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2 An act relating to the Department of Revenue; amending
3 s. 195.022, F.S.; revising provisions relating to
4 forms prescribed by the Department of Revenue for the
5 administration and collection of ad valorem taxes;
6 amending s. 213.24, F.S.; imposing an administrative
7 collection processing fee for collection events;
8 providing definitions; providing exceptions for
9 extraordinary circumstances; providing for the
10 allocation of the fees collected; amending s. 213.75,
11 F.S.; revising application of payments; providing for
12 application of the administrative collection
13 processing fees to certain collection events;
14 providing for retroactive application; providing
15 effective dates.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Effective July 1, 2009, section 195.022, Florida
20 Statutes, is amended to read:

21 195.022 Forms to be prescribed by Department of Revenue.—
22 The Department of Revenue shall prescribe all forms to be used
23 by property appraisers, tax collectors, clerks of the circuit
24 court, and value adjustment boards in administering and
25 collecting ad valorem taxes. The department shall prescribe a
26 form for each purpose. ~~For counties with a population of 100,000~~
27 ~~or fewer, the Department of Revenue shall furnish the forms. For~~
28 ~~counties with a population greater than 100,000,~~ The county
29 officer shall reproduce forms for distribution at the expense of

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30 his or her office. A county officer may use a form other than
31 the form prescribed by the department upon obtaining written
32 permission from the executive director of the department;
33 however, a ~~no~~ county officer may not ~~shall~~ use a form if the
34 substantive content of the form varies from ~~which is at variance~~
35 ~~with~~ the form prescribed by the department for the same or a
36 similar purpose. If the executive director finds good cause to
37 grant such permission he or she may do so. The county officer
38 may continue to use the ~~such~~ approved form until the law that
39 ~~which~~ specifies the form is amended or repealed or until the
40 officer receives written disapproval from the executive
41 director. Otherwise, all such officers and their employees shall
42 use the forms, and follow the instructions applicable to the
43 forms, which are prescribed by the department. ~~The department,~~
44 Upon request of any property appraiser or, in any event, at
45 least once every 3 years, the department shall prescribe and
46 furnish such aerial photographs and nonproperty ownership maps
47 to the property appraisers as ~~are~~ necessary to ensure that all
48 real property within the state is properly listed on the roll.
49 All photographs and maps furnished to counties with a population
50 of 25,000 or fewer shall be paid for by the department as
51 provided by law. For counties with a population greater than
52 25,000, the department shall furnish such items at the property
53 appraiser's expense. The department may incur reasonable
54 expenses for procuring aerial photographs and nonproperty
55 ownership maps and may charge a fee to the respective property
56 appraiser equal to the cost incurred. The department shall
57 deposit such fees into the Certification Program Trust Fund
58 created pursuant to s. 195.002. There shall be a separate

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59 account in the trust fund for the aid and assistance activity of
60 providing aerial photographs and nonproperty ownership maps to
61 property appraisers. The department shall use money in the fund
62 to pay such expenses. ~~All forms furnished by the department~~
63 ~~shall be paid for by the department as provided by law.~~ All
64 forms and maps and instructions relating to their use must ~~shall~~
65 be substantially uniform throughout the state. An officer may
66 employ supplemental forms and maps, at the expense of his or her
67 office, which he or she deems expedient for the purpose of
68 administering and collecting ad valorem taxes. The forms
69 required in ss. 193.461(3)(a) and 196.011(1) for renewal
70 purposes must ~~shall~~ require sufficient information for the
71 property appraiser to evaluate the changes in use since the
72 prior year. If the property appraiser determines, in the case of
73 a taxpayer, that he or she has insufficient current information
74 upon which to approve the exemption, or if the information on
75 the renewal form is inadequate for him or her to evaluate the
76 taxable status of the property, he or she may require the
77 resubmission of an original application.

78 Section 2. Section 213.24, Florida Statutes, is amended to
79 read:

80 213.24 Accrual of penalties and interest on deficiencies;
81 deficiency billing costs.—

82 (1) If notice and demand is made for the payment of any
83 amount due under laws ~~made~~ applicable to this chapter and if
84 such amount is paid within 30 days after the date of such
85 billing or notice and demand, no additional penalties or
86 interest under this section on the amount so paid shall be
87 imposed for the period after the date of such notice and demand.

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

92 (b) The cost of issuing billings or automated refunds for
93 any tax or fee enumerated in s. 213.05 or chapter 443 shall be
94 computed in a study performed by the inspector general of the
95 department. The study shall be conducted every 3 years and at
96 such other times as deemed necessary by the inspector general. A
97 minimum billing and automated refund amount shall be established
98 and adjusted in accordance with the results of such study.

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

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

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

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

107 a. Timely file a complete return;

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

109 or

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

113 2. "Extraordinary circumstances" means events beyond the
114 control of the taxpayer, including, but not limited to, the
115 taxpayer's death; acts of war or terrorism; natural disaster,
116 fire, or other casualty; or the nonfeasance or misfeasance of

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117 the taxpayer's employee or representative responsible for
118 complying with the taxes and fees listed in s. 213.05 and
119 chapter 443. With respect to acts of the taxpayer's employee or
120 representative, the taxpayer must show that the principals of
121 the business lacked actual knowledge of the collection event and
122 any notification of the collection event.

123 (b) The department shall collect the fee from a taxpayer
124 who fails to pay the full amount of tax, penalty, and interest
125 due within 90 days following initial notification of the
126 collection event. The department may waive or reduce the fee if
127 the taxpayer demonstrates that the failure to pay the full
128 amount due within 90 days following the initial notification was
129 due to extraordinary circumstances. The fee applies to those
130 taxes and fees listed in s. 213.05 and chapter 443 and
131 administered by the department.

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

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

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

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

143 Section 3. Section 213.75, Florida Statutes, is amended to
144 read:

145 213.75 Application of payments.-

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

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

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

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

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

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

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

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

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

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

173 (e) ~~(d)~~ The remaining amount, if any, ~~remaining after~~
174 ~~application to costs, interest, and penalty~~ shall be credited to

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175 any tax due.

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

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

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

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

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

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

190 (4) Any surplus proceeds remaining after the application of
191 subsection (3) shall, upon application and satisfactory proof
192 thereof, be refunded by the Chief Financial Officer to the
193 person or persons legally entitled ~~thereto~~ pursuant to s.
194 215.26.

195 Section 4. The fee imposed by s. 213.24(3), Florida
196 Statutes, as created by this act, applies retroactively to any
197 remaining unpaid amount of tax, interest, and penalty due from
198 any collection event occurring before the effective date of this
199 act. However, the Department of Revenue may not collect such fee
200 until September 1, 2009, calculated on the amount remaining
201 unpaid on that date.

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