

ENROLLED

HB 113

2024 Legislature

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 2 An act relating to tax collections and sales; amending
 3 s. 197.374, F.S.; removing a specified processing fee;
 4 amending s. 197.492, F.S.; revising information to be
 5 included in a certain report; amending s. 197.502,
 6 F.S.; revising the calculation of interest for
 7 canceled tax deed applications; providing an effective
 8 date.

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

11
 12 Section 1. Subsection (3) of section 197.374, Florida
 13 Statutes, is amended to read:

14 197.374 Partial payment of current year taxes.—

15 (3) Each partial payment, ~~less a \$10 processing fee~~
 16 ~~payable to the tax collector,~~ shall be credited to the tax
 17 account. A partial payment is not eligible for any applicable
 18 discount set forth in s. 197.162. The taxpayer has the
 19 responsibility to ensure that the remaining amount due is paid.

20 Section 2. Section 197.492, Florida Statutes, is amended
 21 to read:

22 197.492 Errors and insolvencies report.—

23 (1) On or before the 60th day after the tax certificate
 24 sale is adjourned, the tax collector shall certify to the board
 25 of county commissioners a report showing the following

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26 situations for which credit is to be given:

27 (a) Discounts.~~7~~

28 (b) Errors.~~7~~

29 (c) Double assessments.~~7~~ and

30 (d) Insolvencies.

31 (e) Federal bankruptcies.

32 (f) Properties in which the taxes are below the minimum
 33 tax bill under s. 197.212.

34 (g) Properties assigned to the list of lands available for
 35 taxes. ~~relating to tax collections for which credit is to be~~
 36 ~~given, including in every case except discounts,~~

37 (2) The report must include the names of the parties on
 38 whose account the credit is to be allowed, excluding credits
 39 given for discounts.

40 (3) The report may be submitted in an electronic format.

41 Section 3. Subsection (2) of section 197.502, Florida
 42 Statutes, is amended to read:

43 197.502 Application for obtaining tax deed by holder of
 44 tax sale certificate; fees.—

45 (2) A certificateholder, other than the county, who
 46 applies for a tax deed shall pay the tax collector at the time
 47 of application all amounts required for redemption or purchase
 48 of all other outstanding tax certificates, plus interest, any
 49 omitted taxes, plus interest, any delinquent taxes, plus
 50 interest, and current taxes, if due, covering the property. In

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51 addition, the certificateholder shall pay the costs required to
52 bring the property to sale as provided in ss. 197.532 and
53 197.542, including property information searches, and mailing
54 costs, as well as the costs of resale, if applicable. If the
55 certificateholder fails to pay the costs to bring the property
56 to sale within 30 days after notice from the clerk, the tax
57 collector shall cancel the tax deed application. The tax
58 certificate on which the all taxes and costs associated with a
59 canceled tax deed application was based shall earn interest at
60 the original bid rate of the tax certificate and remain
61 inclusive of all tax years paid and costs associated with ~~on~~
62 ~~which~~ the tax deed application ~~was based~~. Failure to pay the
63 costs of resale, if applicable, within 30 days after notice from
64 the clerk shall result in the clerk's entering the land on a
65 list entitled "lands available for taxes."

66 Section 4. This act shall take effect July 1, 2024.