

Bill No. CS for SB 1742

Barcode 671944

CHAMBER ACTION

Senate

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The Committee on Domestic Security (Dockery) recommended the following **amendment to amendment** (720760):

**Senate Amendment (with title amendment)**

On page 30, between lines 2 and 3,

and insert:

Section 18. Subsection (1) of section 320.15, Florida Statutes, is amended to read:

320.015 Taxation of mobile homes.--

(1) A mobile home, as defined in s. 320.01(2), regardless of its actual use, shall be subject only to a license tax unless classified and taxed as real property. A mobile home is to be considered real property only when the owner of the mobile home is also the owner of the land on which the mobile home is situated and said mobile home is permanently affixed thereto. Any prefabricated or modular housing unit or portion thereof not manufactured upon an integral chassis or undercarriage for travel over the highways shall be taxed as real property once permanently affixed to realty and connected to utilities. This section shall not be

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1 construed to apply to a display home or other inventory being  
 2 held for sale by a manufacture/ or dealer of modular housing  
 3 unitseven though transported over the highways to a site for  
 4 erection or use.

5  
 6 (Redesignate subsequent sections.)

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 9 ===== T I T L E A M E N D M E N T =====

10 And the title is amended as follows:

11 On page 70, line 29,after the semicolon

12  
13 insert:

14 amending s. 320.15, F.S.; ensuring display  
 15 homes and homes held in inventory for sale are  
 16 not taxable to the manufacturer or dealer as  
 17 real property;

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