A bill to be entitled
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.
(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.