

By Senator Gruters

22-01015A-23

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1 A bill to be entitled

2 An act relating to tax certificate sales; amending s.
3 197.102, F.S.; defining the term "person" for purposes
4 of ch. 197, F.S.; amending s. 197.432, F.S.; providing
5 that any person may register to bid and participate in
6 tax certificate sales; prohibiting tax collectors from
7 prohibiting a person's registration or bidding because
8 of a specified reason; providing an effective date.
9

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

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12 Section 1. Present paragraphs (d) through (i) of subsection
13 (1) of section 197.102, Florida Statutes, are redesignated as
14 paragraphs (e) through (j), respectively, and a new paragraph
15 (d) is added to that subsection, to read:

16 197.102 Definitions.—

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

19 (d) "Person" includes any firm, association, joint
20 adventure, partnership, estate, trust, business trust,
21 syndicate, fiduciary, corporation, or other group or
22 combination, or any other entity that has been assigned a unique
23 federal identification number.

24 Section 2. Subsection (7) of section 197.432, Florida
25 Statutes, is amended to read:

26 197.432 Sale of tax certificates for unpaid taxes.—

27 (7) Any person may register to bid and participate in sales
28 of tax certificates. The tax collector may require payment of a
29 reasonable deposit from any person who wishes to bid for a tax

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30 certificate. A person who fails or refuses to pay any bid made
31 by, or on behalf of, such person is not entitled to bid or have
32 any other bid accepted or enforced except as authorized by the
33 tax collector. The tax collector shall provide written or
34 electronic notice when certificates are ready for issuance.
35 Payment must be made within 48 hours after the transmission of
36 the electronic notice by the tax collector or mailing of such
37 notice or, at the tax collector's discretion, all or a portion
38 of the deposit placed by the bidder may be forfeited. Payment
39 must be made before the issuance of the certificate by the tax
40 collector. If the tax collector determines that payment has been
41 requested in error, the tax collector shall issue a refund
42 within 15 business days after such payment. The tax collector
43 may not prohibit registration or bidding by any person because
44 that prospective bidder shares an ownership interest with any
45 other person that has registered or seeks to bid at the tax
46 certificate sale.

47 Section 3. This act shall take effect July 1, 2023.