

HB 559

2010

1                   A bill to be entitled  
2           An act relating to local government revenue collections;  
3           creating s. 215.125, F.S.; authorizing a local government  
4           to enter into a contract with a private attorney or  
5           collection agent to collect tangible personal property  
6           taxes and other financial obligations that remain unpaid  
7           for 90 days after the due date; authorizing a tax  
8           collector to enter into a contract with a private attorney  
9           or collection agent to collect any financial obligations  
10          and taxes other than real property taxes that remain  
11          unpaid for 90 days after the due date; providing that the  
12          collection fee, including reasonable attorney's fees or  
13          other costs, may be added to an account referred for  
14          collection; prohibiting such fees and costs from exceeding  
15          40 percent of the amount owed; requiring that a collection  
16          fee that is added to an account for delinquent tangible  
17          personal property taxes becomes a part of an underlying  
18          tax lien; requiring that a tax collector notify the owner  
19          of a delinquent account that such account will be referred  
20          to a private attorney or collection agent at least 30 days  
21          before such referral; providing for the financial  
22          liability of delinquent taxpayers; providing an effective  
23          date.

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25   Be It Enacted by the Legislature of the State of Florida:

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27           Section 1.   Section 215.125, Florida Statutes, is created  
28   to read:

29           215.125 Collection of delinquent financial obligations  
 30 owed to units of local government.—

31           (1) In addition to other provisions of law relating to the  
 32 collection of any financial obligations owed to units of local  
 33 government, a local government may enter into a contract with a  
 34 private attorney or collection agent for the collection of  
 35 tangible personal property taxes and any fees, service charges,  
 36 finances, costs, and other amounts owed to the local government  
 37 that remain unpaid for 90 days after the due date of such taxes  
 38 or financial obligations. Except for taxes on real property, a  
 39 tax collector may also enter into a contract with a private  
 40 attorney or collection agent for the collection of any taxes,  
 41 fees, service charges, fines, costs, and other financial  
 42 obligations collected by the office of the tax collector that  
 43 remain unpaid for 90 days after the due date of such taxes or  
 44 financial obligations.

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

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

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

63 (4) Upon delinquency, the taxpayer is liable for all  
64 unpaid delinquent taxes, penalties, costs, fees, and interest  
65 due.

66 Section 2. This act shall take effect July 1, 2010.