

Bill No. CS for SB 1020

Barcode 662484

CHAMBER ACTION

Senate

House

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Senator Haridopolos moved the following amendment:

**Senate Amendment (with title amendment)**

On page 23, line 12, through  
page 24, line 19, delete those lines

and insert:

(13)~~(12)~~(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue ~~appropriate state agency~~.

(b) Within 30 days after ~~of~~ the deadline for certification of compliance required by s. 200.068, the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. 1011.60(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is

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1 completed and approved by the department. The department shall  
2 direct the tax collector to so hold such funds.

3 (c) Any taxing authority so noticed by the department  
4 shall repeat the hearing and notice process required by  
5 paragraph (2)(d), except that:

6 1. The advertisement shall appear within 15 days of  
7 notice from the department.

8 2. The advertisement, in addition to meeting the  
9 requirements of subsection (3), shall contain the following  
10 statement in boldfaced type immediately after the heading:

11  
12 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
13 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
14 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND  
15 NOTICE.

16  
17 3. The millage newly adopted at this hearing shall not  
18 be forwarded to the tax collector or property appraiser and  
19 may not exceed the rate previously adopted.

20 4. If the newly adopted millage is less than the  
21 amount previously forwarded pursuant to subsection (4), any  
22 moneys collected in excess of the new levy shall be held in  
23 reserve until the subsequent fiscal year and shall then be  
24 utilized to reduce ad valorem taxes otherwise necessary.

25 (d) Any county, municipality, or special district  
26 dependent thereon that is in violation of subsection (5) is  
27 subject to forfeiture of the allocation of the local  
28 government half-cent sales tax revenues during the 12 months  
29 following a determination of noncompliance by the Department  
30 of Revenue as described in s. 218.63(3) and this subsection. A  
31 county or municipality is subject to this forfeiture of the

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1 allocation of local government half-cent sales tax revenues in  
 2 the event of such noncompliance with subsection (5) by any  
 3 special district dependent on the county or municipality. If  
 4 any county, municipality, or special district dependent  
 5 thereon is in violation of subsection (5), the department and  
 6 the county, municipality, or special district shall follow the  
 7 procedures set forth in paragraphs (b) and (c).

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

11 And the title is amended as follows:

12            On page 1, line 16, after the semicolon,

13

14 insert:

15            providing that a county, municipality, or  
 16            county or municipality of a dependent special  
 17            district is subject to forfeiture of the  
 18            allocation of the local government half-cent  
 19            sales tax revenues for 12 months if it is  
 20            determined to be in noncompliance with certain  
 21            provisions;

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