

Committee Substitute for Senate Bill No. 1580

An act relating to ad valorem taxation; defining the term “partial payment”; authorizing tax collectors to accept partial payment of taxes under certain circumstances; imposing a processing fee on a partial tax payment; requiring a tax collector to mail a notice of the remaining amount due after the payment of a partial payment; providing a deadline for payment of the remaining balance; authorizing a tax collector to treat certain underpayment as full payment; providing for the distribution of partial tax payments; amending s. 197.343, F.S.; revising a tax notice to warn taxpayers that a tax certificate will be sold if their property taxes are not paid in full; providing for a provision exempting property owned by an educational institution from ad valorem taxation to apply retroactively to January 1, 2005; providing an effective date.

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

Section 1. Partial payment of current year taxes.—

(1) As used in this section, the term “partial payment” means a payment that is less than the full amount of taxes due. The term does not include payments made pursuant to s. 194.171, s. 196.295, s. 197.222, s. 197.252, or s. 197.303, Florida Statutes.

(2) At the discretion of the tax collector, the tax collector may accept one or more partial payments of any amount per parcel for payment of current taxes and assessments on real property or tangible personal property as long as such payment is made prior to the date of delinquency. The remaining amount of tax due, when paid, must be paid in full.

(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, Florida Statutes. The taxpayer has the responsibility to ensure that the remaining amount due is paid.

(4) Pursuant to s. 197.343, Florida Statutes, the tax collector shall prepare and mail at least one notice with the balance due. The tax collector shall mail the notice in the form as he or she considers proper and necessary or as may be required by rule of the department.

(5) Any remaining balance that is not paid before April 1 or the date of delinquency, becomes delinquent and shall be handled in the same manner as any other unpaid taxes.

(6) At the tax collector’s discretion, an underpayment of \$10 or less may be deemed a payment in full, rather than a partial payment.

(7) A partial payment shall be distributed in equal proportion to all taxing districts and levying authorities applicable to that account.

Section 2. Subsection (1) of section 197.343, Florida Statutes, is amended to read:

197.343 Tax notices; additional notice required.—

(1) An additional tax notice shall be mailed by April 30 to each taxpayer whose payment has not been received. The notice shall include a description of the property and the following statement: If the taxes for ...(year)... on your property are not paid in full, a tax certificate will be sold for the delinquent ~~these~~ taxes, and your property may be sold at a future date. Contact the tax collector's office at once.

Section 3. The amendment to s. 196.192, Florida Statutes, made by section 2 of chapter 2008-193, Laws of Florida, shall operate retroactively to January 1, 2005.

Section 4. This act shall take effect July 1, 2009.

Approved by the Governor June 10, 2009.

Filed in Office Secretary of State June 10, 2009.