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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/26/2009	.	
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The Committee on Finance and Tax (Ring) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Partial payment of current year taxes.-

(1) As used in this section, the term "partial payment" means a payment that is less than the full amount of taxes due. The term does not include payments made pursuant to s. 194.171, s. 196.295, s. 197.222, s. 197.252, or s. 197.303, Florida Statutes.

(2) At the discretion of the tax collector, the tax



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12 collector may accept one partial payment of any amount per
13 parcel for payment of current taxes and assessments on real
14 property or tangible personal property as long as such payment
15 is made prior to the date of delinquency. The remaining amount
16 of tax due, when paid, must be paid in full.

17 (3) The partial payment, less a \$10 processing fee payable
18 to the tax collector, shall be credited to the tax account. A
19 partial payment is not eligible for any applicable discount set
20 forth in s. 197.162, Florida Statutes. The taxpayer has the
21 responsibility to ensure that the remaining amount due is paid.

22 (4) The tax collector shall prepare and mail at least one
23 notice with the balance due pursuant to s. 197.343, Florida
24 Statutes. The tax collector shall mail the notice in the form as
25 he or she considers proper and necessary or as may be required
26 by rule of the department.

27 (5) Any remaining balance that is not paid before April 1
28 or the date of delinquency, becomes delinquent and shall be
29 handled in the same manner as any other unpaid taxes.

30 (6) At the tax collector's discretion, an underpayment of
31 \$10 or less may be deemed a payment in full, rather than a
32 partial payment.

33 (7) A partial payment shall be distributed in equal
34 proportion to all taxing districts and levying authorities
35 applicable to that account.

36 Section 2. Subsection (1) of section 197.343, Florida
37 Statutes, is amended to read:

38 197.343 Tax notices; additional notice required.—

39 (1) An additional tax notice shall be mailed by April 30 to
40 each taxpayer whose payment has not been received. The notice



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41 shall include a description of the property and the following
42 statement: If the taxes for ...(year)... on your property are
43 not paid in full, a tax certificate will be sold for the
44 delinquent ~~these~~ taxes, and your property may be sold at a
45 future date. Contact the tax collector's office at once.

46 Section 3. This act shall take effect July 1, 2009.

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

49 And the title is amended as follows:

50 Delete everything before the enacting clause
51 and insert:

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53 A bill to be entitled

54 An act relating to partial tax payments; defining the
55 term "partial payment"; authorizing tax collectors to
56 accept partial payment for taxes under certain
57 circumstances; imposing a processing fee on a partial
58 tax payment; requiring a tax collector to mail a
59 notice of the remaining amount due after the payment
60 of a partial payment; providing a deadline for payment
61 of the remaining balance; authorizing a tax collector
62 to treat certain underpayment as full payment;
63 providing for the distribution of partial tax
64 payments; amending s. 197.343, F.S.; revising a tax
65 notice to warn taxpayers that a tax certificate will
66 be sold if their property taxes are not paid in full;
67 providing an effective date.