

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Evers offered the following:

2  
3 **Substitute Amendment for Amendment (962125) (with title**  
4 **amendment)**

5 Between lines 1316 and 1317, insert:

6  
7 Section 24. Subsection (1) of section 320.015, Florida  
8 Statutes, is amended to read:

9 320.015 Taxation of mobile homes.--

10 (1) A mobile home, as defined in s. 320.01(2), regardless  
11 of its actual use, shall be subject only to a license tax unless  
12 classified and taxed as real property. A mobile home is to be  
13 considered real property only when the owner of the mobile home  
14 is also the owner of the land on which the mobile home is  
15 situated and said mobile home is permanently affixed thereto.

16 Any prefabricated or modular housing unit or portion thereof not  
17 manufactured upon an integral chassis or undercarriage for  
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18 | travel over the highways shall be taxed as real property once  
19 | permanently affixed to realty and connected to utilities. This  
20 | section shall not be construed to apply to a display home or  
21 | other inventory being held for sale by a manufacturer or dealer  
22 | of modular housing units ~~even though transported over the~~  
23 | ~~highways to a site for erection or use.~~

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T I T L E   A M E N D M E N T   =====

Remove line 111 and insert:

of civil traffic infraction hearing officers; amending s.  
320.015, F.S.; revising provisions relating to the  
taxation of mobile homes to clarify when specified  
prefabricated or modular housing units shall be taxed as  
real property; providing construction with respect to  
display homes or other inventory being held for sale by a  
manufacturer or dealer of modular housing units; amending  
s.