

House Bill No. 15-B

An act relating to the payment of ad valorem taxes; authorizing the governing body of a county that has been declared a major disaster area to adopt options extending the time in which a property tax payment made by a property owner qualifies for an early-payment discount; providing early-payment options; providing that additional tax notices are not required under certain circumstances; providing for expiration; providing an effective date.

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

Section 1. (1) Notwithstanding s. 197.162, Florida Statutes, upon an affirmative vote of the governing body of any county that has been declared a major disaster area approved for individual assistance by the President of the United States, the property tax payment made by an owner of property in that county is eligible for any early-payment discount adopted under this subsection. The county governing body may adopt, including by emergency ordinance, any or all of the following options for such discounts:

- (a) Four percent for a payment made by January 31, 2006.
- (b) Three percent for a payment made by February 28, 2006.
- (c) Two percent for a payment made by March 31, 2006.

(2) The tax collector shall implement any early-payment discount option adopted under subsection (1). Subsection (1) does not apply to payments made on behalf of property owners by the holder or mortgagee of an unsatisfied mortgage, a lienholder, or a vendee under a contract for deed.

(3) If the governing body of any county adopts any early-payment discount option as authorized in subsection (1) after tax notices have already been mailed for that tax year, no additional direct mail notice shall be necessary to notify taxpayers of the change. Notice by advertisement in a newspaper of general circulation and posting at all offices of the tax collector shall be sufficient notice.

- (4) This section expires April 1, 2006.

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

Approved by the Governor December 14, 2005.

Filed in Office Secretary of State December 14, 2005.