

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 lines 1316 and 1317, insert:

5
6 Section 24. Subsection (1) of section 320.015, Florida
7 Statutes, is amended to read:

8 320.015 Taxation of mobile homes.--

9 (1) A mobile home, as defined in s. 320.01(2), regardless
10 of its actual use, shall be subject only to a license tax unless
11 classified and taxed as real property. A mobile home is to be
12 considered real property only when the owner of the mobile home
13 is also the owner of the land on which the mobile home is
14 situated and said mobile home is permanently affixed thereto.
15 Any prefabricated or modular housing unit or portion thereof not
16 manufactured upon an integral chassis or undercarriage for
17 travel over the highways shall be taxed as real property, even
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18 | though transported over the highways to a site for erection or
19 | use, once permanently affixed to realty and connected to
20 | utilities. This section shall not be construed to apply to a
21 | display home or other inventory being held for sale by a
22 | manufacturer or dealer of modular housing units.

23 |

24 |

25 | ===== T I T L E A M E N D M E N T =====

26 | Remove line 111 and insert:

27 |

28 | of civil traffic infraction hearing officers; amending s.
29 | 320.015, F.S.; revising provisions relating to the taxation of
30 | mobile homes to clarify when specified prefabricated or modular
31 | housing units shall be taxed as real property; providing
32 | construction with respect to display homes or other inventory
33 | being held for sale by a manufacturer or dealer of modular
34 | housing units; amending s.