

By Senator Atwater

25-740B-06

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A bill to be entitled

An act relating to the payment of ad valorem taxes; allowing the governing body of a county that has been declared a major disaster area to adopt an ordinance extending the time in which property tax payments made by individuals qualify for early-payment discounts; providing options that counties may choose; providing for expiration of the act; providing an effective date.

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

Section 1. (1) Notwithstanding s. 197.162, Florida Statutes, upon an affirmative vote of the governing body of any county that has been declared a major disaster area approved for individual assistance by the President of the United States, the property tax payment made by an owner of property in that county is eligible for an early-payment discount. The county governing body may adopt any or all of the following options for such discounts:

(a) Four percent for a payment made by January 31, 2006.

(b) Three percent for a payment made by February 28, 2006.

(c) Two percent for a payment made by March 31, 2006.

(2) Subsection (1) does not apply to payments made on behalf of property owners by financial institutions.

(3) This section expires April 1, 2006.

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

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SENATE SUMMARY

Allows the governing body of a county that has been declared a major disaster area to adopt an ordinance extending the time in which ad valorem tax payments made by individuals qualify for early-payment discounts. Provides that counties may choose among options for percentage of the discount and qualifying payment deadlines.