



186514

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/25/2023	.	
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The Committee on Appropriations (Martin) recommended the following:

Senate Amendment (with title amendment)

Between lines 2542 and 2543
insert:

Section 48. (1) By October 1, 2023, a tax collector in a county that was required to refund property taxes to residential property owners pursuant to chapter 2022-272, Laws of Florida, may apply to the Department of Revenue for reimbursement of the property taxes refunded.

(2) The Department of Revenue may adopt rules to implement



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11 this section, including, but not limited to, prescribing the
12 form for applying for a refund and specifying the documentation
13 required to substantiate the amount of the refund.

14 (3) For fiscal year 2023-2024, the sum of \$35 million is
15 appropriated from the General Revenue Fund to the Department of
16 Revenue for the purpose of issuing the reimbursements under this
17 section.

18
19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 Delete line 206

22 and insert:

23 adopt emergency rules; authorizing tax collectors in
24 certain counties to apply to the Department of Revenue
25 for reimbursement of refunded property taxes;
26 authorizing the Department of Revenue to adopt rules;
27 providing an appropriation; providing effective dates.