

1 A bill to be entitled
 2 An act relating to sales of tax certificates; amending
 3 s. 197.102, F.S.; defining the terms "beneficial
 4 owner" and "legal entity"; creating s. 197.4315, F.S.;
 5 providing legislative intent; amending s. 197.432,
 6 F.S.; removing specified authorities of a tax
 7 collector related to deposits and bidding for tax
 8 certificates; providing that a person may register and
 9 participate in tax certificate sales; removing
 10 authorization for tax collectors to receive a
 11 specified commission upon the sale of a tax
 12 certificate under certain conditions; amending s.
 13 192.0105, F.S.; correcting a cross-reference;
 14 providing an effective date.

15
 16 Be It Enacted by the Legislature of the State of Florida:

17
 18 Section 1. Paragraph (b) of subsection (1) of section
 19 197.102, Florida Statutes, is redesignated as paragraph (c),
 20 present paragraphs (c) through (i) are redesignated as
 21 paragraphs (e) through (k), respectively, and new paragraphs (b)
 22 and (d) are added to that subsection, to read:

23 197.102 Definitions.—

24 (1) As used in this chapter, the following definitions
 25 apply, unless the context clearly requires otherwise:

HB 977

2022

26 (b) "Beneficial owner" means an individual or a legal
27 entity that owns or controls more than one legal entity.

28 (d) "Legal entity" means any firm, association, joint
29 adventure, partnership, estate, trust, business trust,
30 syndicate, fiduciary, corporation, other group or combination,
31 or any other entity that has been assigned a unique federal
32 identification number.

33 Section 2. Section 197.4315, Florida Statutes, is created
34 to read:

35 197.4315 Public Policy.—It is the public policy of the
36 state that the process for securing revenue for local
37 governments through the sale of tax certificates for unpaid ad
38 valorem taxes be designed and implemented to provide the
39 delinquent property owner the best opportunity to redeem
40 delinquent taxes by ensuring that a tax certificate is sold to
41 the person who will demand the lowest rate of interest less than
42 the maximum interest rate authorized by general law. Limitations
43 upon bidders which are structured to discourage volume or
44 institutional buyers inappropriately focus on the investors'
45 economic interests rather than ensuring that interest rates
46 charged to delinquent taxpayers remain as low as possible. Such
47 limitations are against public policy.

48 Section 3. Subsections (13) and (14) of section 197.432,
49 Florida Statutes, are renumbered as subsections (12) and (13),
50 respectively, and subsection (7) and present subsection (12) of

HB 977

2022

51 that section are amended, to read:

52 197.432 Sale of tax certificates for unpaid taxes.—

53 (7) A person may register to bid and participate in the
54 sale of tax certificates; however, ~~The tax collector may require~~
55 ~~payment of a reasonable deposit from any person who wishes to~~
56 ~~bid for a tax certificate.~~ a person who fails or refuses to pay
57 any bid made by, or on behalf of, such person is not entitled to
58 bid or have any other bid accepted or enforced ~~except as~~
59 ~~authorized by the tax collector.~~ The tax collector shall provide
60 ~~written or~~ electronic notice when certificates are ready for
61 issuance. Payment must be made within 48 hours after the
62 transmission of the electronic notice by the tax collector ~~or~~
63 ~~mailing of such notice or, at the tax collector's discretion,~~
64 ~~all or a portion of the deposit placed by the bidder may be~~
65 ~~forfeited.~~ Payment must be made before the issuance of the
66 certificate by the tax collector. If the tax collector
67 determines that payment has been requested in error, the tax
68 collector shall issue a refund within 15 business days after
69 such payment.

70 ~~(12) The tax collector is entitled to a commission of 5~~
71 ~~percent on the amount of the delinquent taxes and interest when~~
72 ~~a tax certificate is sold. The commission must be included in~~
73 ~~the face value of the certificate. However, the tax collector is~~
74 ~~not entitled to a commission for a certificate that is struck to~~
75 ~~the county until the certificate is redeemed or purchased. If a~~

76 ~~tax deed is issued to the county, the tax collector may not~~
 77 ~~receive his or her commission until the property is sold and~~
 78 ~~conveyed by the county.~~

79 Section 4. Paragraph (f) of subsection (3) of section
 80 192.0105, Florida Statutes, is amended to read:

81 192.0105 Taxpayer rights.—There is created a Florida
 82 Taxpayer's Bill of Rights for property taxes and assessments to
 83 guarantee that the rights, privacy, and property of the
 84 taxpayers of this state are adequately safeguarded and protected
 85 during tax levy, assessment, collection, and enforcement
 86 processes administered under the revenue laws of this state. The
 87 Taxpayer's Bill of Rights compiles, in one document, brief but
 88 comprehensive statements that summarize the rights and
 89 obligations of the property appraisers, tax collectors, clerks
 90 of the court, local governing boards, the Department of Revenue,
 91 and taxpayers. Additional rights afforded to payors of taxes and
 92 assessments imposed under the revenue laws of this state are
 93 provided in s. 213.015. The rights afforded taxpayers to assure
 94 that their privacy and property are safeguarded and protected
 95 during tax levy, assessment, and collection are available only
 96 insofar as they are implemented in other parts of the Florida
 97 Statutes or rules of the Department of Revenue. The rights so
 98 guaranteed to state taxpayers in the Florida Statutes and the
 99 departmental rules include:

100 (3) THE RIGHT TO REDRESS.—

HB 977

2022

101 (f) The right to redeem real property and redeem tax
102 certificates at any time before full payment for a tax deed is
103 made to the clerk of the court, including documentary stamps and
104 recording fees, and the right to have tax certificates canceled
105 if sold where taxes had been paid or if other error makes it
106 void or correctable. Property owners have the right to be free
107 from contact by a certificateholder for 2 years after April 1 of
108 the year the tax certificate is issued (see ss. 197.432(12) and
109 (13) ~~ss. 197.432(13) and (14)~~, 197.442(1), 197.443, and
110 197.472(1) and (6)).

111 Section 5. This act shall take effect July 1, 2022.