

HOUSE MESSAGE SUMMARY

[s1576.hms.doc]

BILL: CS for SB 1576, 2nd Eng.
SPONSOR: Finance and Taxation and Senator Carlton
SUBJECT: Ad Valorem Tax Administration
PREPARED BY: Senate Committee on Finance and Taxation
DATE: May 3, 2001

I. Amendments Contained in Message:

House Amendment 1 -- 840689

II. Summary of Amendments Contained in Message:

House Amendment 1 is a strike-everything amendment.

Section 1 amends s. 206.9825, F.S., to reinstate a repealed aviation fuel tax credit

Sections 2 and 3 provide a sales tax distribution for a certified sports industry economic development project. The estimated fiscal impact is (\$3.8) recurring General Revenue. The first year impact is (\$0.6) General Revenue.

Section 4 amends s. 213.053, F.S., to conform to sections 2 and 3.

Section 5 amends s. 288.133, F.S., to conform to sections 2 and 3.

Section 6 amends s. 288.1229, F.S., to conform to sections 2 and 3.

Section 7 amends s. 193.155, F.S., to allow the property appraiser to correct material mistakes of fact on assessments of homestead property.

Section 8 amends s. 195.096, F.S., to implement recommendations of the Auditor General regarding Department of Revenue review of assessment rolls.

Section 9 amends s. 196.1975, F.S., to clarify taxation of non-profit homes for the aged.

Section 10 amends s. 196.24, F.S., to increase the property tax exemption for disabled ex-service members from \$500 to \$5,000. The fiscal impact is (\$9 million) local revenue.

Section 11 amends s. 197.212, F.S., to increase the allowable minimum tax to \$50, by local option. (CS/SB 1576, 2nd. eng. allows a minimum of up to \$25.)

Section 12 amends s. 197.343, F.S., to delay the mailing of delinquent property tax notices to April 30.

Section 13 amends s. 197.502, F.S., to allow tax collectors to contract with title companies in the process of providing a tax deed. This is a rule authorization provision.

Section 14 amends s.200.069, F.S., to require that independent special district levies be listed separately on the notice of proposed property taxes.

Section 15 amends s. 192.0105, F.S., to conform with section 14.

Section 16 creates the Property Tax Administration Task Force.

Section 17 creates an advisory committee on airport and seaport property taxation.

Section 18 provides an effective date of July 1, 2001, except as otherwise provided.

CS/SB 1576, 2nd. eng. contains three sections amending ss. 236.25, 236.31, and 236.32, F.S., which allow additional school operating millage, by local referendum. These sections are not in the house amendment.