

Bill No. HB 7079, 2nd Eng.

Barcode 333500

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

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Senator King moved the following **amendment to amendment**  
(220694):

**Senate Amendment (with title amendment)**

On page 29, between lines 27 and 28,

insert:

Section 25. Subsection (1) of section 320.015, 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 it is permanently affixed  
to real property. This subsection does not apply to a display

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1 home or other inventory being held for sale by a manufacturer  
 2 or dealer of modular housing units ~~even though transported~~  
 3 ~~over the highways to a site for erection or use.~~

4  
 5 (Redesignate subsequent sections.)  
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8 ===== T I T L E    A M E N D M E N T =====

9 And the title is amended as follows:

10            On page 79, line 4, after the semicolon

11  
 12 insert:

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

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