



538026

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/12/2011	.	
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The Committee on Budget Subcommittee on Finance and Tax  
(Bogdanoff) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 795 - 1005  
and insert:

Section 28. Paragraph (i) of subsection (1) of section  
197.182, Florida Statutes, is amended to read:

197.182 Department of Revenue to pass upon and order  
refunds.—

(1)

(i) If the refund is not one that can be directly acted  
upon by the tax collector, for which an order from the  
department is required, the tax collector shall forward the



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13 claim for refund to the department upon receipt of the  
14 correction from the property appraiser or 30 days after the  
15 claim for refund, whichever occurs first. This provision does  
16 not apply to corrections resulting in refunds of less than  
17 \$2,500 ~~\$400~~, which the tax collector shall make directly,  
18 without order from the department, and from undistributed funds,  
19 and may make without approval of the various taxing authorities.  
20

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

22 And the title is amended as follows:

23 Delete lines 94 - 110

24 and insert:

25 Government; amending s. 197.182, F.S.; increasing the  
26 maximum value of refund that may be made by the tax  
27 collector without approval by the Department of  
28 Revenue; amending ss.