

By Senator Baker

20-00541-08

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1 A bill to be entitled

2 An act relating to sales taxes; amending s. 39, chapter
3 2007-106, Laws of Florida; extending a deadline for
4 certain mobile home owners to file an application for
5 reimbursement of sales taxes paid on mobile homes
6 purchased to replace mobile homes damaged by a tornado;
7 providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Paragraphs (a) and (d) of subsection (1) and
12 paragraphs (a) and (c) of subsection (2) of section 39 of chapter
13 2007-106, Laws of Florida, are amended to read:

14 Section 39. Reimbursement for sales taxes paid on mobile
15 homes purchased to replace mobile homes damaged by a tornado.--

16 (1) If a mobile home is purchased to replace a mobile home
17 that experienced major damage from a tornado that occurred on
18 December 25, 2006, or February 2, 2007, and if the damaged mobile
19 home was the permanent residence of a permanent resident of this
20 state, the state sales tax paid on the purchase of the
21 replacement mobile home shall be reimbursed in the following
22 manner:

23 (a) An application must be filed on or before October 1,
24 2008 ~~2007~~, by the owner with the property appraiser in the county
25 where the damaged mobile home was located. Failure to file such
26 application on or before October 1, 2008 ~~2007~~, constitutes a
27 waiver of any claim for reimbursement under this section. The
28 application must be filed in the manner and form prescribed by
29 the property appraiser.

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30 (d) The property appraiser shall compile a list of mobile
31 home owners entitled to reimbursement under this section. The
32 list shall be submitted to the Department of Revenue by November
33 1, 2008 ~~2007~~, through an electronic, web-based application
34 provided by the department.

35 (2) (a) The property appraiser shall notify the applicant by
36 mail if the property appraiser determines that the applicant is
37 not entitled to receive the reimbursement that he or she applied
38 for under this section. Such notification shall be made on or
39 before November 1, 2008 ~~2007~~. If an applicant's application for
40 reimbursement is not fully granted, the applicant may file a
41 petition with the value adjustment board for review of that
42 decision. The petition must be filed with the value adjustment
43 board on or before the 30th day after the mailing of the notice
44 by the property appraiser.

45 (c) By December 1, 2008 ~~2007~~, the property appraiser shall
46 notify the department of the total amount of reimbursements
47 denied for which a petition with the value adjustment board has
48 been filed. The department shall retain an amount equal to the
49 total amount of claims for which petitions had been filed with
50 the value adjustment board, or \$309,000, whichever is less. The
51 retained amount shall be used for the purpose of paying claims
52 that were denied by the property appraiser but granted by a value
53 adjustment board. The department shall distribute the remaining
54 funds in accordance with the provisions of paragraph (1) (e) to
55 mobile home owners whose applications for reimbursement were
56 granted by the property appraiser.

57 Section 2. This act shall take effect upon becoming a law.