

1                                   A bill to be entitled  
 2           An act relating to tax discount percentage rates;  
 3           amending s. 197.162, F.S.; revising the tax discount  
 4           percentage rates for all taxes assessed on the county  
 5           tax rolls; providing an effective date.

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

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 9           Section 1. Subsections (1) and (3) of section 197.162,  
 10   Florida Statutes, are amended to read:

11           197.162 Tax discount payment periods.—

12           (1) For all taxes assessed on the county tax rolls and  
 13   collected by the county tax collector, discounts for payments  
 14   made before delinquency shall be at the rate of 6 4 percent in  
 15   the month of November or at any time within 30 days after the  
 16   sending of the original tax notice; 5 3 percent in the following  
 17   month of December; 4 2 percent in the following month of  
 18   January; 3 1 percent in the following month of February; 1 ~~and~~  
 19   ~~zero~~ percent within the first 10 days in the following month of  
 20   March; and zero percent after the first 10 days ~~in the following~~  
 21   in the month of March or within 30 days before the date of  
 22   delinquency if the date of delinquency is after April 1.

23           (3) A discount rate of 6 4 percent applies for 30 days  
 24   after the sending of a tax notice resulting from the action of a  
 25   value adjustment board when a corrected tax notice is issued

HB 839

2022

26 | before the taxes become delinquent pursuant to s. 197.333.  
27 | Thereafter, the regular discount periods apply.  
28 |       Section 2. This act shall take effect July 1, 2022.