

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Holder offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line(s) 389-408 and insert:

5 Section 5. Partial payment of current year taxes.--

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

11 (2) At the discretion of the tax collector, the tax
12 collector may accept one or more partial payments of any amount
13 per 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.

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

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

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

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

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

37 Section 6. Subsection (1) of section 197.343, Florida
38 Statutes, is amended to read:

39 197.343 Tax notices; additional notice required.--

40 (1) An additional tax notice shall be mailed by April 30
41 to each taxpayer whose payment has not been received. The notice
42 shall include a description of the property and the following
43 statement: If the taxes for(year)..... on your property
44 are not paid in full, a tax certificate will be sold for the
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45 delinquent ~~these~~ taxes, and your property may be sold at a
46 future date. Contact the tax collector's office at once.

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

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Remove line(s) 20-23 and insert:

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daily in charter counties; defining the term "partial payment";

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authorizing tax collectors to accept partial payment of taxes

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under certain circumstances; imposing a processing fee on a

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partial tax payment; requiring a tax collector to mail a notice

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of the remaining amount due after the payment of a partial

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payment; providing a deadline for payment of the remaining

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balance; authorizing a tax collector to treat certain

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underpayment as full payment; providing for the distribution of

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partial tax payments; amending s. 197.343, F.S.; revising a tax

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notice to warn taxpayers that a tax certificate will be sold if

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their property taxes are not paid in full; providing for

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retroactive operation of