

1                                   A bill to be entitled  
2           An act relating to the payment of ad valorem  
3           taxes; allowing the governing body of a county  
4           that has been declared a major disaster area to  
5           adopt an ordinance extending the time in which  
6           property tax payments made by individuals  
7           qualify for early-payment discounts; providing  
8           options that counties may choose; providing for  
9           implementation by the tax collector; providing  
10          that additional tax notices are not required;  
11          providing for expiration of the act; providing  
12          an effective date.

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

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

25           (a) Four percent for a payment made by January 31,  
26 2006.

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

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

30           (2) The tax collector shall implement any  
31 early-payment discount option adopted under subsection (1).

1 Subsection (1) does not apply to payments made on behalf of  
2 property owners by financial institutions the holder or  
3 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
4 under a contract for deed.

5 (3) If the governing body of any county adopts any  
6 early-payment discount option as authorized in subsection (1)  
7 after tax notices have already been mailed for that tax year,  
8 no additional direct mail notice shall be necessary to notify  
9 taxpayers of the change. Notice by advertisement in a  
10 newspaper of general circulation and posting at all offices of  
11 the tax collector shall be sufficient notice.

12 (4) This section expires April 1, 2006.

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

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