

CHAPTER 2024-91

House Bill No. 113

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

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

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

197.374 Partial payment of current year taxes.—

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

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

197.492 Errors and insolvencies report.—

(1) On or before the 60th day after the tax certificate sale is adjourned, the tax collector shall certify to the board of county commissioners a report showing the following situations for which credit is to be given:

(a) Discounts,

(b) Errors,

(c) Double assessments, ~~and~~

(d) Insolvencies,

(e) Federal bankruptcies.

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

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

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

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

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

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

(2) A certificateholder, other than the county, who applies for a tax deed shall pay the tax collector at the time of application all amounts required for redemption or purchase of all other outstanding tax certificates, plus interest, any omitted taxes, plus interest, any delinquent taxes, plus interest, and current taxes, if due, covering the property. In addition, the certificateholder shall pay the costs required to bring the property to sale as provided in ss. 197.532 and 197.542, including property information searches, and mailing costs, as well as the costs of resale, if applicable. If the certificateholder fails to pay the costs to bring the property to sale within 30 days after notice from the clerk, the tax collector shall cancel the tax deed application. The tax certificate on which the all taxes and costs associated with a canceled tax deed application was based shall earn interest at the original bid rate of the tax certificate and remain inclusive of all tax years paid and costs associated with ~~on which~~ the tax deed application was based. Failure to pay the costs of resale, if applicable, within 30 days after notice from the clerk shall result in the clerk’s entering the land on a list entitled “lands available for taxes.”

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

Approved by the Governor April 15, 2024.

Filed in Office Secretary of State April 15, 2024.