

20091748e1

1                   A bill to be entitled  
2                   An act relating to the Department of Revenue; amending  
3                   s. 195.022, F.S.; revising provisions relating to  
4                   forms prescribed by the Department of Revenue for the  
5                   administration and collection of ad valorem taxes;  
6                   amending s. 213.24, F.S.; imposing an administrative  
7                   collection processing fee for collection events;  
8                   providing definitions; providing exceptions for  
9                   extraordinary circumstances; providing for the  
10                  allocation of the fees collected; amending s. 213.75,  
11                  F.S.; revising application of payments; providing for  
12                  application of the administrative collection  
13                  processing fees to certain collection events;  
14                  providing for retroactive application; providing  
15                  effective dates.

16  
17                  Be It Enacted by the Legislature of the State of Florida:

18  
19                  Section 1. Effective July 1, 2009, section 195.022, Florida  
20                  Statutes, is amended to read:

21                  195.022 Forms to be prescribed by Department of Revenue.—  
22                  The Department of Revenue shall prescribe all forms to be used  
23                  by property appraisers, tax collectors, clerks of the circuit  
24                  court, and value adjustment boards in administering and  
25                  collecting ad valorem taxes. The department shall prescribe a  
26                  form for each purpose. ~~For counties with a population of 100,000~~  
27                  ~~or fewer, the Department of Revenue shall furnish the forms. For~~  
28                  ~~counties with a population greater than 100,000,~~ The county  
29                  officer shall reproduce forms for distribution at the expense of

20091748e1

his or her office. A county officer may use a form other than the form prescribed by the department upon obtaining written permission from the executive director of the department; however, a no county officer may not shall use a form if the substantive content of the form varies from which is at variance with the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant such permission he or she may do so. The county officer may continue to use the such approved form until the law that which specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed by the department. ~~The department,~~ Upon request of any property appraiser or, in any event, at least once every 3 years, the department shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as ~~are~~ necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to counties with a population of 25,000 or fewer shall be paid for by the department as provided by law. For counties with a population greater than 25,000, the department shall furnish such items at the property appraiser's expense. The department may incur reasonable expenses for procuring aerial photographs and nonproperty ownership maps and may charge a fee to the respective property appraiser equal to the cost incurred. The department shall deposit such fees into the Certification Program Trust Fund created pursuant to s. 195.002. There shall be a separate

20091748e1

59 account in the trust fund for the aid and assistance activity of  
60 providing aerial photographs and nonproperty ownership maps to  
61 property appraisers. The department shall use money in the fund  
62 to pay such expenses. ~~All forms furnished by the department~~  
63 ~~shall be paid for by the department as provided by law.~~ All  
64 forms and maps and instructions relating to their use must shall  
65 be substantially uniform throughout the state. An officer may  
66 employ supplemental forms and maps, at the expense of his or her  
67 office, which he or she deems expedient for the purpose of  
68 administering and collecting ad valorem taxes. The forms  
69 required in ss. 193.461(3)(a) and 196.011(1) for renewal  
70 purposes must shall require sufficient information for the  
71 property appraiser to evaluate the changes in use since the  
72 prior year. If the property appraiser determines, in the case of  
73 a taxpayer, that he or she has insufficient current information  
74 upon which to approve the exemption, or if the information on  
75 the renewal form is inadequate for him or her to evaluate the  
76 taxable status of the property, he or she may require the  
77 resubmission of an original application.

78       Section 2. Section 213.24, Florida Statutes, is amended to  
79 read:

80           213.24 Accrual of penalties and interest on deficiencies;  
81 deficiency billing costs.—

82           (1) If notice and demand is made for the payment of any  
83 amount due under laws ~~made~~ applicable to this chapter and if  
84 such amount is paid within 30 days after the date of such  
85 billing or notice and demand, no additional penalties or  
86 interest under this section on the amount so paid shall be  
87 imposed for the period after the date of such notice and demand.

20091748e1

88       (2) (a) Billings for deficiencies or automated refunds of  
89 tax, penalty, or interest may shall not be issued for an any  
90 amount less than the actual costs incurred to produce a billing  
91 or automated refund.

92       (b) The cost of issuing billings or automated refunds for  
93 any tax or fee enumerated in s. 213.05 or chapter 443 shall be  
94 computed in a study performed by the inspector general of the  
95 department. The study shall be conducted every 3 years and at  
96 such other times as deemed necessary by the inspector general. A  
97 minimum billing and automated refund amount shall be established  
98 and adjusted in accordance with the results of such study.

99       (c) Any change in minimum billing or automated refund  
100 amounts is shall be made effective on July 1 following the  
101 completion of the study.

102       (3) An administrative collection processing fee shall be  
103 imposed to offset payment processing and administrative costs  
104 incurred by the state due to late payment of a collection event.

105       (a) As used in this subsection, the term:

106       1. "Collection event" means when a taxpayer fails to:

107       a. Timely file a complete return;

108       b. Timely pay the full amount of tax reported on a return;

109       or

110       c. Timely pay the full amount due resulting from an audit  
111 after all appeal rights have expired or the result has been  
112 finally determined.

113       2. "Extraordinary circumstances" means events beyond the  
114 control of the taxpayer, including, but not limited to, the  
115 taxpayer's death; acts of war or terrorism; natural disaster,  
116 fire, or other casualty; or the nonfeasance or misfeasance of

20091748e1

117       the taxpayer's employee or representative responsible for  
118       complying with the taxes and fees listed in s. 213.05 and  
119       chapter 443. With respect to acts of the taxpayer's employee or  
120       representative, the taxpayer must show that the principals of  
121       the business lacked actual knowledge of the collection event and  
122       any notification of the collection event.

123       (b) The department shall collect the fee from a taxpayer  
124       who fails to pay the full amount of tax, penalty, and interest  
125       due within 90 days following initial notification of the  
126       collection event. The department may waive or reduce the fee if  
127       the taxpayer demonstrates that the failure to pay the full  
128       amount due within 90 days following the initial notification was  
129       due to extraordinary circumstances. The fee applies to those  
130       taxes and fees listed in s. 213.05 and chapter 443 and  
131       administered by the department.

132       (c) The fee is equal to 10 percent of the total amount of  
133       tax, penalty, and interest which remains unpaid after 90 days,  
134       or \$10 for each collection event, whichever is greater. The fee  
135       shall be imposed in addition to the taxes, fees, penalties, and  
136       interest prescribed by law.

137       (d) Fees collected pursuant to this subsection shall be  
138       distributed each fiscal year as follows:

139        1. The first \$6.2 million collected shall be deposited into  
140       the department's Operations Trust Fund.

141        2. Any amount collected above \$6.2 million shall be  
142       deposited into the General Revenue Fund.

143       Section 3. Section 213.75, Florida Statutes, is amended to  
144       read:

145       213.75 Application of payments.—

20091748e1

146       (1) Except for any payment made pursuant to s. 213.21, or  
147 as otherwise specified by the taxpayer at the time he or she  
148 makes a payment, if whenever any payment is made to the  
149 department with respect to any of the revenue laws of this  
150 state, such payment shall be applied in priority order as  
151 follows:

- 152       (a) First, against the accrued interest, if any;  
153       (b) The remaining amount, if any, ~~remaining after the~~  
154 ~~application to interest~~ shall be credited against any accrued  
155 penalty; and  
156       (c) The remaining amount, if any, shall be credited against  
157 the administrative collection processing fee; and  
158       (d) The remaining amount, if any, remaining after  
159 ~~application to interest and penalty~~ shall be credited to any tax  
160 due.

161       (2) If a warrant or lien has been filed and recorded by the  
162 department, a payment shall be applied in priority order as  
163 follows:

- 164       (a) First, against the costs ~~to record of recordation of~~  
165 the warrant or lien, if any;  
166       (b) The remaining amount, if any, shall be credited against  
167 the administrative collection processing fee;  
168       (c) The remaining amount, if any, remaining shall be  
169 applied to accrued interest;  
170       (d) ~~(e)~~ The remaining amount, if any, remaining after the  
171 ~~application to interest~~ shall be credited against any accrued  
172 penalty; and  
173       (e) ~~(d)~~ The remaining amount, if any, remaining after  
174 ~~application to costs, interest, and penalty~~ shall be credited to

20091748e1

175 any tax due.

176 (3) If a levy has been made by the department, a payment  
177 shall be applied in priority order as follows:

178 (a) First, against the costs to execute ~~of execution~~ of the  
179 levy, if any;

180 (b) The remaining amount, if any, shall be credited against  
181 the administrative collection processing fee;

182 (c) The remaining amount, if any, remaining shall be  
183 applied to accrued interest;

184 (d) ~~(e)~~ The remaining amount, if any, remaining after the  
185 ~~application to interest~~ shall be credited against any accrued  
186 penalty; and

187 (e) ~~(d)~~ The remaining amount, if any, remaining after  
188 ~~application to costs, interest, and penalty~~ shall be credited to  
189 any tax due.

190 (4) Any surplus proceeds remaining after the application of  
191 subsection (3) shall, upon application and satisfactory proof  
192 thereof, be refunded by the Chief Financial Officer to the  
193 person or persons legally entitled ~~thereto~~ pursuant to s.  
194 215.26.

195 Section 4. The fee imposed by s. 213.24(3), Florida  
196 Statutes, as created by this act, applies retroactively to any  
197 remaining unpaid amount of tax, interest, and penalty due from  
198 any collection event occurring before the effective date of this  
199 act. However, the Department of Revenue may not collect such fee  
200 until September 1, 2009, calculated on the amount remaining  
201 unpaid on that date.

202 Section 5. Except as otherwise expressly provided in this  
203 act, this act shall take effect upon becoming a law.