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## Florida Taxation

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# FLORIDA TAXATION

MELVIN D. SCHILLER\*

## INTRODUCTION

This article includes decisions of the Florida Supreme Court reported in 66 So.2d through 80 So.2d, plus the laws enacted by the 35th legislature during its regular 1955 session. This article is not concerned with those cases which treat with the constitutional aspects of Florida tax law (which are covered in the constitutional law article in this *Survey*) or those cases dealing with the Florida homestead law (which are covered in the property law article in this *Survey*).<sup>1</sup>

## JUDICIAL DEVELOPMENTS

### *Estoppel and tax titles*

*Trustees of Internal Improvement Fund v. Bass*<sup>1a</sup> was a suit in ejectment by the Trustees of the State Internal Improvement Fund to recover possession of certain lands because these lands had been erroneously placed on the tax rolls in 1907, and had been sold for delinquent taxes in 1908. The present owner, who had been in possession for more than eleven years, could not claim title by adverse possession.<sup>2</sup> The Supreme Court held that the state was estopped from questioning the title of the present owner who had purchased the lands at a tax sale in 1941, placed a fence around the land and improved it, and paid subsequent taxes upon the land, even if his title was not good as a result of his adverse possession.<sup>3</sup>

### *Delivery*

The Supreme Court held in the *Dolores Land Corp.*<sup>4</sup> case that where a deed of land from the Trustees of the Internal Improvement Fund had been executed and the official seal affixed on December 29, 1947, but the deed had not been delivered to the grantee until after January 1, 1948 (it actually had been received after February 5, 1948), the defendant,

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1. *L'Engle v. Forbes*, 81 So.2d 214 (Fla. 1955); *State v. County of Flagler*, 77 So.2d 765 (Fla. 1955); *State v. Miami* 76 So.2d 294 (Fla. 1954); *Forbes v. Bushnell Steel Const.*, 76 So.2d 268 (Fla. 1954); *Board of Public Instruction v. State*, 75 So.2d 832 (Fla. 1954); *Brodgon v. McBride*, 75 So.2d 770 (Fla. 1954); *Seaboard Air Line R.R. v. Gay*, 74 So.2d 569 (Fla. 1954); *Volusia County Kennel Club v. Haggard*, 73 So.2d 884 (Fla. 1954); *State v. Coral Gables*, 72 So.2d 48 (Fla. 1954); *State v. Florida State Improvement Comm'n.*, 72 So.2d 28 (Fla. 1954); *Ft. Lauderdale v. Carter*, 71 So.2d 260 (Fla. 1954); *State v. Florida State Racing Comm'n.*, 70 So.2d 375 (Fla. 1953); *FLA. CONST. Art. VIII, § 6*; *FLA. STAT. § 193.01, § 193.25* (1927); 69 So.2d 178 (Fla. 1953); *Seaboard Air Line R.R. v. Gay*, 68 So.2d 591 (Fla. 1953); 67 So.2d 675 (Fla. 1953).

1a. 67 So.2d 433 (Fla. 1953).

2. *FLA. STAT. § 95.15* (1953), Real Actions; no adverse possession against the state and its agencies.

3. *Daniell v. Sherill*, 48 So.2d 736 (Fla. 1950).

4. *Dolores Land Corp. v. Hillsborough County*, 68 So.2d 393 (Fla. 1953).

as a successor of the grantee under the tax deed was not liable for the 1948 taxes on the land, because on January 1, 1948, title to the land was still vested in the Trustees of the State Internal Improvement Fund and was therefore not taxable. The court rejected the "title by record"<sup>5</sup> theory and affirmed the rule in *Lance v. Smith*,<sup>6</sup> wherein the court said, in part:

It is of no consequence, either to the owner or claimant of the land, that the clerk fills out a tax deed form, signs it, and attaches the seal of his office to it but does not deliver it to the grantee. It is of no force and effect lying there in his office in his possession and under his control. It acquires no validity as a deed of conveyance until delivery, . . .

In *McCarty v. Booth*<sup>7</sup> the dissent relied upon the *Dolores*<sup>8</sup> case but the fact that no delivery of deed had taken place did not prevent the majority from holding, in a four-to-three decision, that, where a sale at public auction had been accepted and a protest filed approximately 30 days later by the Board of Public Instruction,<sup>9</sup> the transaction had reached the stage where it could not be upset despite the high motives of the trustees.

#### *Tax sale certificates and tax deeds*

In *Montgomery v. Gipson*,<sup>10</sup> the Supreme Court held that the notice of application for tax deed which was properly mailed only to the husband (the property was held as an estate by the entireties) was inadequate to constitute "notice to the owner."<sup>11</sup> The court went further and indicated that although Florida Statutes, Section 194.16 states that a "notice in substantially the following form" shall be published, the jurisdictional requirement of notice required under Florida Statutes, Section 194.16 must be strictly complied with, or otherwise the tax is void.<sup>12</sup>

In a suit against the City of Lake Worth<sup>13</sup> to quiet title to realty, the Supreme Court decided that where a final decree had been entered in a county tax foreclosure suit<sup>14</sup> on July 3, 1952, and an improvement

5. U.S. v. Schurz, 102 U.S. 378 (1880).

6. 123 Fla. 461, 167 So. 366, 369 (1936).

7. 69 So.2d 655 (Fla. 1954).

8. See note 4 *supra*.

9. FLA. STAT. § 192.50 (1953):

The State of Florida, through the Trustees of the Internal Improvement Fund, shall be, and they are hereby authorized, empowered and directed to convey to the county of the state wherein such lands are situated, or the board of county commissioners thereof, or the county board of public instruction or municipality, as the case may be, without consideration and without sale, for public purpose, any land the title to which is vested in the State of Florida . . . .

10. 69 So.2d 305 (Fla. 1954).

11. FLA. STAT. § 194.18 (1953).

12. *Ozark Corp. v. Pattishall*, 135 Fla. 610, 185 So. 333, 335 (1938); *Hightower v. Hogan*, 69 Fla. 86, 68 So. 669, 671 (1915).

13. *Rosen v. City of Lake Worth*, 71 So.2d 740 (Fla. 1954).

14. FLA. STAT. § 194.47 *et seq.* (1953).

lien had been filed on November 5, 1952, while title was vested in the county, a subsequent grantee of the lands from the county would acquire the realty subject to the lien.<sup>15</sup> The appellant contended that land could not be subject to a municipal improvement lien while owned by a county, but the Supreme Court indicated that this reasoning applied only to general taxes and not to special assessments.

In *Mullin v. County of Polk*<sup>16</sup> the appellant sought to have a decree of the circuit court, quieting title to tax delinquent property in the county. The appellant maintained that the address, according to the tax collector's records, was incorrect and that appellant did not receive notice. The appellant argued that the statutory requirement of notice<sup>17</sup> was not fulfilled, and that, consequently, the court did not have jurisdiction and due process was denied. The Supreme Court held that the statute prescribing<sup>18</sup> methods for giving notice in suits to quiet title on tax delinquent property had been complied with and such notice was sufficient to give the Circuit Court jurisdiction over the subject matter. Justice Thomas states, in part:

We do not think that in all circumstances we are justified in deciding that the decree was void because due process was denied the appellant by the clerk's acting in accordance with the statute, but not meanwhile detecting a mistake that there was reason to expect him to discover.

In *Wells v. Thomas*<sup>19</sup> the court held that certain defects in a tax deed had been removed by a curative statute<sup>20</sup> and that a taxpayer securing a tax deed in 1928, and making no attempt to pay taxes<sup>21</sup> for more than 20 years, could not contend that his title was good as against another tax deed under which taxes were paid. The court, on rehearing, further stated that the one year statute of limitations<sup>22</sup> would not bar a suit to set aside a tax deed subject to a jurisdictional defect because of failure to mail the notice which was required by another statute;<sup>23</sup> however, the record in this instance did not disclose any irregularity in the proceedings leading to the issuance of the plaintiff's tax deed.

#### *Chancery jurisdiction in tax matters*

In *Cooper v. Gautier*,<sup>24</sup> the plaintiff made no complaint to the Board of Equalization but petitioned the Circuit Court for equitable relief<sup>25</sup>

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15. FLA. STAT. § 194.53 (1953), § 194.55-56 (1953).

16. 76 So.2d 282 (Fla. 1954).

17. FLA. STAT. § 194.51 (1953). Mailing of notice to owner of property where county holds tax certificate.

18. See note 17 *supra*; see also FLA. STAT. § 194.21 (1953) wherein it is indicated that all owners of property shall be held to know that taxes are payable yearly.

19. 78 So.2d 378 (Fla. 1955).

20. FLA. STAT. § 192.48 (1953).

21. See note 18 *supra*.

22. See note 20 *supra*.

23. See note 11 *supra*.

24. 77 So.2d 615 (Fla. 1955).

25. FLA. STAT. 196.01 (1953).

from tax assessments upon certain business properties. The Supreme Court held that because there was no fraud, abuse of discretion, or arbitrary discrimination in making the assessment, a dismissal by the Circuit Court should be affirmed. With regard to the value of property, as evidenced by the revenue stamps affixed, the court stated:

Appellants rely on a list of properties with values evidenced by state and federal excise stamps but these are of no evidentiary value because they are not shown to be of parallel or similar value to the lands of appellants, of the same type of appellants or in the same locality.

*Lien and enforcement of recorded intangible tax execution*

In an action by the Comptroller and Tax Collector<sup>26</sup> to enforce liens against real property for failure to pay intangible property taxes, on the theory that the liens continued to burden the real estate until the taxes were paid, the Supreme Court cited the statutory provision,<sup>27</sup> limiting the lien's effectiveness to seven years from the date of the issuance of an execution, and held that the real estate involved was no longer burdened by the tax liens.

*Statute of limitations vs. non-claim statute*

In an original mandamus proceeding wherein Victor Chemical Works<sup>28</sup> sought a refund of use taxes which had been paid under a statute,<sup>29</sup> which was subsequently held unconstitutional, the Supreme Court was faced with the problem of determining when the right to a refund accrued. The court held that the right to refund accrued at the time of the payment of the taxes, not at the time that the statute was declared to be invalid. Consequently, because the claim for refund was not filed within the statutory period,<sup>30</sup> which was calculated from the date of the payment of the taxes, the claim was barred. The majority, it may be noted, compared the statute to a non-claim statute, indicating that a recovery of illegally exacted taxes is solely a matter of governmental grace.<sup>31</sup> The minority,

26. *Gay v. Rutherford*, 73 So.2d 60 (Fla. 1954).

27. FLA. STAT. 199.23 (1953).

28. *State v. Gay*, 74 So.2d 560 (Fla. 1954).

29. FLA. STAT. 212.05 (1953).

30. FLA. STAT. 215.26 (1953):

(1) The comptroller of the State of Florida may refund to the person who paid the same, or his heirs, personal representatives or assigns, any monies paid into the state treasury which constitutes:

(a) An overpayment of any tax, license, or account due;

(b) A payment where no tax, license or account is due; and

(c) Any payment made into the state treasury in error; and if any such payment has been credited to an appropriation, such appropriation shall at the time of making such refund, be charged therewith. There are appropriated from the proper respective funds from time to time such sums as may be necessary for such refunds.

(2) Application for refunds as provided by this section shall be filed with the comptroller within one year after the right to such refund shall have accrued else such right shall be barred.

31. *State ex rel. Tampa Electric Co. v. Gay*, 40 So.2d 225 (Fla. 1949); *State ex rel. Butler's Inc. v. Gay*, 158 Fla. 164, 29 So.2d 246 (1947).

in a very convincing dissent by Justice Hobson declared of the majority opinion: "It is all law and no justice." The dissent stated that the true legislative intent should be that an application for refund must be made within one year after the day on which the tax statute involved was held void by the court, which action would give rise to a right to a refund.<sup>32</sup>

#### *Doctrine of idem sonans*

In an action of ejectment<sup>33</sup> the Supreme Court held that the service by publication was void and the entire foreclosure proceeding ineffective because of an error in spelling, whereby "Myrtle Danby" was substituted for "Myrtle Danley." The appellants contended that the designation in service by publication was sufficient under the doctrine of *idem sonans*, whereas the appellees contended that a stricter application of the doctrine is required in instances of constructive service than is required where actual service on the defendant is secured.<sup>34</sup> The Supreme Court confirmed that, generally, where the names are similar in sound a variance is not fatal, but where a reading of name indicates a distinct family name to the eye, such notice is likely to mislead.<sup>35</sup>

#### *License tax*

In *Lambert v. State*<sup>36</sup> the Supreme Court affirmed the Circuit Court in directing the tax collector for Pinellas County to issue an occupational license to the petitioner, who was engaged in the practice of taking blood pressure readings. The tax collector contended that petitioner was a medical practitioner or at least so engaged in the "healing arts" as to be required to furnish a certificate of qualification from the State Board of Basic Science Examiners<sup>37</sup> as a prerequisite to securing the license. The Supreme Court stated that it was aware of the 1948 Attorney General's opinion, given to the State Comptroller, which decided that one taking blood pressure readings by use of a "Baumanometer" was practicing a "healing art," making him subject to license,<sup>38</sup> but that this administrative ruling was only persuasive and was not binding on the court.

32. *Walgreen Drug Stores Co. v. Lee*, 158 Fla. 260, 28 So.2d 535, 536 (1946). . . . "if the text of the act does not reveal with certainty the intent of the legislature and it is susceptible of two meanings, that meaning most favorable to the taxpayer should be adopted."

33. *Sinclair v. Alford*, 72 So.2d 783 (Fla. 1954).

34. See 72 C.J.S., *Process*, § 15, p. 1012.

35. *Webb v. Ferkins*, 227 Iowa 1157, 290 N.W. 112 (1940); *Schoenfeld v. Bourne*, 159 Mich. 139, 123 N.W. 537 (1909); *Burrows v. Hagerman*, 159 Fla. 826, 33 So.2d 34 (1947).

36. 77 So.2d 869 (Fla. 1955).

37. FLA. STAT. 456.02 (1953); FLA. STAT. 458.13 (1953).

38. FLA. STAT. 205.051 (1953):

(1) From and after the passage of this act it shall be unlawful for the tax collectors of the several counties of the State of Florida to issue state and county occupational licenses to any persons applying for license to practice medicine in any of its branches unless and until proof of current qualification and competency, as established by certificate of license issued by state boards duly constituted and legally authorized to determine qualification and competency, be exhibited at the time of making such application.

*Sales tax*

Where the purchaser could not produce records to indicate that sales taxes had been paid to the various vendors from whom purchases had been made, the Supreme Court held that the state could proceed against the purchaser.<sup>39</sup> The court indicated that the intention of the legislature<sup>40</sup> was clearly that the tax was to be paid by the consumer, and that the ultimate consumer has the obligation of keeping for two years<sup>41</sup> a complete record of all tangible personal property *received, used* or sold at retail.<sup>42</sup>

*Matter in pais v. title of record*

In a suit by the purchasers to cancel a contract for the purchase of realty,<sup>43</sup> because the sellers did not furnish an abstract of title showing marketable title, the Supreme Court, in a four to three decision, held that a condition in the contract, requiring a marketable title, was not complied with where affidavits and a claim of adverse possession,<sup>44</sup> matters *in pais*, were relied on by the sellers. The abstract had to show a *record title* "free from reasonable doubt in law and in fact as to its validity." In this instance the seller had acquired title from a grantor who acquired the property by a tax deed from the state; the abstract disclosed only a "bare tax deed entry," with none of the antecedent proceedings upon which a valid tax deed is based. This, in the opinion of the court, was a fatal breach of the condition that the *abstract* show a good and merchantable title.

## LEGISLATIVE DEVELOPMENTS

The 1955 Legislature was busy fortifying weak particulars in the tax structure, repealing and modifying sections of the Florida Statutes and yielding to the various pressures exerted by interested groups.<sup>45</sup> The Legislature repealed Section 210.21, Florida Statutes, relating to *ad valorem* taxation levied by municipalities imposing excise or privilege taxes on cigarettes.<sup>46</sup>

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39. *Davis v. Ponte Vedra Club*, 78 So.2d 858 (Fla. 1955).

40. Laws of Fla. c. 26310 (1949): "Florida Revenue Act of 1949."

41. FLA. STAT. 212.12 (2) (1953).

42. See FLA. STAT. 212.06(2)(d) (1949) wherein "dealer" is further defined and it is stated ". . . who cannot prove that the tax levied by this chapter has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property . . ."

43. *Alexander v. Cleveland*, 79 So.2d 852 (Fla. 1955).

44. FLA. STAT. 196.06 (1953)

. . . when the holder of a tax deed goes into actual possession, occupancy and use of the land embraced in such tax deed, and so continues for a period of four years, no suit for the recovery of the possession thereof shall be brought by a former owner or other adverse claimant, unless such suit be commenced within, or prior to, the said period of four years after the holder under such tax deed has entered into the actual possession, occupancy and use of the land embraced in said tax deed; . . .

45. See FLA. CONST. Art. III, § 18, Effective date of acts: No law shall take effect until sixty days from the final adjournment of the session of the Legislature at which it may have been enacted, unless otherwise specifically provided in such law.

46. Laws of Fla. c. 29750 (1955) effective June 2, 1955.

*Amendments*

The legislature amended the section relating to the registering, licensing and regulation of accident and health agents;<sup>47</sup> amended Section 601.151, Florida Statutes, to levy and impose an additional excise tax upon grapefruit grown in Florida, to provide for refunds in connection therewith and for the refund to the Florida Citrus Commission for any such unclaimed refunds of such taxes;<sup>48</sup> amended subsections (1), (2) and (3) of Section 550.16, Florida Statutes, relating to excise taxes on horse and dog racing pari-mutuel pools in Florida setting forth where such pools may be conducted, providing for the commission which may be withheld from pari-mutuel pools by the state and the licensing and distribution thereof, and levying an increased excise tax upon pari-mutuel pools at dog tracks and providing for the distribution of said taxes;<sup>49</sup> amended Section 208.47 (6), Florida Statutes, by providing a definition of "Agricultural Purposes" in connection with refunds of certain gasoline taxes.<sup>50</sup> Also amended were the following Sections of Florida Statutes, 1953, relating to inheritance and estate taxes: 198.12—Notice of death to commissioner, Tax return; 198.13—Tax return to be made in certain cases; 198.14—Failure to make return, Extension of time for filing; 198.16—Notice of determination of deficiency in federal estate tax to be filed with commissioner; 198.17—Deficiency, hearing by commissioner, Procedure on appeal; 198.18—Failure to pay tax, Civil penalties; 198.26—No discharge of executor until tax is paid; 198.28—Time for assessment of tax; 198.29—Refunds of excess tax paid, County judge to furnish commissioner with names of decedents, etc.; 198.33—Discharge of estate, Notice of lien, etc.<sup>51</sup>

Amended were Chapter 212, Florida Statutes, as follows: Section 212.02 (2), by redefining and clarifying the definition of "sale"; 212.03 (4), by providing rental tax of six months residence in any one hotel, etc., repealing subsections (5) and (6) relative to rental certificates; 212.04 (5), by omitting admission passes; 212.06 (2), by adding two additional paragraphs defining "dealer" who solicits business in this state; 212.08 (1), by reducing the exemption on candy; 212.14, by adding a subsection providing for cash deposit or bond where necessary in order to enforce compliance; and adding a new section, 212.151 to provide for service on retailers, dealers or vendors not qualified to do business in this state.<sup>52</sup>

The Legislature amended Section 210.20, Florida Statutes, by providing for the payment of cigarette taxes to the Inter-American Center Authority collected on cigarettes sold at retail on the property of the Inter-American

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47. Laws of Fla. c. 29642 (1955), effective October 1, 1955.

48. Laws of Fla. c. 29647 (1955), effective August 1, 1955.

49. Laws of Fla. c. 29694 (1955), effective November 15, 1955.

50. Laws of Fla. c. 29713 (1955), effective July 1, 1955.

51. Laws of Fla. c. 29718 (1955), effective immediately.

52. Laws of Fla. c. 29827 (1955), effective immediately.



Center Authority;<sup>53</sup> amended Chapter 210, Florida Statutes, in other respects, relating to the tax on cigarettes; amended Chapter 208, Florida Statutes, refund of tax paid on motor fuels when used solely for agricultural purposes and commercial fishing purposes as defined in the act;<sup>55</sup> amended Section 192.06, Florida Statutes, providing that bridges and approaches owned by neighboring states shall be exempt from taxation;<sup>56</sup> provided that promissory notes, non-negotiable notes and other written obligations to pay money bearing a date subsequent to July 1, 1955, shall under certain conditions, be exempt from the excise taxes imposed by Chapter 201, Florida Statutes;<sup>57</sup> provided for certain tax exemptions for officers and enlisted men of the Florida National Guard while on active duty by amending Section 250.50, Florida Statutes.<sup>58</sup>

The Legislature authorized the inclusion of tangelos under the provisions of the citrus code, to be known as "The Tangelo Act of 1955," and prescribed the method of levy and collection of an excise tax, inspection fees, and advertising tax;<sup>59</sup> provided for assessment and collection of intangible taxes in certain instances where notes, bonds and other obligations for the payment of money are secured by a mortgage, deed of trust or similar instrument;<sup>60</sup> provided for appropriations from the intangible tax fund for expenses of assessment and collection for retirement systems of the state and county officers and employees;<sup>61</sup> amended Chapter 561, Florida Statutes, by providing for a \$25.00 per day license fee for all persons operating a commercial establishment for the consumption of alcoholic beverages but not holding a valid license of any other classification;<sup>62</sup> amended Chapter 320, Florida Statutes, by providing for exemption from paying motor vehicle licenses for certain classified organizations, and requiring that such exempt vehicles must be equipped with series "X" plates showing such exempt status;<sup>63</sup> amended Chapter 192, Florida Statutes, by providing for an additional classification of tax exempt property, namely that certain real estate of medical societies chartered under the laws of the State of Florida shall be exempt.<sup>64</sup>

#### *Additions to Sections*

The legislature declared as a matter of public policy that money or property remaining for two years in the custody of a licensed pari-mutuel operator without claim or demand from the owner will escheat to the

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53. Laws of Fla. c. 29883 (1955), effective July 1, 1955. See note 100 *supra*.  
 54. Laws of Fla. c. 29884 (1955), effective immediately. See note 10 *supra*.  
 55. Laws of Fla. c. 29916 (1955), effective July 1, 1955.  
 56. Laws of Fla. c. 29979 (1955), effective immediately. See note 22 *supra*.  
 57. Laws of Fla. c. 29981 (1955), effective June 23, 1955.  
 58. Laws of Fla. c. 29684 (1955), effective August 2, 1955.  
 59. Laws of Fla. c. 29757 (1955), effective August 1, 1955.  
 60. Laws of Fla. c. 29920 (1955), effective August 2, 1955.  
 61. Laws of Fla. c. 29929 (1955), effective July 1, 1955.  
 62. Laws of Fla. c. 29960 (1955), effective August 2, 1955.  
 63. Laws of Fla. c. 29980 (1955), effective August 2, 1955.  
 64. Laws of Fla. c. 29982 (1955), effective immediately. See note 22, *supra*.

state;<sup>65</sup> authorized and provided for a refund of 2% to licensed retail gasoline dealers;<sup>66</sup> authorized an exemption from taxation, consisting of household goods and personal effects to the assessed value of one thousand dollars, to every person residing and making his or her home in this state;<sup>67</sup> provided for a daily license fee to be paid by dog tracks in lieu of the tax imposed by Sections 550.09 and 550.16, Florida Statutes;<sup>68</sup> provided for the organization of Development Credit Corporations, and provided also that such corporations shall be exempt from paying filing fees, capital stock taxes, excise taxes on stock certificates, and exempt from compliance with Chapter 517, Florida Statutes.<sup>69</sup> The legislature provided for the cancellation of tax certificates sold under the Murphy Act and provided a bar to actions under certificates held by private holders after June 30, 1956;<sup>70</sup> created the Florida Avocado and Lime Commission, which in part has the power to provide for the levy, imposition and collection of an excise tax on avocados and limes grown in Florida;<sup>71</sup> provided for a Florida Citizens Tax Council to serve until June 30, 1957, for the purpose of studying state tax laws and the administration thereof;<sup>72</sup> provided that all forfeitures, rights of re-entry and reverter rights shall be destroyed and shall not survive to the grantee of a tax deed, or a master's deed or to his or its heirs, successors and assigns;<sup>73</sup> declared that the statutes and laws requiring a filing of tax returns of household goods and personal effects for *ad valorem* taxation are to be construed as directory and not mandatory, and that the filing of such a return may not be made a condition precedent to the right to homestead exemption or any other right;<sup>74</sup> provided for the Jacksonville Expressway Authority, indicating that it shall be free from taxation of any kind by the state, or by any political subdivision, or taxing agency or instrumentality thereof.<sup>75</sup>

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65. Laws of Fla. c. 29688 (1955), effective November 15, 1955.

66. Laws of Fla. c. 29699 (1955), effective July 1, 1955.

67. Laws of Fla. c. 29743 (1955), effective January 1, 1956.

68. Laws of Fla. c. 29751 (1955), effective August 2, 1955.

69. Laws of Fla. c. 29776 (1955), effective June 3, 1955.

70. Laws of Fla. c. 29794 (1955), effective immediately.

71. Laws of Fla. c. 29833 (1955), effective immediately. However, the act as passed has already levied and imposed, until July 1, 1957, an excise tax of ten cents on each bushel of avocados and limes grown in the State of Florida.

72. Laws of Fla. c. 29866 (1955), effective immediately.

73. Laws of Fla. c. 29959 (1955), effective immediately.

74. Laws of Fla. c. 29991 (1955), effective January 1, 1956.

75. Laws of Fla. c. 29996 (1955), effective June 23, 1955.