

By Senator Detert

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1 A bill to be entitled
2 An act relating to tangible personal property taxes;
3 amending s. 196.183, F.S.; revising the conditions for
4 a waiver of the requirements to file a tangible
5 personal property tax return; providing for
6 application; providing a contingent effective date.

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

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10 Section 1. Section 196.183, Florida Statutes, is amended to
11 read:

12 196.183 Exemption for tangible personal property.—

13 (1) Each tangible personal property tax return is eligible
14 for an exemption from ad valorem taxation of up to \$25,000 of
15 assessed value. A single return must be filed for each site in
16 the county where the owner of tangible personal property
17 transacts business. Owners of freestanding property placed at
18 multiple sites, other than sites where the owner transacts
19 business, must file a single return, including all such property
20 located in the county. Freestanding property placed at multiple
21 sites includes vending and amusement machines, LP/propane tanks,
22 utility and cable company property, billboards, leased
23 equipment, and similar property that is not customarily located
24 in the offices, stores, or plants of the owner, but is placed
25 throughout the county. Railroads, private carriers, and other
26 companies assessed pursuant to s. 193.085 shall be allowed one
27 \$25,000 exemption for each county to which the value of their
28 property is allocated. The \$25,000 exemption for freestanding
29 property placed at multiple locations and for centrally assessed

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30 property shall be allocated to each taxing authority based on
31 the proportion of just value of such property located in the
32 taxing authority; however, the amount of the exemption allocated
33 to each taxing authority may not change following the extension
34 of the tax roll pursuant to s. 193.122.

35 (2) For purposes of this section, a "site where the owner
36 of tangible personal property transacts business" includes
37 facilities where the business ships or receives goods, employees
38 of the business are located, goods or equipment of the business
39 are stored, or goods or services of the business are produced,
40 manufactured, or developed, or similar facilities located in
41 offices, stores, warehouses, plants, or other locations of the
42 business. Sites where only the freestanding property of the
43 owner is located shall not be considered sites where the owner
44 of tangible personal property transacts business.

45 (3) The requirement that an annual tangible personal
46 property tax return pursuant to s. 193.052 be filed is waived
47 for taxpayers who own ~~owning~~ taxable personal property:

48 (a) The value of which, as listed on the return, does not
49 exceed the exemption provided in this section; or

50 (b) The taxable value of which is \$25,000 or less ~~waived~~.

51 (4) (a) In order to qualify for the ~~this~~ waiver under
52 paragraph (3) (a), a taxpayer must file an initial return on
53 which the exemption is taken. If, in subsequent years, the
54 taxpayer owns taxable property the value of which, as listed on
55 the return, exceeds the exemption, the taxpayer is obligated to
56 file a return. The taxpayer may again qualify for the waiver
57 only after filing a return on which the value as listed on the
58 return does not exceed the exemption. A return filed or required

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59 to be filed shall be considered an application filed or required
60 to be filed for the exemption under this section.

61 (b) In order to qualify for the waiver under paragraph
62 (3) (b), a taxpayer must file an initial return disclosing the
63 taxable value of property but will not incur any tax liability
64 as a result of this filing. The taxpayer is not required to file
65 another return until the value of taxable personal property
66 owned by the taxpayer exceeds \$25,000. The taxpayer may
67 requalify for the waiver by filing a return showing that the
68 value of the taxable personal property owned by the taxpayer is
69 \$25,000 or less.

70 (5) (4) Owners of property previously assessed by the
71 property appraiser without a return being filed may, at the
72 option of the property appraiser, qualify for the exemption
73 under this section without filing an initial return.

74 (6) (5) The exemption provided in this section does not
75 apply in any year a taxpayer fails to timely file a return that
76 is not waived pursuant to subsection (3) or subsection (5) (4).
77 Any taxpayer who received a waiver pursuant to subsection (3) or
78 subsection (5) (4) and who owns taxable property the value of
79 which, as listed on the return, exceeds the exemption in a
80 subsequent year and who fails to file a return with the property
81 appraiser is subject to the penalty contained in s.
82 193.072(1)(a) calculated without the benefit of the exemption
83 pursuant to this section. Any taxpayer claiming more exemptions
84 than allowed pursuant to subsection (1) is subject to the taxes
85 exempted as a result of wrongfully claiming the additional
86 exemptions plus 15 percent interest per annum and a penalty of
87 50 percent of the taxes exempted. By February 1 of each year,

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88 the property appraiser shall notify by mail all taxpayers whose
89 requirement for filing an annual tangible personal property tax
90 return was waived in the previous year. The notification shall
91 state that a return must be filed if the value of the taxpayer's
92 tangible personal property exceeds the exemption and include the
93 penalties for failure to file such a return.

94 (7)~~(6)~~ The exemption provided in this section does not
95 apply to a mobile home that is presumed to be tangible personal
96 property pursuant to s. 193.075(2).

97 Section 2. This act shall take effect on the same effective
98 date of the amendment to the State Constitution contained in
99 Senate Joint Resolution ____, or a similar constitutional
100 amendment, relating to tangible personal property taxes, and
101 shall apply beginning with the 2013 tax roll.