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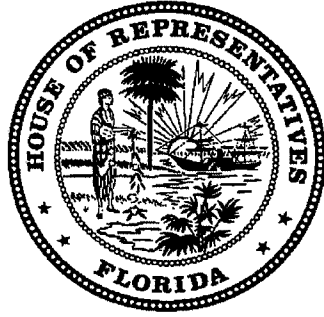
# Finance and Tax Committee

Thursday, October 20, 2011

10:30 a.m.

Morris Hall

MEETING PACKET



## **Finance and Tax Committee**

### **AGENDA**

October 20, 2011  
10:30 a.m. – 12:30 p.m.  
Morris Hall

- I. Call to Order/Roll Call
- II. Presentation on Governor's Job Creation and Economic Growth Agenda
- III. Presentation of Department of Revenue 2012 General Tax Administration and Property Tax Oversight Legislative Concepts
- IV. Closing Remarks and Adjournment



# **Governor Rick Scott**

## **2012 Job Creation and Economic Growth Agenda**

# GOVERNOR SCOTT IS SERIOUS ABOUT GETTING FLORIDIANS BACK TO WORK

- ✓ Governor Scott recognizes that the strength of Florida's economy depends on the productivity of its workforce.
- ✓ The Governor wants to ensure that every Floridian has the opportunity to obtain a job by creating 700,000 jobs in our state in 7 years.
- ✓ Since the Governor took office in January 2011, more than 87,200 private sector jobs have been created.
- ✓ These new jobs have helped to reduce our unemployment rate by 1.3 percent, from 12.0 percent in December 2010 to 10.7 in August 2011.

# GETTING OUR STATE BACK TO WORK

- ✓ Step 1: Streamlining business permitting and eliminating burdensome rules and regulations
- ✓ Step 2: Provide Tax Relief and Reform for Florida's Working Families and Businesses
- ✓ Step 3: Reforming Florida's Unemployment System to Create a Reemployment System
- ✓ Step 4: Restoring Accountability and Credibility to Florida's Workforce Boards
- ✓ Step 5: Prioritizing Vital Transportation Projects to Facilitate Economic Development Opportunities
- ✓ Step 6: Offering Stability to Florida Businesses by Balancing the Budget without Raising Taxes
- ✓ Step 7: Prioritizing Science, Technology, Engineering and Mathematics in Education



## Step 1: Streamlining business permitting and eliminating burdensome rules and regulations

- ✓ Agencies have identified more than 1,000 rules for repeal
- ✓ Agencies have identified more than 1,300 rule revisions
- ✓ Create an environment in Florida that will allow business to operate with fewer unnecessary regulations
- ✓ Create a one stop business registration system
- ✓ Make Florida an even more business friendly state so entrepreneurs can employ Floridians faster

Continue to eliminate state rules and regulations that stifle business growth and job creation

## Step 2: Provide Tax Relief and Reform for Florida's Working Families and Businesses

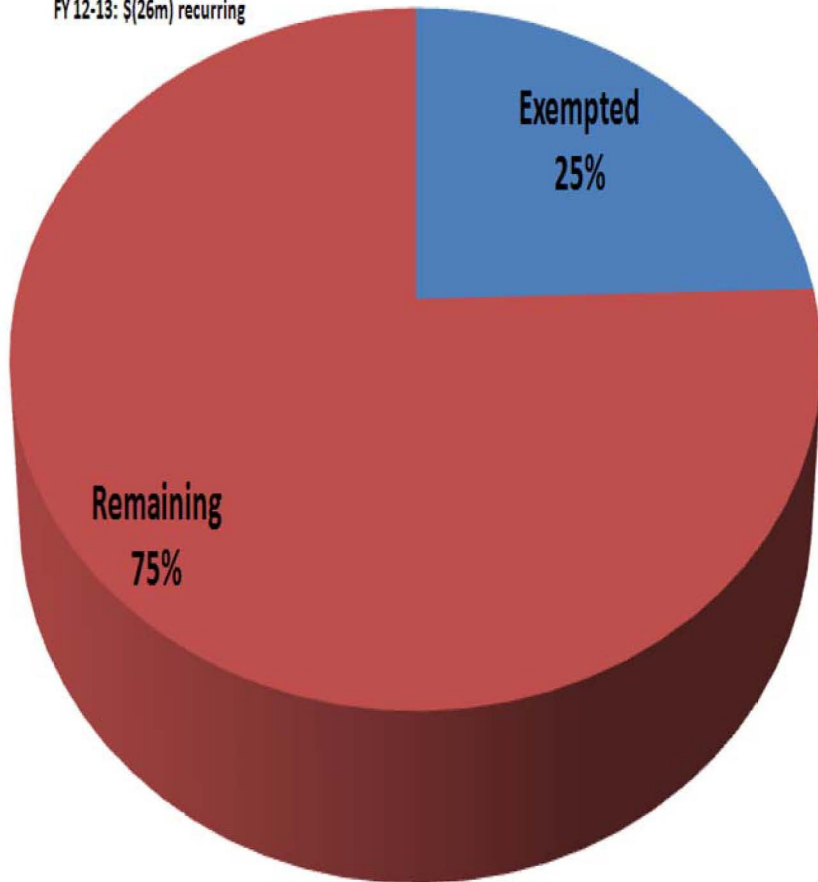
- Create a tax environment that welcomes business growth and encourages investment in our state.
  - ✓ Increase corporate income tax exemption to \$50,000
  - ✓ Reduce the tangible personal property tax
  - ✓ Review special taxing districts and know how they are spending taxpayers' money
  - ✓ Support the manufacturing sector

Continue to reduce business taxes

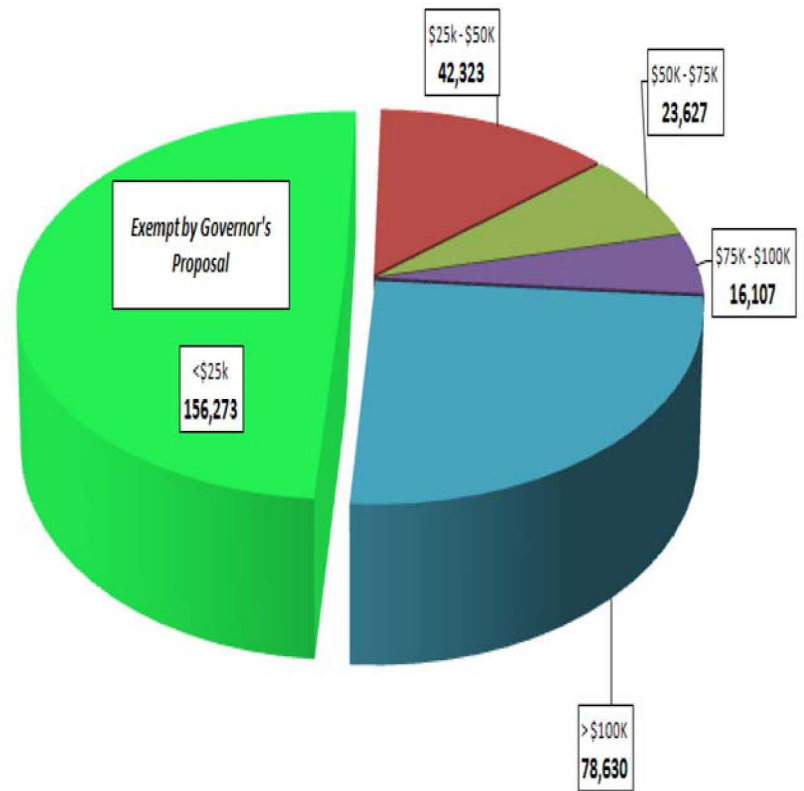


### Corporate Income Tax - Increased Exemption from \$25k to \$50k Impact on Number of Taxpayers

Fiscal Impact:  
FY 12-13: \$(8.4m) cash  
FY 12-13: \$(26m) recurring

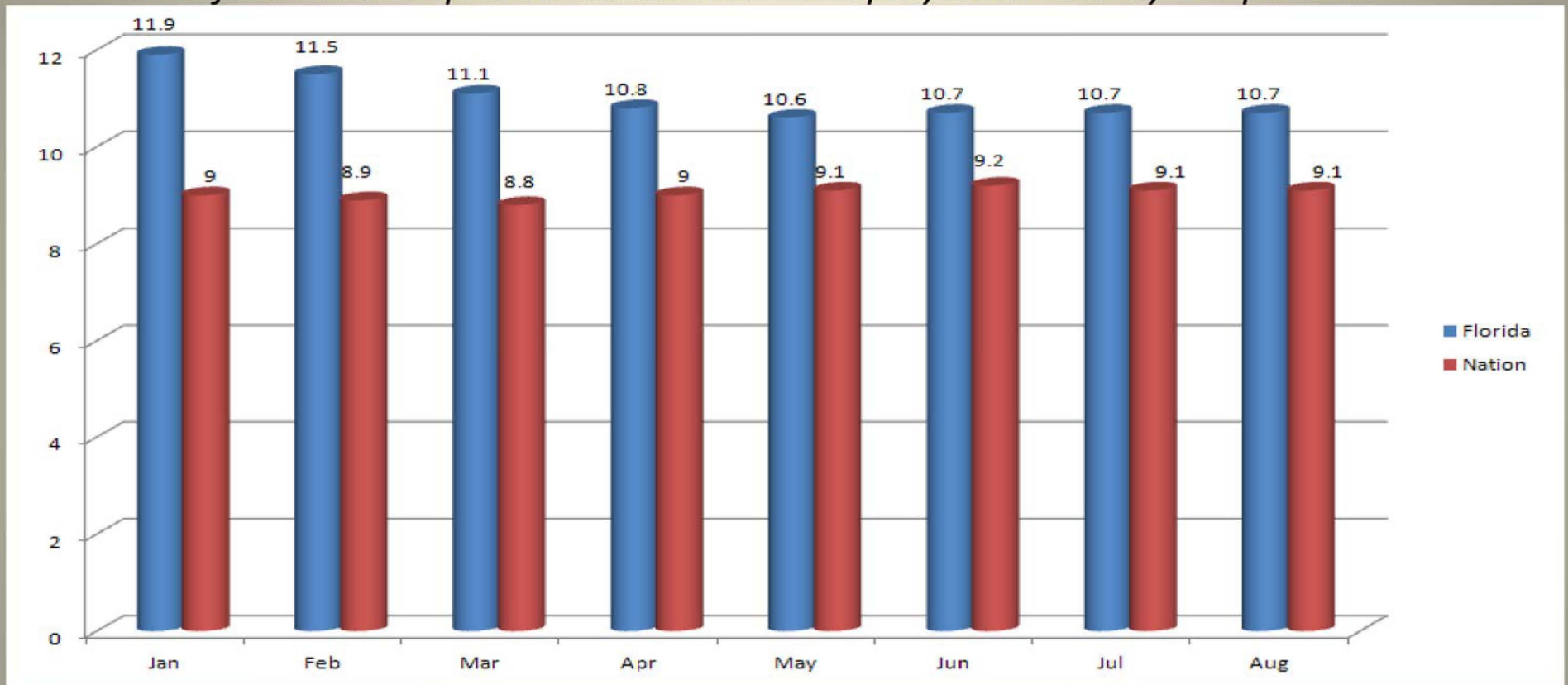


### Tangible Personal Property Tax # of Filers by Taxable Value



# Step 3: Reforming Florida's Unemployment System to Create a Reemployment System

*New jobs have helped to reduce our unemployment rate by 1.3 percent*



Require unemployment recipients who lack basic job skills to utilize workforce training in order to continue receiving benefits

## Step 4: Restoring Accountability and Credibility to Florida's Workforce Boards

- Work to develop legislation that will allow increased oversight ability of Workforce boards by the Governor
  - ✓ Ensure boards focus on their mission
  - ✓ Help Floridians better prepare for work
  - ✓ Help people get jobs

Clean up questionable spending and remove problem workforce board members

## Step 5: Prioritizing Vital Transportation Projects to Facilitate Economic Development Opportunities

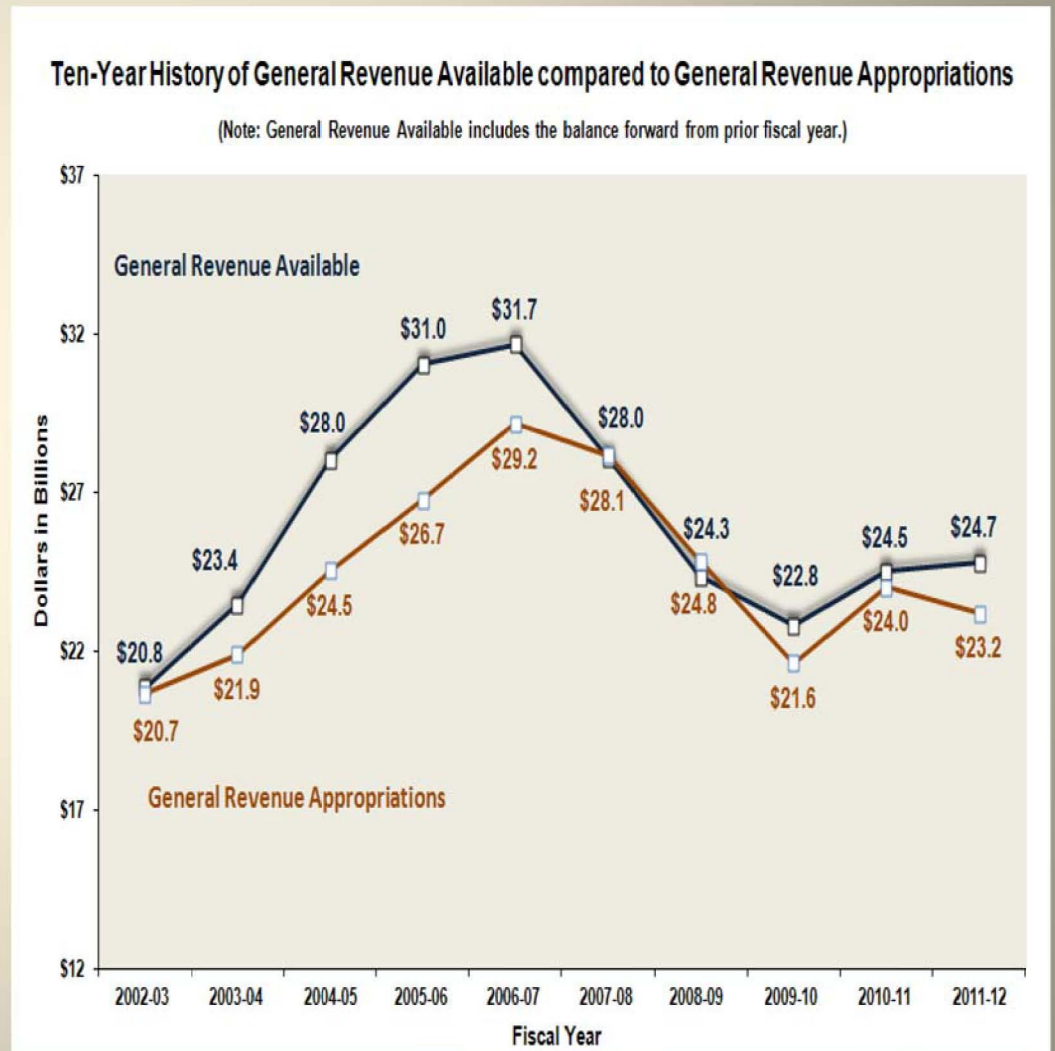
- Florida Transportation Vision for the 21<sup>st</sup> Century
  - ✓ Use creative financing alternatives to provide transportation choices
  - ✓ Speed up project delivery
  - ✓ Secure priority projects at lower product cost
  - ✓ Invest in public/private partnerships to create jobs

Reprioritize state transportation projects to focus on those projects that would, over the short and long term, help to create the most number of jobs



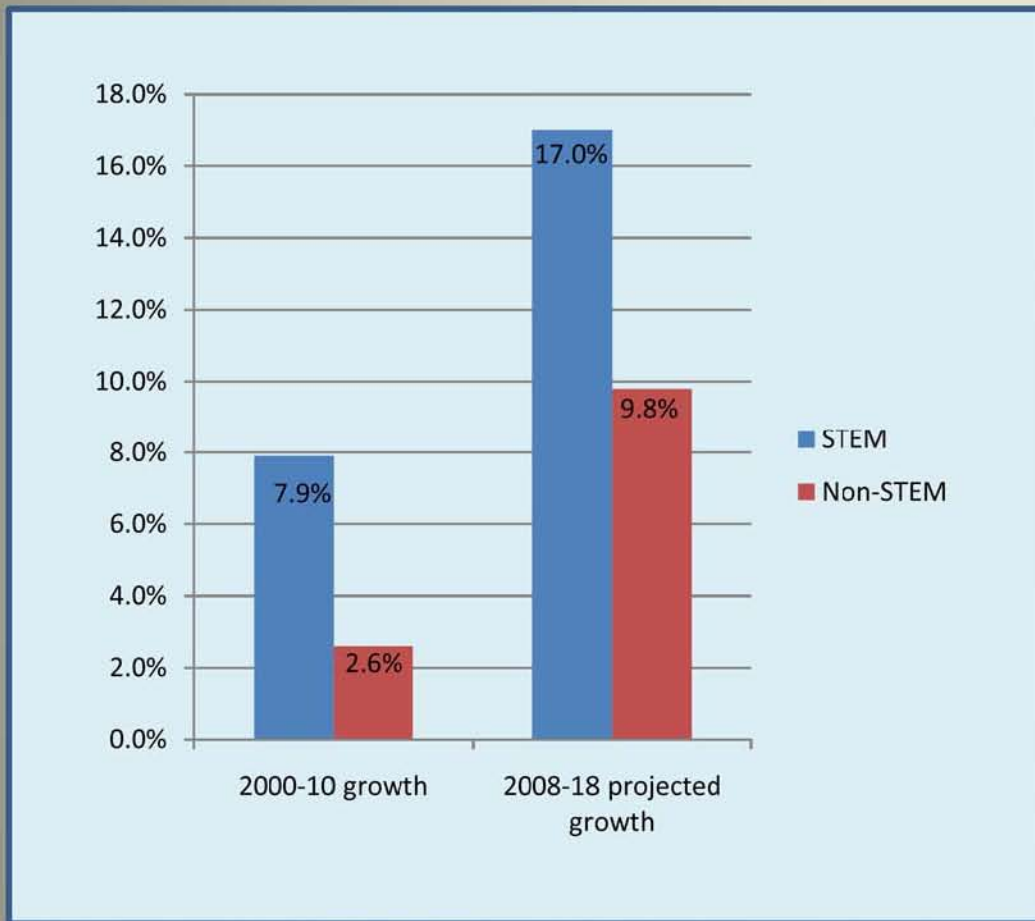
## Step 6: Offering Stability to Florida Businesses by Balancing the Budget without Raising Taxes

Florida remains fiscally conservative – saving significant amounts of income rather than spending it – this has allowed Florida to weather the storm of the past five years by using savings, reducing spending and not enacting broad based tax increases or borrowing money to cover general fund spending gaps.





# Step 7: Prioritizing Science, Technology, Engineering and Mathematics in Education



- STEM workers earn about 25 percent more than their non-STEM counterparts.
- STEM workers are less likely to experience joblessness than their non-STEM counterparts.
- In 2010, there were 7.6 million STEM workers in the United States, representing about 1 in 18 workers.
- More than two-thirds of STEM workers have a least a college degree, compared to less than one-third of non-STEM workers
- STEM degree holders command higher earnings, regardless of whether they work in STEM or non-STEM occupations.

Recent and Projected Growth in STEM and Non-STEM Employment  
(Based on a report from the United States Department of Commerce, Economics and Statistics Administration)



**DEPARTMENT OF REVENUE  
2012 GENERAL TAX ADMINISTRATION AND PROPERTY TAX OVERSIGHT  
LEGISLATIVE CONCEPTS**

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*\*New Issue for 2012*

# GENERAL TAX ADMINISTRATION

## *CORPORATE INCOME TAX*

### CORPORATE INCOME TAX “PIGGYBACK”

**Statutory Reference:** Section 220.03, Florida Statutes

**Current Situation:** Florida uses portions of the Internal Revenue Code as the starting point in calculating Florida corporate income tax. Each year, the Legislature decides what portions of the new code should be adopted by Florida.

**Proposed Change:** The proposal would adopt the 2012 version of the Internal Revenue Code.

## *SALES & USE TAX*

### CRIMINAL STATUTE GLITCH LANGUAGE

**Statutory Reference:** Sections 212.07, 212.12 and 212.18, Florida Statutes

**Current Situation:** Recent amendments to the criminal penalties imposed on registration and collection violations do not specifically state the level of offense. Additionally, including the registration violation and the failure to collect violation with the violation for filing of false or fraudulent returns may be confusing.

**Proposed Change:** The proposal would specify that a person who willfully fails to register after receiving notice commits a third degree felony and will establish graduated offense degrees for failure to collect taxes after notice. This proposal would clarify these penalties by moving the “failure to register after notice” provision to s. 212.18, F.S., and moving the “failure to collect” provision to s. 212.07, F.S., which are the respective provisions of the statutes that deal with these issues. No new penalties are being created by this proposal.

**DELINQUENT TAXPAYERS:  
SECURITY REQUIREMENTS FOR NEW REGISTRATIONS**

**Statutory Reference:** Section 212.14, Florida Statutes

**Current Situation:** Delinquent sales tax dealers are able to close down their business with tax liabilities, and to reopen under a new name. This allows the business operators who were in actual control of the business and responsible for non-payment to repeatedly fail to remit sales and use tax for successive businesses.

In these instances, Florida Statutes require businesses to provide a cash deposit, bond, or other security as a condition to register the new business. However, the current provision does not clearly apply to all of the individuals that were operating the prior business.

**Proposed Change:** The proposed statutory revision would clearly authorize the Department to require security for individuals or entities that are responsible for prior delinquent tax accounts when they seek to register new businesses.

***UNEMPLOYMENT TAX***

**STANDARD RATE FOR NON-COMPLIANCE WITH AUDIT RECORD REQUESTS**

**Statutory Reference:** Section 443.131, Florida Statutes

**Current Situation:** Florida law provides a standard unemployment rate. However, many businesses earn a lower, preferential rate if they are in compliance. When not in compliance, the law permits the rate to increase to the standard rate. However, this “non-compliance” treatment does not clearly apply to situations where the taxpayer is not complying with records requests during audits.

**Proposed Change:** This proposal would permit employer’s rates to increase to the standard rate when the business fails to comply with audit records requests. Once the requested records are provided, the earned rate will be restored.

**FLOATING INTEREST RATE FOR UNEMPLOYMENT TAX**

**Statutory Reference:** Section 443.141, Florida Statutes

**Current Situation:** Unemployment compensation tax contributions or reimbursements that are unpaid on the due date bear an interest rate of 1 percent per month (an effective rate of 12 percent). Other taxes that are administered by the Department have an interest rate of prime plus 4 percent, not to exceed an effective rate of one percent per month, adjusted twice per year.

**Proposed Change:** This proposal would reduce and make interest rate provisions for unemployment tax the same as other taxes administered by the Department.



## **SEVERANCE TAX**

### **PHOSPHATE SEVERANCE TAX RATE**

**Statutory Reference:** Section 211.3103, Florida Statutes

**Current Situation:** The statute requires that the tax rate for phosphate is calculated annually based on a formula using the federal Producer Price Index (PPI) for phosphate rock mining in year 1999, however, there was not a PPI for phosphate rock mining published in 1999. Since the adoption of this requirement in 2007, the Legislature established specific rates for subsequent years in order that a surcharge be imposed and then repaid to the taxpayers. The lack of a reliable index makes calculation of the current rate and administration of the tax difficult for the Department and taxpayers.

**Proposed Change:** This proposal would seek direction on how to calculate and administer the severance tax on phosphate.

## **ADMINISTRATION**

### **“ZAPPERS”**

**Statutory Reference:** Section 213.295, Florida Statutes

**Current Situation:** Automated sales suppression devices or “zappers” are software programs that falsify the records of electronic cash registers and other point-of-sale systems. This technology allows dealers to fraudulently create a virtual second set of records in order to evade state and federal taxes. In the case of sales tax this results in the theft of taxes collected from citizens.

**Proposed Change:** This proposal would make it illegal to sell, purchase, install, transfer or possess sales suppression software or devices.

### **IDENTITY CONFIRMATION**

**Statutory Reference:** Section 322.142, Florida Statutes

**Current Situation:** Currently, the Department tax staff does not have a way to verify the identity of business owners prior to visiting businesses during audits. This situation makes it difficult for staff to ensure that the business owner is the person with whom staff is working during field visits.

**Proposed Change:** This proposal would permit the Department’s tax staff access to driver license photos thus providing a means to verify the identity of business owners.

## **CLERKS OF THE COURT REMITTANCES – CONFORMING AMENDMENT**

**Statutory Reference:** Section 213.13, Florida Statutes

**Current Situation:** In 2010, the Legislature changed the remittance date for funds collected by the Clerks of the Court from the 20<sup>th</sup> to the 10<sup>th</sup> day of the month immediately after the month in which the funds are collected. The provision in Section 213.13, Florida Statutes, regarding electronic remittance and distribution of funds by the Clerks of the Court was not updated in the legislation.

**Proposed Change:** This proposal would amend Section 213.13, Florida Statutes, concerning electronic remittance and distribution of funds from the 20<sup>th</sup> to the 10<sup>th</sup>, to conform and be consistent with the 2010 legislation.

## **PROPERTY TAX OVERSIGHT**

### **I. REDUCING THE BURDEN ON TAXPAYERS**

#### **VALUE ADJUSTMENT BOARD -- FOUR-HOUR HEARING WAIT TIME**

**Statutory Reference:** Sections 192.0105 and 194.032, Florida Statutes

**Current Situation:** The Value Adjustment Board is often the only cost effective avenue for property owners seeking to resolve value disputes with property appraisers. Under existing statutory provisions individuals could be required to wait up to four hours to be heard before being able to request to reschedule a hearing due to delays. The four hour requirement can impose a significant financial burden potentially discouraging property owners from seeking relief.

This statutory provision also includes an obsolete provision requiring the exhaustion of administrative remedies which was superseded by court decisions and a 1974 amendment to Section 194.034, F.S., which allows petitioners to contest their assessment directly to circuit court.

**Proposed Change:** This proposal would make it easier for property owners to seek to have hearings rescheduled when value adjustment boards are unable to hear petitions at the time scheduled.

## **DELAY IN DISABILITY EXEMPTION**

**Statutory Reference:** Sections 196.081, 196.082, 196.091, 196.101, 196.202 and 196.24, Florida Statutes

**Current Situation:** Florida provides property tax discounts and exemptions for disabled veterans and other disabled persons, under certain conditions. In order to qualify, the taxpayer is required to obtain a disability letter from the federal government. The process of obtaining a disability letter can take years, during which time, a disabled veteran receives no tax benefit.

**Proposed Change:** Amend statutes to allow the disabled taxpayer to apply for the discount or exemption, with approval contingent on the taxpayer providing the required documentation from the federal government. Once the documentation is received by the property appraiser, the exemption shall be granted back to the date of the original application and a refund of excess taxes paid would be allowed as long as the refund is within the time limit allowed for refunds under current law.

## **ORDER OF EXEMPTIONS**

**Statutory Reference:** Section 196.031, Florida Statutes

**Current Situation:** For some properties where only a portion of the property is homesteaded, the order of exemptions in current statute can result in an owner not being able to take full advantage of all the exemptions for which the owner qualifies.

**Proposed Change:** Amend the statute to require that homestead exemptions be applied in the order that results in the greatest benefit to the taxpayer.

## **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY ADVERTISEMENT**

**Statutory Reference:** Section 200.065, Florida Statutes

**Current Situation:** As part of the TRIM process, school districts are required to publish an advertisement outlining how their property tax levy for capital outlay is to be spent. Previously, school districts were allowed to levy only one capital outlay levy. Currently, however, there are three different levies for capital outlay or capital improvement. To continue requiring the advertisement to only include the levy and project descriptions for one of these levies is confusing to taxpayers.

**Proposed Change:** Amend statute to require that the capital outlay advertisement include all capital outlay and capital improvement taxes.

## II. ADMINISTRATIVE EFFICIENCIES

### DATA REPORTING PROVISIONS

**Statutory Reference:** Sections 195.096, 195.0985 and 1011.62, Florida Statutes

**Current Situation:** As part of its property tax oversight duties, the Department reviews property tax assessment rolls. Currently, when a review is completed, the Department must both publish its findings for all interested parties, as well as forward copies of its findings to legislative staff and other county officials. Several statutory sections provide reporting requirements relating to the Department's roll review process. However, they each contain different reporting dates and redundant reporting requirements.

**Proposed Change:** The proposal would repeal redundant or unnecessary reporting requirements, and the proposal would also standardize reporting requirements for roll approval. The proposed change would require the Department to publish the results of these reviews on its website.

### CLASSIFIED USE TAX LIABILITY

**Statutory Reference:** Sections 193.501, 193.503 and 193.505, Florida Statutes

**Current Situation:** Florida law provides property tax incentives for conservation and historic properties for extended periods of time. The statute requires repayment of the incentives if the use is not maintained for the required period. Current law requires local governments to report this repayment information to the Department. These repayments are rare and this information is not needed by the Department.

**Proposed Change:** The proposal would repeal the repayment reporting requirement.

### NOTIFICATION OF VALUE ADJUSTMENT BOARD DECISIONS

**Statutory Reference:** Section 194.034, Florida Statutes

**Current Situation:** In each Value Adjustment Board case, the clerk of the board is required to notify the taxpayer, the property appraiser, and the Department of the Value Adjustment Board decision. The Department does not need copies of these decisions, but must retain the ability to get copies of the decisions if necessary.

**Proposed Change:** The requirement of the clerk of the board to notify the Department of the decision for each hearing would be amended to make it available upon the Department's request.

## **PRINTED FORMS**

**Statutory Reference:** Section 196.121, Florida Statutes

**Current Situation:** Florida law currently requires the Department to furnish printed homestead exemption forms to property appraisers. Since the forms are provided electronically, funding for printed forms has been eliminated and the Department no longer provides printed forms.

**Proposed Change:** The proposal would repeal the requirement of the Department to provide printed forms and clarify that the Department will provide these forms electronically.

## **REMOVE FIDUCIARY FIELD FROM REAL PROPERTY ASSESSMENT ROLL**

**Statutory Reference:** Section 193.114, Florida Statutes

**Current Situation:** Florida Statutes specify what data fields are required to be included in a property assessment roll. One of the required fields is the name of any fiduciary that represents the owner. This field is not needed for property tax administration and the information is not needed by the Department.

**Proposed Change:** This proposal would amend statutes to remove this data field from the property tax roll.

## **REVIEW ASSESSMENT OF NEW, REBUILT, EXPANDED PROPERTY**

**Statutory Reference:** Section 195.099, Florida Statutes

**Current Situation:** Some businesses in designated enterprise zones or “brownfield” areas may qualify for an economic development ad valorem tax exemption. Section 195.099, Florida Statutes, requires the Department to review the assessments of new, rebuilt or expanded businesses that qualify for these benefits.

**Proposed Change:** The requirement of the Department to periodically review these properties would be amended to allow the Department to review these properties if deemed necessary.



## **IN-DEPTH REVIEW STANDARDS**

**Statutory Reference:** Section 195.096, Florida Statutes

**Current Situation:** The level of assessment produced for each classification of property or stratum studied as part of the Department's in-depth review is required to be produced with a 95 percent level of confidence, which is not always attainable or the most appropriate standard due to lack of data or small sample sizes that are available.

**Proposed Change:** The proposal would change the requirement for 95 percent level of confidence for the level of assessment to a statistically reliable standard that is based on generally accepted standards published by a professional appraisal organization.

### **III. CLARIFYING STATUTORY PROVISIONS**

#### **DEFINITION OF PLACED ON TAX ROLL**

**Statutory Reference:** Sections 193.1554 and 193.1555, Florida Statutes

**Current Situation:** Since 2008, Florida law has provided that the assessed value of certain property cannot increase by more than 10 percent over the prior year. The statutes imposing this limitation require that property be assessed at just value the first year the property is "placed on the tax roll."

Although not specifically stated in the statute, it appears that the intent of the language is that "placed on the tax roll" is meant to include property that was already on the roll in a different classification.

**Proposed Change:** Amend statutes to clarify that property is to be assessed at just value when it is subject to a new limitation.

#### **COMBINED OR SUBDIVIDED PARCELS**

**Statutory Reference:** Sections 193.1554 and 193.1555, Florida Statutes

**Current Situation:** Since 2008, Florida law has provided that the assessed value of certain property cannot increase by more than 10 percent over the prior year. The legislation is unclear how the limitation applies when a parcel of realty is subdivided after the assessment date, but before the tax bills are sent.

**Proposed Change:** Clarify that parcels combined or divided after January 1<sup>st</sup> and included as combined or divided parcels on the tax notice shall not be considered combined or divided parcels for purposes of this section until the January 1<sup>st</sup> the parcels are first assessed as combined or divided parcels.

## **DEFINITION OF NONRESIDENTIAL REAL PROPERTY – CITATION CORRECTION**

**Statutory Reference:** Section 193.1555, Florida Statutes

**Current Situation:** Voters approved an amendment in January 2008 which created the 10% assessment limitation for nonhomestead residential property and certain nonresidential real property. Article 4(h), Article VII of the State Constitution, states that the 10% limitation applies to all real property except property subject to the assessment limitations contained in “(a)-(d) and (g).” It appears that a reviser’s bill in 2010 created an unintentional conflict between the constitutional provision and the statutory definition of “nonresidential real property” in Section 193.1555, F.S., as the references in the law are to Article 4(a), (c), (d) or (g), Article VII of the State Constitution.

**Proposed Change:** This proposal would amend the statutory definition of “nonresidential real property” to clearly exclude those properties that are subject to assessment limitation set forth in Section 4(a)-(d) or (g), Article VII of the Florida Constitution.

## **DEFINITION OF ASSESSED VALUE OF PROPERTY**

**Statutory Reference:** Section 192.001, Florida Statutes

**Current Situation:** The current statutory definition of “Assessed Value of Property” contains references to specific provisions in the Florida Constitution. The relevant constitutional provisions have been changed and amended, without corresponding changes to the statute.

**Proposed Change:** Specific references that relate to constitutional provisions would be removed and replaced with a general reference to the correct constitutional article, which will correct the current statute and permit future changes to the Constitution without necessitating conforming changes to the statute.

## FISCALLY CONSTRAINED COUNTY DISTRIBUTION

**Statutory Reference:** Sections 218.12 and 218.125, Florida Statutes

**Current Situation:** This concept addresses three issues concerning the distributions to fiscally constrained counties for tax losses due to Amendment 1 that was approved by the voters in January 2008, and the conservation lands use assessment and exemption provisions added to the Florida Constitution in November 2008.

There is currently no provision addressing what happens if a county fails to apply for the distribution. Additionally, in applying for the distribution under both statutes, counties must report their maximum millage under chapter 200, Florida Statutes. The current statutory reference to the maximum millage is incorrect. Lastly, both fiscally constrained county distributions are calculated by multiplying the current year reduction in taxable value by the prior year's millage rate. There appears to be no reason to use the prior year's millage rate, rather than the current year millage rate, in this calculation.

**Proposed Change:** Amend statutes to specify that if a county fails to apply for the fiscally constrained county distribution, its share shall revert to the fund from which the appropriation was made. Sections 218.12 and 218.125, Florida Statutes, would be amended to revise the reference to majority vote maximum millage rates from Section 200.185, Florida Statutes, to Section 200.065(5), Florida Statutes. Sections 218.12 and 218.125, Florida Statutes, would be amended to change the millage rate used in the calculation of the fiscally constrained county distributions from the prior year millage to the current year millage.

## IV. STATUTORY REFERENCE CORRECTIONS

### MAXIMUM MILLAGE DETERMINATION

**Statutory Reference:** Section 200.065, Florida Statutes

**Current Situation:** Florida imposes a limitation on the tax rate (millage rate) that can be imposed on property by the local government. Generally, the new millage rate will be affected by the prior year's rates. In the statute, it appears that an error was made in referring to the prior year's millage rate. The adoption of the prior year's rate is referred to in the present tense rather than the past tense. This situation causes uncertainty in the meaning.

**Proposed Change:** Amend statute to change the phrase "is adopted" to "was adopted" in referring to the millage rate that was adopted in the prior year.

## **REAL PROPERTY ASSESSMENT ROLLS**

**Statutory Reference:** Sections 192.001 and 193.114, Florida Statutes

**Current Situation:** In 2008, the Legislature created Section 193.114(2)(n), F.S., that requires that the real property assessment roll contain specific sale details for each transfer in the prior year. This requirement contradicts the definition of “complete submission of the rolls” in Section 192.001(18), F.S., which requires only the inclusion of the two most recently recorded selling prices. Additionally, there is a need to improve consistency in the reporting of sale or transfer data on tax rolls to the Department.

**Proposed Change:** The proposal would amend the statutes to be consistent by providing that the assessment rolls contain the sale or transfer information required in Section 193.114, F.S. To improve consistency of data that is reported on the assessment rolls, clarification would be provided about other necessary sale-related data. A definition would also be added to clarify that the ownership transfer date is the date the instrument is signed and notarized or otherwise executed.

## **PROPERTY TAX ADMINISTRATION TASK FORCE**

**Statutory Reference:** Section 192.117, Florida Statutes

**Current Situation:** In 2001, the Legislature created the Property Tax Administration Task Force. The work of the task force was completed in 2004, and the task force dissolved. Under section 20.03(8), Florida Statutes, a task force created by statute can exist for a maximum of three years. Because of this provision, section 192.117, Florida Statutes, is no longer necessary.

**Proposed Change:** The proposal would repeal the obsolete statutory section on the task force.







