

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

1 Representative(s) Evers offered the following:

2
3 **Amendment (with title amendment)**

4 Between line(s) 2678 and 2679, insert:

5 Section 57. Subsection (1) of section 320.015, Florida
6 Statutes, is amended to read:

7 320.015 Taxation of mobile homes.--

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

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18 section shall not be construed to apply to a display home or
19 other inventory being held for sale by a manufacturer or dealer
20 of modular housing units ~~even though transported over the~~
21 ~~highways to a site for erection or use.~~

22
23

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

25 Between lines 241 and 242, insert:
26 amending s. 320.015, F.S.; revising provisions for taxation of
27 mobile homes as real property; exempting certain inventory of a
28 manufacturer or dealer;