tax collectors to include in commercial  
8 tax bills certain tax credit and deduction information  
9 relating to the Americans with Disabilities Act; creating  
10 a pilot program for certain counties to study the  
11 effectiveness of current legislation that governs the  
12 advertisement of real or personal property with delinquent  
13 taxes; providing requirements for the pilot program;  
14 requiring the tax collectors of such counties to report to  
15 the Legislature on the results of the pilot program;  
16 providing an effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. Section 197.332, Florida Statutes, is amended  
21 to read:

22 197.332 Duties of tax collectors.--The tax collector has  
23 the authority and obligation to collect all taxes as shown on

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24 | the tax roll by the date of delinquency or to collect delinquent  
25 | taxes, interest, and costs, by sale of tax certificates on real  
26 | property and by seizure and sale of personal property. The tax  
27 | collector shall be allowed to collect reasonable attorney's fees  
28 | and court costs in actions on proceedings to recover delinquent  
29 | taxes, interest, and costs. For tax years 2006, 2007, 2008,  
30 | 2009, and 2010, tax collectors shall insert into commercial tax  
31 | bills information concerning the Federal Tax Credits and Tax  
32 | Deductions for compliance by commercial building modifications  
33 | with requirements of the Americans with Disabilities Act, as  
34 | well as benefits provided by state law for removing  
35 | architectural barriers.

36 |       Section 2. Notwithstanding the provisions of s. 197.402,  
37 | Florida Statutes, the counties of Lake, Marion, Seminole, and  
38 | Sumter shall enter into a pilot program for the next two full  
39 | property tax cycles. During this time, the tax collector in each  
40 | county shall, in lieu of the advertisement required in s.  
41 | 197.402(3), Florida Statutes, advertise once at least 21 days  
42 | prior to a sale under s. 197.402(3), Florida Statutes. At the  
43 | end of this 2-year pilot program, the tax collector in each of  
44 | the counties named in this section shall submit a report to the  
45 | President of the Senate and the Speaker of the House of  
46 | Representatives on or before October 1, 2007, which compares the  
47 | effectiveness of single publication versus the effectiveness of  
48 | triple publication by listing the number and percentage of  
49 | properties on which delinquent taxes were paid after the single  
50 | publication in comparison to the number and percentage of

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51 | properties on which delinquent taxes were paid after three  
52 | publications.

53 |       Section 3. This act shall take effect July 1, 2005.