

By the Committee on Community Affairs; and Senator Baker

578-04961-08

20081426c1

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 requiring that certain unexpended funds certified forward
8 be used for the purpose of paying the reimbursements;
9 providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraphs (a) and (d) of subsection (1) and
14 paragraphs (a) and (c) of subsection (2) of section 39 of chapter
15 2007-106, Laws of Florida, are amended to read:

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

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

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

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30 application must be filed in the manner and form prescribed by
31 the property appraiser.

32 (d) The property appraiser shall compile a list of mobile
33 home owners entitled to reimbursement under this section. The
34 list shall be submitted to the Department of Revenue by November
35 1, 2008 ~~2007~~, through an electronic, web-based application
36 provided by the department.

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

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

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59 Section 2. Notwithstanding the provisions of s. 216.301,
60 Florida Statutes, and in accordance with s. 216.351, Florida
61 Statutes, the unexpended funds certified forward pursuant to
62 section 40 of chapter 2007-106, Laws of Florida, shall be used
63 for the purpose of paying sales tax reimbursements as provided in
64 section 1 of this act.

65 Section 3. This act shall take effect upon becoming a law.