

By Senator Rodriguez

39-01251-22

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1 A bill to be entitled
2 An act relating to tax discount percentage rates;
3 amending s. 197.162, F.S.; revising the tax discount
4 percentage rates for all taxes assessed on the county
5 tax rolls; providing an effective date.
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7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Subsections (1) and (3) of section 197.162,
10 Florida Statutes, are amended to read:

11 197.162 Tax discount payment periods.—

12 (1) For all taxes assessed on the county tax rolls and
13 collected by the county tax collector, discounts for payments
14 made before delinquency shall be at the rate of 6 4 percent in
15 the month of November or at any time within 30 days after the
16 sending of the original tax notice; 5 3 percent in the following
17 month of December; 4 2 percent in the following month of
18 January; 3 1 percent in the following month of February; 1 and
19 zero percent within the first 10 days in the following month of
20 March; and zero percent after the first 10 days in the following
21 month of March or within 30 days before the date of delinquency
22 if the date of delinquency is after April 1.

23 (3) A discount rate of 6 4 percent applies for 30 days
24 after the sending of a tax notice resulting from the action of a
25 value adjustment board when a corrected tax notice is issued
26 before the taxes become delinquent pursuant to s. 197.333.
27 Thereafter, the regular discount periods apply.

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