

The Florida Senate  
**HOUSE MESSAGE SUMMARY**

[2007s2482.hms.doc]

BILL: CS/SB 2482, 2<sup>nd</sup> Eng.  
INTRODUCER: Finance and Tax Committee and Senator Haridopolos  
SUBJECT: Tax Administration  
PREPARED BY: Senate Committee on Finance and Tax  
DATE: May 2, 2007

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**I. Amendments Contained in Message:**

House Amendment 1 - 214927 (body with title)

**II. Summary of Amendments Contained in Message:**

House Amendment 1 provides relief for persons whose primary residence were damaged by the tornadoes which struck Florida on December 25, 2006, and February 2, 2007, by reimbursing some of the property taxes levied on storm-damaged homesteads as well as reimbursing sales tax paid on the purchase of replacement mobile homes when the units were permanent residences of permanent residents. The reimbursements are limited to \$1,500 per application. The amendment appropriates a total of \$1.3 million from the General Revenue Fund to the Administrative Trust Fund of the Department of Revenue - \$922,5000 for partial reimbursement of property taxes; \$309,000 for the purpose of paying sales tax reimbursements; and \$70,000 to DOR to cover the costs of administering these provisions.

These provisions of House Amendment 1 defer from the bill as sent to the House in the following ways:

- 1) The partial reimbursement of property taxes is paid from the state General Revenue Fund instead of by the county.
- 2) Provides for reimbursement of up to \$1,500 of sales tax on replacement mobile homes.

The fiscal impact of the bill as amended is a (\$1.0) cash loss to GR, and a recurring, positive GR impact of \$0.6 million.