

By Senator Crist

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1 A bill to be entitled
2 An act relating to the collection of taxes; creating
3 s. 215.125, F.S.; authorizing a local government to
4 enter into a contract with a private attorney or
5 collection agent to collect non-ad valorem taxes,
6 fees, service charges, fines, and costs that remain
7 unpaid for 90 days after the due date for such
8 financial obligations; authorizing a tax collector to
9 enter into a contract with a private collector or
10 collection agent to collect tangible personal property
11 taxes that remain unpaid for 90 days after the taxes
12 become delinquent; providing that the collection fee,
13 including reasonable attorney's fees or other costs,
14 may be added to an account referred for collection;
15 prohibiting such fees and costs from exceeding 40
16 percent of the amount owed; requiring that a
17 collection fee that is added to an account for
18 delinquent tangible personal property taxes become a
19 part of an underlying tax lien; requiring that a tax
20 collector notify the owner of a delinquent account
21 that such account will be referred to a private
22 attorney or collection agent at least 30 days before
23 such referral; authorizing a tax collector to recover
24 collection fees in an amount equal to 20 percent of
25 the amount owed if the collection fee has not attached
26 to the tangible personal property taxes; providing for
27 the liability of delinquent taxpayers; providing an
28 effective date.
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30 Be It Enacted by the Legislature of the State of Florida:

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32 Section 1. Section 215.125, Florida Statutes, is created to
33 read:

34 215.125 Collection of delinquent financial obligations owed
35 to units of local government.-

36 (1) In addition to other provisions of law relating to the
37 collection of financial obligations owed to units of local
38 government, a local government may enter into a contract with a
39 private attorney or collection agent for the collection of non-
40 ad valorem taxes and any fees, service charges, fines, costs,
41 and other amounts owed to the local government which remain
42 unpaid for 90 days after the due date of such financial
43 obligations. A tax collector may also enter into a contract with
44 a private attorney or collection agent for the collection of
45 tangible personal property taxes that remain unpaid for 90 days
46 after the date that such taxes become delinquent.

47 (2) The collection fee, including any reasonable attorney's
48 fees or other costs, paid to a private attorney or collection
49 agent may be added to an account that is referred for collection
50 pursuant to this section. The collection fee, including any
51 reasonable attorney's fees or other costs, may not exceed 40
52 percent of the amount owed. The collection fee, including any
53 reasonable attorney's fees or other costs, which is added to an
54 account for delinquent tangible personal property taxes shall
55 become part of the underlying tax lien arising under s.
56 197.122 (1).

57 (3) If a tax collector adds the collection fee to a
58 delinquent account, the tax collector shall notify the owner of

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59 the account, at least 30 days before referring such account for
60 collection, that the delinquent account may be referred to a
61 private attorney or collection agent for collection and that
62 attorney's fees or other fees and costs relating to collection,
63 including court costs, shall be added to the total amount owed
64 on the account.

65 (4) If a tax warrant or an administrative or judicial
66 action or proceeding includes unpaid tangible personal property
67 taxes for the current year to which the collection fee has not
68 yet attached and the tax collector has entered into a contract
69 with a private attorney or collection agent, the tax collector
70 may recover collection fees in an amount equal to 20 percent of
71 the amount of taxes, penalties, and interest due on the current
72 year's taxes.

73 (5) Upon delinquency, the taxpayer is liable for all unpaid
74 delinquent personal property taxes, penalties, costs, fees, and
75 interest due.

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