

West's Florida Statutes Annotated

Title XIV. Taxation and Finance (Chapters 192-221) (Refs & Annos)

Chapter 199. Intangible Personal Property Taxes (Refs & Annos)

Part II. Administrative, Collection, and Enforcement Procedures

West's F.S.A. § 199.282

199.282. Penalties for violation of this chapter

Effective: January 1, 2007

[Currentness](#)

(1) Any person willfully violating or failing to comply with any of the provisions of this chapter shall be guilty of a felony of the third degree, punishable as provided in [s. 775.082](#), [s. 775.083](#), or [s. 775.084](#).

(2) If any nonrecurring tax is not paid by the statutory due date, then despite any extension granted under [s. 199.232\(6\)](#), interest shall run on the unpaid balance from such due date until paid at the rate of 12 percent per year.

(3) If any nonrecurring tax is not paid by the due date, a delinquency penalty shall be charged. The delinquency penalty shall be 10 percent of the delinquent tax for each calendar month or portion thereof from the due date until paid, up to a limit of 50 percent of the total tax not timely paid.

(4) No mortgage, deed of trust, or other lien upon real property situated in this state shall be enforceable in any Florida court, nor shall any written evidence of such mortgage, deed of trust, or other lien be recorded in any public record of the state, until the nonrecurring tax imposed by this chapter, including any taxes due on future advances, has been paid and the clerk of circuit court collecting the tax has noted its payment on the instrument or given other receipt for it. However, failure to pay the correct amount of tax or failure of the clerk to note payment of the tax on the instrument shall not affect the constructive notice given by recording of the instrument.

(5) Interest and penalties attributable to any tax shall be deemed assessed when the tax is assessed. Interest and penalties shall be assessed and collected by the department as provided in this chapter. The department may settle or compromise tax, interest, or penalties under the provisions of [s. 213.21](#).

(6) Any person who fails or refuses to make records available for inspection, when requested to do so by the department is guilty of a misdemeanor of the first degree, punishable as provided in [s. 775.082](#) or [s. 775.083](#).

(7) Any officer or director of a corporation who has administrative control over the filing of a return or payment of any tax due under this chapter and who willfully directs any employee of the corporation to fail to file the return or pay the tax due or to evade, defeat, or improperly account for the tax due, in addition to any other penalties provided by law, shall be liable for a penalty equal to the amount of tax not paid as required by this chapter. The filing of a protest based upon doubt as to liability for the tax shall not be deemed an attempt to evade or defeat the tax under this subsection. The penalty imposed hereunder shall be abated to the extent the tax is paid and may be compromised by the executive director of the department as provided in [s.](#)

213.21. An assessment of penalty made pursuant to this section shall be deemed prima facie correct in any judicial or quasi-judicial proceeding brought to collect this penalty.

Credits

Laws 1971, c. 71-134, § 1A; Laws 1985, c. 85-342, § 26; Laws 1986, c. 86-152, § 6; Laws 1987, c. 87-6, § 64; Laws 1987, c. 87-101, § 38; Laws 1987, c. 87-102, § 5. Amended by Laws 1989, c. 89-356, § 10, eff. July 6, 1989; Laws 1990, c. 90-203, § 21, eff. July 1, 1990; Laws 1991, c. 91-224, § 233; Laws 1992, c. 92-320, § 6, eff. Jan. 1, 1993; Laws 1998, c. 98-132, § 9, eff. July 1, 1998; Laws 2002, c. 2002-218, § 7, eff. May 1, 2002; Laws 2003, c. 2003-1, § 17, eff. July 1, 2003; Laws 2006, c. 2006-312, § 14, eff. Jan. 1, 2007.

Notes of Decisions (3)

West's F. S. A. § 199.282, FL ST § 199.282

Current through the 2019 First Regular Session of the 26th Legislature.

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