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The 2018 Florida Statutes

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LIMITATIONS

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LIMITATIONS OF ACTIONS; ADVERSE POSSESSION

95.091 Limitation on actions to collect taxes.—

(1)(a) Except for taxes for which certificates have been sold, taxes enumerated in s. [72.011](#), or tax liens issued under s. [196.161](#) or s. [443.141](#), any tax lien granted by law to the state or any of its political subdivisions, any municipality, any public corporation or body politic, or any other entity having authority to levy and collect taxes expires 5 years after the date the tax is assessed or becomes delinquent, whichever is later. An action to collect any tax may not be commenced after the expiration of the lien securing the payment of the tax.

(b) Any tax lien granted by law to the state or any of its political subdivisions for any tax enumerated in s. [72.011](#) or any tax lien imposed under s. [196.161](#) expires 20 years after the last date the tax may be assessed, after the tax becomes delinquent, or after the filing of a tax warrant, whichever is later. An action to collect any tax enumerated in s. [72.011](#) may not be commenced after the expiration of the lien securing the payment of the tax.

(2) If a lien to secure the payment of a tax is not provided by law, an action to collect the tax may not be commenced after 5 years following the date the tax is assessed or becomes delinquent, whichever is later.

(3)(a) With the exception of taxes levied under chapter 198 and tax adjustments made pursuant to ss. [220.23](#) and [624.50921](#), the Department of Revenue may determine and assess the amount of any tax, penalty, or interest due under any tax enumerated in s. [72.011](#) which it has authority to administer and the Department of Business and Professional Regulation may determine and assess the amount of any tax, penalty, or interest due under any tax enumerated in s. [72.011](#) which it has authority to administer:

1.a. For taxes due before July 1, 1999, within 5 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later; and for taxes due on or after July 1, 1999, within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

b. Effective July 1, 2002, notwithstanding sub-subparagraph a., within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

2. For taxes due before July 1, 1999, within 6 years after the date the taxpayer makes a substantial underpayment of tax or files a substantially incorrect return;

3. At any time while the right to a refund or credit of the tax is available to the taxpayer;

4. For taxes due before July 1, 1999, at any time after the taxpayer filed a grossly false return;

5. At any time after the taxpayer failed to make any required payment of the tax, failed to file a required return, or filed a fraudulent return, except that for taxes due on or after July 1, 1999, the limitation prescribed in subparagraph 1. applies if the taxpayer disclosed in writing the tax liability to the department before the department contacts the taxpayer; or

6. In any case in which a refund of tax has erroneously been made for any reason:

a. For refunds made before July 1, 1999, within 5 years after making such refund; and

b. For refunds made on or after July 1, 1999, within 3 years after making such refund,

or at any time after making such refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.

(b) For the purpose of this paragraph, a tax return filed before the last day prescribed by law, including any extension thereof, is deemed to have been filed on such last day, and payments made before the last day prescribed by law are deemed to have been paid on such last day.

(4) If administrative or judicial proceedings for review of the tax assessment or collection are initiated by a taxpayer within the period of limitation prescribed in this section, the running of the period is tolled during the pendency of the proceeding. Administrative proceedings include taxpayer protest proceedings initiated under s. [213.21](#) and department rules.

History.—s. 20, ch. 74-382; s. 37, ch. 85-342; s. 49, ch. 87-6; ss. 29, 66, ch. 87-101; s. 4, ch. 88-119; s. 19, ch. 92-315; s. 25, ch. 94-353; s. 1, ch. 99-239; s. 10, ch. 2000-151; s. 2, ch. 2000-355; s. 1, ch. 2004-26; s. 1, ch. 2005-280; s. 4, ch. 2010-90; s. 2, ch. 2010-138.