

Bill No. CS for CS for SB 1742

Barcode 090526

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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3	Floor: WD/2R
4	05/03/2006 01:06 PM
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11 Senator King moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 82, between lines 19 and 20,

15  
16 insert:

17 Section 46. Subsection (1) of section 320.015, Florida  
18 Statutes, is amended to read:

19 320.015 Taxation of mobile homes.--

20 (1) A mobile home, as defined in s. 320.01(2),  
 21 regardless of its actual use, shall be subject only to a  
 22 license tax unless classified and taxed as real property. A  
 23 mobile home is to be considered real property only when the  
 24 owner of the mobile home is also the owner of the land on  
 25 which the mobile home is situated and said mobile home is  
 26 permanently affixed thereto. Any prefabricated or modular  
 27 housing unit or portion thereof not manufactured upon an  
 28 integral chassis or undercarriage for travel over the highways  
 29 shall be taxed as real property once it is permanently affixed  
 30 to real property. This subsection does not apply to a display  
 31 home or other inventory being held for sale by a manufacturer

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1 or dealer of modular housing units ~~even though transported~~  
2 ~~over the highways to a site for erection or use.~~

3  
4 (Redesignate subsequent sections.)

5  
6  
7 ===== T I T L E A M E N D M E N T =====

8 And the title is amended as follows:

9 On page 8, line 8, after the semicolon

10  
11 insert:

12 amending s. 320.015, F.S.; providing that a  
13 prefabricated or modular home shall be taxed as  
14 real property after it is permanently affixed  
15 to real property; providing an exception for  
16 certain display homes or dealer inventory;

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