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LEGISLATIVE ACTION

Senate	.	House
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Floor: AD/CR	.	
05/08/2009 12:33 PM	.	
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The Conference Committee on CS for SB 1748 recommended the following:

**Senate Conference Committee Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Effective July 1, 2009, section 195.022, Florida Statutes, is amended to read:

195.022 Forms to be prescribed by Department of Revenue.—  
The Department of Revenue shall prescribe all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and



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12 collecting ad valorem taxes. The department shall prescribe a  
13 form for each purpose. ~~For counties with a population of 100,000~~  
14 ~~or fewer, the Department of Revenue shall furnish the forms. For~~  
15 ~~counties with a population greater than 100,000,~~ The county  
16 officer shall reproduce forms for distribution at the expense of  
17 his or her office. A county officer may use a form other than  
18 the form prescribed by the department upon obtaining written  
19 permission from the executive director of the department;  
20 however, a ~~no~~ county officer may not ~~shall~~ use a form if the  
21 substantive content of the form varies from ~~which is at variance~~  
22 ~~with~~ the form prescribed by the department for the same or a  
23 similar purpose. If the executive director finds good cause to  
24 grant such permission he or she may do so. The county officer  
25 may continue to use the ~~such~~ approved form until the law that  
26 ~~which~~ specifies the form is amended or repealed or until the  
27 officer receives written disapproval from the executive  
28 director. Otherwise, all such officers and their employees shall  
29 use the forms, and follow the instructions applicable to the  
30 forms, which are prescribed by the department. ~~The department,~~  
31 Upon request of any property appraiser or, in any event, at  
32 least once every 3 years, the department shall prescribe and  
33 furnish such aerial photographs and nonproperty ownership maps  
34 to the property appraisers as ~~are~~ necessary to ensure that all  
35 real property within the state is properly listed on the roll.  
36 All photographs and maps furnished to counties with a population  
37 of 25,000 or fewer shall be paid for by the department as  
38 provided by law. For counties with a population greater than  
39 25,000, the department shall furnish such items at the property  
40 appraiser's expense. The department may incur reasonable



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41 expenses for procuring aerial photographs and nonproperty  
42 ownership maps and may charge a fee to the respective property  
43 appraiser equal to the cost incurred. The department shall  
44 deposit such fees into the Certification Program Trust Fund  
45 created pursuant to s. 195.002. There shall be a separate  
46 account in the trust fund for the aid and assistance activity of  
47 providing aerial photographs and nonproperty ownership maps to  
48 property appraisers. The department shall use money in the fund  
49 to pay such expenses. ~~All forms furnished by the department~~  
50 ~~shall be paid for by the department as provided by law.~~ All  
51 forms and maps and instructions relating to their use must ~~shall~~  
52 be substantially uniform throughout the state. An officer may  
53 employ supplemental forms and maps, at the expense of his or her  
54 office, which he or she deems expedient for the purpose of  
55 administering and collecting ad valorem taxes. The forms  
56 required in ss. 193.461(3)(a) and 196.011(1) for renewal  
57 purposes must ~~shall~~ require sufficient information for the  
58 property appraiser to evaluate the changes in use since the  
59 prior year. If the property appraiser determines, in the case of  
60 a taxpayer, that he or she has insufficient current information  
61 upon which to approve the exemption, or if the information on  
62 the renewal form is inadequate for him or her to evaluate the  
63 taxable status of the property, he or she may require the  
64 resubmission of an original application.

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

67 213.24 Accrual of penalties and interest on deficiencies;  
68 deficiency billing costs.—

69 (1) If notice and demand is made for the payment of any



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70 amount due under laws ~~made~~ applicable to this chapter and if  
71 such amount is paid within 30 days after the date of such  
72 billing or notice and demand, no additional penalties or  
73 interest under this section on the amount so paid shall be  
74 imposed for the period after the date of such notice and demand.

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

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

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

89 (3) An administrative collection processing fee shall be  
90 imposed to offset payment processing and administrative costs  
91 incurred by the state due to late payment of a collection event.

92 (a) As used in this subsection, the term:

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

94 a. Timely file a complete return;

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

96 or

97 c. Timely pay the full amount due resulting from an audit  
98 after all appeal rights have expired or the result has been



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99 finally determined.

100 2. "Extraordinary circumstances" means events beyond the  
101 control of the taxpayer, including, but not limited to, the  
102 taxpayer's death; acts of war or terrorism; natural disaster,  
103 fire, or other casualty; or the nonfeasance or misfeasance of  
104 the taxpayer's employee or representative responsible for  
105 complying with the taxes and fees listed in s. 213.05 and  
106 chapter 443. With respect to acts of the taxpayer's employee or  
107 representative, the taxpayer must show that the principals of  
108 the business lacked actual knowledge of the collection event and  
109 any notification of the collection event.

110 (b) The department shall collect the fee from a taxpayer  
111 who fails to pay the full amount of tax, penalty, and interest  
112 due within 90 days following initial notification of the  
113 collection event. The department may waive or reduce the fee if  
114 the taxpayer demonstrates that the failure to pay the full  
115 amount due within 90 days following the initial notification was  
116 due to extraordinary circumstances. The fee applies to those  
117 taxes and fees listed in s. 213.05 and chapter 443 and  
118 administered by the department.

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

124 (d) Fees collected pursuant to this subsection shall be  
125 distributed each fiscal year as follows:

126 1. The first \$6.2 million collected shall be deposited into  
127 the department's Operations Trust Fund.



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128           2. Any amount collected above \$6.2 million shall be  
129 deposited into the General Revenue Fund.

130           Section 3. Section 213.75, Florida Statutes, is amended to  
131 read:

132           213.75 Application of payments.-

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

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

140           (b) The remaining amount, if any, ~~remaining after the~~  
141 ~~application to interest~~ shall be credited against any accrued  
142 penalty; ~~and~~

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

145           (d) The remaining amount, if any, ~~remaining after~~  
146 ~~application to interest and penalty~~ shall be credited to any tax  
147 due.

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

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

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

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



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

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

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

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

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

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

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

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

177            (4) Any surplus proceeds remaining after the application of  
178 subsection (3) shall, upon application and satisfactory proof  
179 thereof, be refunded by the Chief Financial Officer to the  
180 person or persons legally entitled ~~thereto~~ pursuant to s.  
181 215.26.

182            Section 4. The fee imposed by s. 213.24(3), Florida  
183 Statutes, as created by this act, applies retroactively to any  
184 remaining unpaid amount of tax, interest, and penalty due from  
185 any collection event occurring before the effective date of this



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186 act. However, the Department of Revenue may not collect such fee  
187 until September 1, 2009, calculated on the amount remaining  
188 unpaid on that date.

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

191

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

193 And the title is amended as follows:

194 Delete everything before the enacting clause  
195 and insert:

196 A bill to be entitled  
197 An act relating to the Department of Revenue; amending  
198 s. 195.022, F.S.; revising provisions relating to  
199 forms prescribed by the Department of Revenue for the  
200 administration and collection of ad valorem taxes;  
201 amending s. 213.24, F.S.; imposing an administrative  
202 collection processing fee for collection events;  
203 providing definitions; providing exceptions for  
204 extraordinary circumstances; providing for the  
205 allocation of the fees collected; amending s. 213.75,  
206 F.S.; revising application of payments; providing for  
207 application of the administrative collection  
208 processing fees to certain collection events;  
209 providing for retroactive application; providing  
210 effective dates.