

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; authorizing a
8 tax collector to enter into a contract with a private
9 attorney or collection agent to collect any taxes,
10 fees, service charges, fines, costs, and other
11 financial obligations collected by the office of the
12 tax collector which remain unpaid for 90 days after
13 the due date; providing that the collection fee,
14 including reasonable attorney's fees or other costs,
15 may be added to an account referred for collection;
16 prohibiting such fees and costs from exceeding 40
17 percent of the amount owed; providing that the
18 collection fee added to an account for delinquent
19 tangible personal property taxes becomes a part of the
20 underlying tax lien; requiring that a tax collector
21 notify the owner of a delinquent account that such
22 account will be referred to a private attorney or
23 collection agent at least 30 days before such
24 referral; providing for the liability of delinquent
25 taxpayers; providing an effective date.

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

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29 Section 1. Section 215.125, Florida Statutes, is created to

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30 read:

31 215.125 Collection of delinquent financial obligations owed
32 to units of local government.-

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

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

56 (3) If a tax collector adds the collection fee to a
57 delinquent account, the tax collector shall notify the owner of
58 the account, at least 30 days before referring such account for

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

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

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