

By Senator Brodeur

9-00946-22

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1 A bill to be entitled  
2 An act relating to tax collector budgets; amending s.  
3 195.087, F.S.; revising the annual deadline by which a  
4 tax collector must submit a budget to the Department  
5 of Revenue for approval; authorizing boards of county  
6 commissioners to submit feedback to the department  
7 within a specified timeframe; requiring the department  
8 to take into account such feedback; requiring the  
9 department to send copies of its certifications of tax  
10 collector budgets to boards of county commissioners;  
11 requiring the department to respond in writing to  
12 feedback from boards of county commissioners;  
13 requiring tax collectors to send copies of revised  
14 budgets to boards of county commissioners; requiring  
15 the department to send approvals of revised budgets to  
16 tax collectors and boards of county commissioners;  
17 deleting an obsolete provision; making technical  
18 changes; reenacting s. 197.332(2), relating to duties  
19 of tax collectors and branch offices, to incorporate  
20 the amendments made by this act to s. 195.087, F.S, in  
21 a reference thereto; providing an effective date.

22  
23 Be It Enacted by the Legislature of the State of Florida:

24  
25 Section 1. Subsection (2) of section 195.087, Florida  
26 Statutes, is amended to read:

27 195.087 Budget and related matters of property appraisers  
28 and tax collectors ~~to submit budgets to Department of Revenue.-~~

29 (2) On or before June ~~August~~ 1 of each year, each tax

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30 collector, regardless of the form of county government, shall  
31 submit to the Department of Revenue a budget for the operation  
32 of the tax collector's office for the ensuing fiscal year, in  
33 the manner and form prescribed by the department. A copy of such  
34 budget must ~~shall~~ be provided ~~furnished~~ at the same time to the  
35 board of county commissioners, which may review and provide  
36 comments on and objections to the budget to the department  
37 within 30 days after receiving the copy of the budget. After the  
38 end of the 30-day period, the department shall examine the  
39 budget, taking into account the comments and objections of the  
40 board of county commissioners. ~~and,~~ If the department finds the  
41 budget ~~it is found~~ adequate to carry on the work of the tax  
42 collector, it must ~~shall~~ approve the budget, and certify it back  
43 to the tax collector, and send a copy of the certification to  
44 the board of county commissioners. If the department finds the  
45 budget inadequate or excessive, it must ~~shall~~ return such budget  
46 to the tax collector, together with its ruling on the budget  
47 ~~thereon.~~ The department shall respond in writing to all comments  
48 and objections by the board of county commissioners regardless  
49 of whether the proposed budget is approved. If the budget is not  
50 approved, the tax collector must ~~shall~~ revise the budget as  
51 required and resubmit it to the department and send a copy of  
52 the revised budget to the board of county commissioners. After  
53 the final approval of the budget by the department, a copy of  
54 which must be provided to the tax collector and the board of  
55 county commissioners, ~~there shall be no~~ reduction or increase  
56 may not be made by any officer, board, or commission without the  
57 approval of the department. However, all moneys received by tax  
58 collectors in complying with chapter 119 must ~~shall~~ be accounted

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59 for in the same manner as provided for in s. 218.36, for moneys  
60 received as county fees and commissions, and any such moneys may  
61 be used and expended in the same manner and to the same extent  
62 as funds budgeted for the office and no budget amendment is  
63 ~~shall be~~ required. This subsection does not apply ~~in a county in~~  
64 ~~which the office of tax collector has been abolished and the~~  
65 ~~duties of that office have been transferred to another office~~  
66 ~~pursuant to s. 1(d), Art. VIII of the State Constitution or in a~~  
67 county in which a resolution is in effect pursuant to s. 145.022  
68 or in any charter county where the charter specifically provides  
69 for a different method for the submission of the tax collector's  
70 budget.

71 Section 2. For the purpose of incorporating the amendments  
72 made by this act to section 195.087, Florida Statutes, in a  
73 reference thereto, subsection (2) of section 197.332, Florida  
74 Statutes, is reenacted to read:

75 197.332 Duties of tax collectors; branch offices.—

76 (2) A county tax collector may establish one or more branch  
77 offices by acquiring title to real property or by lease  
78 agreement. The tax collector may hire staff and equip such  
79 branch offices to conduct state business, or, if authorized to  
80 do so by resolution of the county governing body, conduct county  
81 business pursuant to s. 1(k), Art. VIII of the State  
82 Constitution. The department shall rely on the tax collector's  
83 determination that a branch office is necessary and shall base  
84 its approval of the tax collector's budget in accordance with  
85 the procedures of s. 195.087(2).

86 Section 3. This act shall take effect July 1, 2022.