

By the Committee on Government Efficiency Appropriations

593-379-05

1 A bill to be entitled
2 An act relating to taxation; repealing s. 11,
3 ch. 2000-312, Laws of Florida; abrogating the
4 expiration of provisions in ss. 197.182(1),
5 (3), 120.80(14)(b), 213.21(2), (3),
6 199.185(1)(n), 125.0104(6), (10),
7 212.0305(5)(c), 213.053(7)(j), 212.055(2)(c),
8 (5), (7), F.S., relating to the Department of
9 Revenue passing upon and ordering refunds of
10 property taxes, taxpayer contest proceedings
11 against the department, procedures by which the
12 department may resolve disputes relating to
13 assessment of taxes, interest, and penalties,
14 exemption from the tax on intangible personal
15 property for leasehold estates in governmental
16 property, auditing of records relating to local
17 administration of the Tourist Development Tax,
18 auditing of records relating to local
19 administration of the Convention Development
20 Tax, disclosure of confidential information by
21 the department, levying the County Public
22 Hospital Surtax, distribution of the Local
23 Government Infrastructure Surtax, and the
24 Voter-Approved Indigent Care Surtax, which
25 expiration was scheduled to take effect October
26 1, 2005; providing an effective date.

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

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30 Section 1. Section 11 of chapter 2000-312, Laws of
31 Florida, is repealed.

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Section 2. This act shall take effect July 1, 2005.

SENATE SUMMARY

Abrogates the expiration of a large variety of statutory provisions relating to taxation and tax administration which was scheduled to take effect October 1, 2005, by section 11 of chapter 2000-312, Laws of Florida.