

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Hays offered the following:

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3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Effective July 1, 2009, section 195.022,

6 Florida Statutes, is amended to read:

7 195.022 Forms to be prescribed by Department of
8 Revenue.--The Department of Revenue shall prescribe all forms to
9 be used by property appraisers, tax collectors, clerks of the
10 circuit court, and value adjustment boards in administering and
11 collecting ad valorem taxes. The department shall prescribe a
12 form for each purpose. ~~For counties with a population of 100,000~~
13 ~~or fewer, the Department of Revenue shall furnish the forms. For~~
14 ~~counties with a population greater than 100,000, The county~~
15 officer shall reproduce forms for distribution at the expense of
16 his or her office. A county officer may use a form other than

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17 the form prescribed by the department upon obtaining written
18 permission from the executive director of the department;
19 however, a ~~ne~~ county officer may not shall use a form if the
20 substantive content of the form varies from ~~which is at variance~~
21 ~~with~~ the form prescribed by the department for the same or a
22 similar purpose. If the executive director finds good cause to
23 grant such permission he or she may do so. The county officer
24 may continue to use such approved form until the law that ~~which~~
25 specifies the form is amended or repealed or until the officer
26 receives written disapproval from the executive director.
27 Otherwise, all such officers and their employees shall use the
28 forms, and follow the instructions applicable to the forms,
29 which are prescribed by the department. The department, upon
30 request of any property appraiser or, in any event, at least
31 once every 3 years, shall prescribe and furnish such aerial
32 photographs and nonproperty ownership maps to the property
33 appraisers as are necessary to ensure that all real property
34 within the state is properly listed on the roll. ~~All photographs~~
35 ~~and maps furnished to counties with a population of 25,000 or~~
36 ~~fewer shall be paid for by the department as provided by law.~~
37 ~~For counties with a population greater than 25,000,~~ The
38 department shall furnish such items at the property appraiser's
39 expense. The department may incur reasonable expenses for
40 procuring aerial photographs and nonproperty ownership maps and
41 may charge a fee to the respective property appraiser equal to
42 the cost incurred. The department shall deposit such fees into
43 the Certification Program Trust Fund created pursuant to s.
44 195.002. There shall be a separate account in the trust fund for
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45 the aid and assistance activity of providing aerial photographs
46 and nonproperty ownership maps to property appraisers. The
47 department shall use money in the fund to pay such expenses. ~~All~~
48 ~~forms furnished by the department shall be paid for by the~~
49 ~~department as provided by law.~~ All forms and maps and
50 instructions relating to their use shall be substantially
51 uniform throughout the state. An officer may employ supplemental
52 forms and maps, at the expense of his or her office, which he or
53 she deems expedient for the purpose of administering and
54 collecting ad valorem taxes. The forms required in ss.
55 193.461(3)(a) and 196.011(1) for renewal purposes shall require
56 sufficient information for the property appraiser to evaluate
57 the changes in use since the prior year. If the property
58 appraiser determines, in the case of a taxpayer, that he or she
59 has insufficient current information upon which to approve the
60 exemption, or if the information on the renewal form is
61 inadequate for him or her to evaluate the taxable status of the
62 property, he or she may require the resubmission of an original
63 application.

64 Section 2. Section 213.24, Florida Statutes, is amended to
65 read:

66 213.24 Accrual of penalties and interest on deficiencies;
67 deficiency billing costs.--

68 (1) If notice and demand is made for the payment of any
69 amount due under laws made applicable to this chapter and if
70 such amount is paid within 30 days after the date of such
71 billing or notice and demand, no additional penalties or

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72 interest under this section on the amount so paid shall be
73 imposed for the period after the date of such notice and demand.

74 (2) (a) Billings for deficiencies or automated refunds of
75 tax, penalty, or interest shall not be issued for any amount
76 less than the actual costs incurred to produce a billing or
77 automated refund.

78 (b) The cost of issuing billings or automated refunds for
79 any tax or fee enumerated in s. 213.05 or chapter 443 shall be
80 computed in a study performed by the inspector general of the
81 department. The study shall be conducted every 3 years and at
82 such other times as deemed necessary by the inspector general. A
83 minimum billing and automated refund amount shall be established
84 and adjusted in accordance with the results of such study.

85 (c) Any change in minimum billing or automated refund
86 amounts shall be made effective on July 1 following the
87 completion of the study.

88 (3) (a) An administrative collection processing fee is
89 hereby imposed to offset payment processing and administrative
90 costs incurred by the state due to late payments of collection
91 events. The department shall collect the administrative
92 collection processing fee from any taxpayer who fails to pay the
93 full amount of tax, penalty, and interest due within 90 days
94 from initial notification of the collection event. The
95 department may waive or reduce the administrative collection
96 processing fee if the taxpayer demonstrates that the failure to
97 pay the full amount due within 90 days from the initial
98 notification was due to extraordinary circumstances. The

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99 administrative collection processing fee shall apply to those
100 taxes and fees listed in s. 213.05 and chapter 443.

101 (b) As used in this subsection:

102 1. "Collection event" means when a taxpayer fails to:

103 a. Timely file a complete return;

104 b. Timely pay the full amount of tax reported on a return;

105 or

106 c. Timely pay the full amount due resulting from an audit
107 after all appeal rights have expired or the result has been
108 finally determined.

109 2. "Extraordinary circumstances" means events beyond the
110 control of the taxpayer, including, but not limited to: the
111 taxpayer's death; acts of war or terrorism; natural disaster,
112 fire, or other casualty; or the nonfeasance or misfeasance of
113 the taxpayer's employee or representative responsible for
114 complying with the taxes and fees listed in s. 213.05 and
115 chapter 443. With respect to acts of the taxpayer's employee or
116 representative, the taxpayer must show that the principals of
117 the business lacked actual knowledge of the collection event and
118 any notification of the collection event.

119 (c) The administrative collection processing fee shall be
120 equal to 10 percent of the total amount of tax, penalty, and
121 interest that remains unpaid after 90 days, or \$10 for each
122 collection event, whichever is greater. The administrative
123 collection processing fee shall be imposed in addition to the
124 taxes, fees, penalties, and interest prescribed by law.

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125 (d) Administrative collection processing fees collected
126 pursuant to this subsection shall be deposited into the General
127 Revenue Fund.

128 Section 3. Section 213.75, Florida Statutes, is amended to
129 read:

130 213.75 Application of payments.--

131 (1) Except for any payment made pursuant to s. 213.21, or
132 as otherwise specified by the taxpayer at the time he or she
133 makes a payment, whenever any payment is made to the department
134 with respect to any of the revenue laws of this state, such
135 payment shall be applied in priority order as follows:

136 (a) First, against the accrued interest, if any;

137 (b) The remaining amount, if any, ~~remaining after the~~
138 ~~application to interest~~ shall be credited against any accrued
139 penalty; ~~and~~

140 (c) The remaining amount, if any, shall be credited
141 against the administrative collection processing fee; and

142 (d) The remaining amount, if any, ~~remaining after~~
143 ~~application to interest and penalty~~ shall be credited to any tax
144 due.

145 (2) If a warrant or lien has been filed and recorded by
146 the department, a payment shall be applied in priority order as
147 follows:

148 (a) First, against the costs to record ~~of recordation of~~
149 the warrant or lien, if any;

150 (b) The remaining amount, if any, shall be credited
151 against the administrative collection processing fee;

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152 (c) The remaining amount, if any, ~~remaining~~ shall be
153 applied to accrued interest;

154 (d)~~(e)~~ The remaining amount, if any, ~~remaining after the~~
155 ~~application to interest~~ shall be credited against any accrued
156 penalty; and

157 (e)~~(d)~~ The remaining amount, if any, ~~remaining after~~
158 ~~application to costs, interest, and penalty~~ shall be credited to
159 any tax due.

160 (3) If a levy has been made by the department, a payment
161 shall be applied in priority order as follows:

162 (a) First, against the costs to execute ~~of execution of~~
163 the levy, if any;

164 (b) The remaining amount, if any, shall be credited
165 against the administrative collection processing fee;

166 (c) The remaining amount, if any, ~~remaining~~ shall be
167 applied to accrued interest;

168 (d)~~(e)~~ The remaining amount, if any, ~~remaining after the~~
169 ~~application to interest~~ shall be credited against any accrued
170 penalty; and

171 (e)~~(d)~~ The remaining amount, if any, ~~remaining after~~
172 ~~application to costs, interest, and penalty~~ shall be credited to
173 any tax due.

174 (4) Any surplus proceeds remaining after the application
175 of subsection (3) shall, upon application and satisfactory proof
176 thereof, be refunded by the Chief Financial Officer to the
177 person or persons legally entitled thereto pursuant to s.
178 215.26.

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179 Section 4. The fee imposed by section 213.24(3), Florida
 180 Statutes, shall apply retroactively to any remaining unpaid
 181 amount of tax, interest, and penalty due from any collection
 182 event occurring prior to the effective date of this act;
 183 however, the Department of Revenue may not collect such fee
 184 until September 1, 2009, calculated on the amount remaining
 185 unpaid on that date.

186 Section 5. Except as expressly otherwise provided in this
 187 act, this act shall take effect upon becoming a law.

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

191 Remove the entire title and insert:

192 A bill to be entitled

193 An act relating to the Department of Revenue; amending s.
 194 195.022, F.S.; requiring county property appraisers, tax
 195 collectors, clerks of the circuit court, and value
 196 adjustment boards to bear the expense of reproducing forms
 197 prescribed by the Department of Revenue to administer and
 198 collect ad valorem taxes; requiring property appraisers to
 199 bear the expense of certain aerial photographs and maps
 200 provided by the department; amending s. 213.24, F.S.;
 201 imposing an administrative collection processing fee for
 202 collection events; providing exceptions for extraordinary
 203 circumstances; requiring fees collected to be deposited in
 204 the General Revenue Fund; providing definitions; expanding
 205 the scope of a study on the cost of issuing billings or
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HOUSE AMENDMENT

Bill No. CS/SB 1748

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207 automated refunds for specified taxes to include the taxes
208 and fees to which the administrative collection processing
209 fee applies; amending s. 213.75, F.S.; revising
210 application of payments; providing for retroactive
211 application; providing effective dates.

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