

Bill No. CS for SB 2038

Barcode 243178

CHAMBER ACTION

Senate

House

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

Comm: FAV
04/12/2007 09:42 PM

.
. .
. .
. .
. .
. .

The Committee on Community Affairs (Wise) recommended the following amendment:

Senate Amendment (with title amendment)

On page 6, between lines 16 and 17,

insert:

Section 2. Section 201.01, Florida Statutes, is amended to read:

201.01 Documents taxable, generally.--There shall be levied, collected, and paid the taxes specified in this chapter, for and in respect to the several documents, bonds, debentures or certificates of stock and indebtedness, and other documents, instruments, matters, writings, and things described in the following sections, or for or in respect of the vellum, parchment, ~~or~~ paper, or any other medium whether tangible, electronic, or otherwise, upon which such document, instrument, matter, writing, or thing, or any of them, is written, ~~or~~ printed, or created electronically or otherwise, by any person who makes, signs, executes, issues, sells, removes, consigns, assigns, records, or ships the same, or for

Bill No. CS for SB 2038

Barcode 243178

1 whose benefit or use the same are made, signed, executed,
 2 issued, sold, removed, consigned, assigned, recorded, or
 3 shipped in the state. Unless exempt under s. 201.24 or under
 4 any state or federal law, if the United States, the state, or
 5 any political subdivision of the state is a party to a
 6 document taxable under this chapter, any tax specified in this
 7 chapter shall be paid by a nonexempt party to the document.
 8 The documentary stamp taxes shall be paid on all recordable
 9 instruments requiring documentary stamp tax according to law,
 10 prior to recordation. With respect to mortgages or trust deeds
 11 which do not incorporate the certificate of indebtedness, a
 12 notation shall be made on the note or certificate that the tax
 13 has been paid on the mortgage or trust deed.

14 Section 3. Subsections (1) and (3) of section 201.022,
 15 Florida Statutes, are amended to read:

16 201.022 Consideration for realty; filing of return
 17 condition precedent to recordation; penalty; compensation of
 18 clerks; failure to file does not impair validity.--

19 (1) As a condition precedent to the recordation of any
 20 deed transferring an interest in real property, the grantor or
 21 the grantee or agent for grantee shall execute and file a
 22 return with the clerk of the circuit court, who may accept the
 23 return electronically. The return shall state the actual
 24 consideration paid for the interest in real property. The
 25 return shall state the parcel identification number maintained
 26 by the county property appraiser in a manner prescribed by the
 27 department. If the parcel is a split or cutout parcel, the
 28 return shall state the parent parcel identification number if
 29 the parcel identification number has not been assigned. The
 30 return shall not be recorded or otherwise become a public
 31 record and shall be confidential as provided by s. 193.074,

Bill No. CS for SB 2038

Barcode 243178

1 and shall be exempt from the provisions of s. 119.07(1),
 2 except that the Department of Environmental Protection or,
 3 through the Department of Environmental Protection, its
 4 contract appraiser, shall have access to the return to verify
 5 the consideration paid in any transfer of an interest in real
 6 property, when such transfer is considered as part of an
 7 appraisal for a proposed land acquisition project conducted
 8 pursuant to any Department of Environmental Protection land
 9 acquisition program. The Department of Environmental
 10 Protection or its contract appraiser shall not disclose the
 11 contents of the return to any other public or private entity.
 12 The original return shall be forwarded to the Department of
 13 Revenue, and a copy shall be forwarded to the property
 14 appraiser.

15 (3) If the return required by this section is not
 16 executed and filed, the clerk of the circuit court is required
 17 to execute and file the return, on paper or electronically,
 18 with the department. The clerk shall be compensated 1.0
 19 percent of the tax paid on deeds as the cost of processing the
 20 return required by this section in the form of a deduction
 21 from the amount of the tax due and remitted by the clerk, and
 22 the department shall allow the deduction to the clerk paying
 23 and remitting the tax in the manner provided by the
 24 department. However, no deduction or allowance shall be
 25 granted when there is a manifest failure to maintain proper
 26 records or make proper reports. The compensation provided
 27 herein shall be in addition to that provided in s. 201.11(2).

28
29 (Redesignate subsequent sections.)

30
31

Bill No. CS for SB 2038

Barcode 243178

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

2 And the title is amended as follows:

3 On page 1, line 22, after the semicolon,

4

5 insert:

6 amending s. 201.01, F.S.; providing that such
7 electronic documents are subject to the same
8 taxes as paper documents; amending s. 201.022,
9 F.S.; providing for the electronic filing of
10 certain required returns;

11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31