



26 | 420.9071, 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, 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, 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.

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51 |       Section 2.   This act shall take effect July 1, 2022.       |