

Committee Substitute for Senate Bill No. 1738

An act relating to limitations on actions to collect taxes; amending s. 95.091, F.S.; excluding certain tax liens relating to unentitled homestead exemptions from a 5-year expiration provision; including such liens under a 20-year expiration provision; providing an effective date.

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

Section 1. Subsection (1) of section 95.091, Florida Statutes, is amended to read:

95.091 Limitation on actions to collect taxes.—

(1)(a) Except in the case of taxes for which certificates have been sold, ~~or~~ ~~of taxes enumerated in s. 72.011, or tax liens issued under s. 196.161,~~ any tax lien granted by law to the state or any of its political subdivisions, any municipality, any public corporation or body politic, or any other entity having authority to levy and collect taxes shall expire 5 years after the date the tax is assessed or becomes delinquent, whichever is later. No action may be begun to collect any tax after the expiration of the lien securing the payment of the tax.

(b) Any tax lien granted by law to the state or any of its political subdivisions for any tax enumerated in s. 72.011 or any tax lien imposed under s. 196.161 shall expire 20 years after the last date the tax may be assessed, after the tax becomes delinquent, or after the filing of a tax warrant, whichever is later. An action to collect any tax enumerated in s. 72.011 may not be commenced after the expiration of the lien securing the payment of the tax.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor May 11, 2004.

Filed in Office Secretary of State May 11, 2004.