

1                                   A bill to be entitled  
 2           An act relating to local government revenue collections;  
 3           creating s. 215.135, F.S.; authorizing local governments  
 4           and tax collectors to contract with private attorneys or  
 5           collection agents to collect certain delinquent revenues;  
 6           providing for adding contract costs to delinquent  
 7           accounts; providing a limitation; providing for inclusion  
 8           of certain amounts as a part of underlying tax liens under  
 9           certain circumstances; requiring tax collectors to notify  
 10          owners of delinquent accounts of intent to refer accounts  
 11          to a private attorney or collection agent for collection  
 12          and add collection costs to the accounts; authorizing tax  
 13          collectors to recover attorney or collection agent  
 14          collection fees on certain existing proceedings; providing  
 15          a limitation; specifying taxpayer liability for unpaid  
 16          delinquent property taxes, penalties, costs, fees, and  
 17          interest; providing an effective date.

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

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 21           Section 1.   Section 215.135, Florida Statutes, is created  
 22   to read:

23           215.135   Collection of delinquent financial obligations  
 24   owed to units of local government.--

25           (1)   In addition to other provisions of law relating to the  
 26   collection of financial obligations owed to units of local  
 27   government, the governing body of a unit of local government may  
 28   contract with a private attorney or collection agent for the

29 collection of non-ad valorem taxes and any fees, service  
30 charges, fines, costs, and other amounts that remain unpaid for  
31 90 days after the due date. The tax collector may also contract  
32 with a private attorney or collection agent for the collection  
33 of tangible personal property taxes that remain unpaid for 90  
34 days after the delinquency date.

35 (2) The collection fee, including any reasonable  
36 attorney's fee, paid to any private attorney or collection agent  
37 may be added to any account referred for collection pursuant to  
38 this section and may not exceed 40 percent of the amount owed. A  
39 collection fee added to a delinquent tangible personal property  
40 tax account shall become part of the underlying tax lien arising  
41 under s. 197.122(1).

42 (3) A tax collector that elects to add the collection fee  
43 to the total amount owed shall, at least 30 days prior to  
44 referral to a private attorney or collection agent, notify the  
45 individual that delinquent accounts may be referred to a private  
46 attorney or collection agent for collection and that such  
47 attorney's or agent's compensation and other costs, including,  
48 but not limited to, court costs, may be added to the total  
49 amount owed by the individual on the accounts.

50 (4) In a warrant or other action on proceedings that  
51 include unpaid tangible personal property taxes for the current  
52 year to which the collection fee has not yet attached, and for  
53 which the tax collector has contracted with a private attorney  
54 or collection agent, the tax collector may recover attorney or  
55 collection fees in an amount equal to 20 percent of the amount  
56 of taxes, penalties, and interest on those current year taxes

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57 adjudged due by the court.

58 (5) Upon delinquency, the taxpayer shall be liable for all  
59 unpaid delinquent personal property taxes, penalties, costs,  
60 fees, and interest due.

61 Section 2. This act shall take effect July 1, 2009.