



*Property Tax Oversight Informational Bulletin*  
**Tax Collections and Sales**

**June 17, 2024**  
**PTO 24-03**

Effective July 1, 2024, Chapter 2024-91, Laws of Florida (HB 113), amends the following subsections of Chapter 197, Florida Statutes (F.S.).

- Subsection 197.374(3), F.S., is amended to remove the requirement of a \$10 processing fee for partial payments of current year property taxes.
- Section 197.492(1), F.S., is amended to add the following situations where credit is given to certain types of tax collection accounts on the errors and insolvencies report the tax collector certifies to the board of county commissioners:
  - properties subject to federal bankruptcies.
  - properties with taxes below the minimum tax bill under s. 197.212, F.S. (<\$30).
  - properties assigned to the list of lands available for taxes.

Subsection (2) is amended to require the errors and insolvencies report to provide the inclusion of the names of the parties on whose account the credit is to be allowed, and exclude any credits given for discounts.

- Subsection 197.502(2), F.S., is amended to state the tax certificate on which 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 the tax deed application.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-505, *Report of Discounts, Errors, Double Assessments, and Insolvencies*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:**

The full text of the implementing law (chapter 2024-91, Laws of Florida), is available at <https://laws.flrules.org/2024/91>.

**Implementing Date**

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.