

1 A bill to be entitled
 2 An act relating to senior citizen and teacher property
 3 tax protection; prohibiting a tax collector from
 4 including on forms, or assessing or collecting,
 5 certain charges on property tax bills for certain
 6 identified populations; prohibiting a tax collector
 7 from authorizing a debt collection entity to collect
 8 certain charges on property tax bills for certain
 9 identified populations; prohibiting a tax collector
 10 from selling a tax certificate on certain properties
 11 under specified circumstances; requiring the
 12 Department of Revenue to work with tax collectors to
 13 identify mechanisms, strategies, and funding sources
 14 for assisting certain populations pay for delinquent
 15 charges; providing an effective date.

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

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 19 Section 1. (1) Notwithstanding any law to the contrary, a
 20 tax collector may not include on any form sent out by the
 21 office, or assess or collect, any fees, charges, taxes, or other
 22 assessments, however labeled, for the delinquent payment of any
 23 portion of the property tax bill, if a person is:

24 (a) Age 65 or older and is a low-income person or lives in
 25 a low-income household as those terms are defined in s.

26 | 420.9071(19), Florida Statutes.

27 | (b) A public school teacher whose annual salary is less
28 | than \$45,000.

29 | (2) Notwithstanding any law to the contrary, a tax
30 | collector may not authorize a debt collection entity to collect
31 | outstanding fees, charges, taxes, or other assessments, however
32 | labeled, for the delinquent payment of any portion of the
33 | property tax bill, for a person who is age 65 or older and is a
34 | low-income person or lives in a low-income household as those
35 | terms are defined in s. 420.9071(19), Florida Statutes.

36 | (3) A tax collector or his or her designee may not sell a
37 | tax certificate on property owned by a person who is age 65 or
38 | older and is a low-income person or lives in a low-income
39 | household as those terms are defined in s. 420.9071(19), Florida
40 | Statutes, if the only portion of the tax bill that remains
41 | unpaid are fees, charges, taxes, or other assessments, however
42 | labeled, for the delinquent payment of any portion of the
43 | property tax bill.

44 | (4) The Department of Revenue shall work with the tax
45 | collectors of the state to identify mechanisms, strategies, and
46 | funding sources that may be utilized to assist persons
47 | identified in paragraph (1)(a) with the payment of outstanding
48 | fees, charges, taxes, or other assessments, however labeled,
49 | related to the delinquent payment of any portion of a property
50 | tax bill.

HB 829

2021

51 | Section 2. This act shall take effect July 1, 2021. |