

073-378—October 9, 1973

ADULT RIGHTS LAW

ABILITY TO CARRY FIREARMS

*To: Charles E. Rinehart, Chief of Police, Palmetto**Prepared by: George R. Georgieff, Assistant Attorney General*

QUESTION:

May a person eighteen years of age or older obtain a permit from a board of county commissioners to carry a concealed weapon?

SUMMARY:

Chapter 73-21, Laws of Florida, redefines adults to be persons eighteen years of age or older. This would permit them to apply for a license from the county commissioners to carry a concealed weapon even though it cannot, by its provisions, supersede the federal regulation with regard to the purchase of said firearms.

In essence, what Ch. 73-21, Laws of Florida [§743.07 (1), F. S.], does is redefine an adult as an individual eighteen years of age or older when theretofore he had to be twenty-one years of age or older. The net effect of this is to simply make possible for all those eighteen years of age and older most things which were formerly available only to those who had attained their twenty-first birthday.

It would be physically impossible to detail all conceivable circumstances in which this law could be said to apply. Since you specifically requested an opinion regarding the rights of eighteen-year-olds to carry firearms, I will limit my reply to that matter.

As you can tell from the enclosed, Ch. 73-21, Laws of Florida, also provides that such persons shall "enjoy and suffer the rights, privileges and obligations of all persons 21 years of age or older" I have already held that persons eighteen years old and older can now drink and be employed by places serving alcoholic beverages, obtain a license to operate a day-care center, drive a common-carrier motor vehicle, serve on juries, and marry without parental consent—all of which formerly had an age requirement of twenty-one years.

I therefore hold that it follows that any provisions extant in Florida law, most likely those found in Ch. 790, F. S., which may make reference to a linear age of twenty-one years or older are, by virtue of the operation of Ch. 73-21, Laws of Florida, rendered inapplicable.

The Federal Gun Control Act of 1968 (P.L. 90-618) prohibits the sale of firearms other than a shotgun or rifle to persons under the age of twenty-one. Thus, with regard to the sale of handguns, the federal statute prevails. The federal act does not apply to possession of firearms.

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TAXATION

WHO MAY BACK ASSESS INTANGIBLE PROPERTY
PREVIOUSLY UNDERVALUED*To: John W. Seay, Flagler County Tax Assessor, Bunnell**Prepared by: Harold F. X. Purnell, Assistant Attorney General*

QUESTION:

Is a 1970 Florida intangible personal property tax return subject to

additional assessment and penalties after expiration of three years from the due date of filing (April 1, 1970) because of property listed on the return being undervalued?

SUMMARY:

Additional assessments issued subsequent to December 31, 1971, by reason of undervaluation of property on an intangible tax return may be issued only by the Department of Revenue and not the county tax assessor's office.

The question must be answered in the negative due to the lack of statutory authority empowering the county tax assessor's office to issue any intangible tax assessments subsequent to December 31, 1971.

In the 1971 Session of the Florida Legislature, the Florida Intangible Tax Act was completely revised and reenacted. *See* Ch. 71-134, Laws of Florida. With the passage of Ch. 71-134, the former Intangible Tax Act, under which the county tax assessors and collectors were given primary responsibility for the assessment and collection of intangible taxes, was repealed. The new act placed all responsibility for the assessment and collection of intangible taxes, subsequent to December 31, 1971, with the Department of Revenue, including the responsibility for additional assessment of undervalued intangible property. *See* §§199.025, 199.202 (2) and 199.232, F. S. Consequently, the county tax assessor's office would be without statutory authority to issue any additional assessments subsequent to December 31, 1971, against prior intangible tax returns, even though such returns were filed pursuant to the former act under which the county tax assessor's office had full assessment authority over the property listed on the return.

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TAXATION

DEFINITION OF "THESE TAX LAWS"; INVESTIGATIONS BY DEPARTMENT OF REVENUE

To: J. Ed Straughn, Executive Director, Department of Revenue, Tallahassee

*Prepared by: William R. Cave, Assistant Attorney General, and James D. Beasley,
Legal Intern*

QUESTIONS:

1. Do the references in §195.085, F. S., to "these tax laws" encompass Ch. 199, F. S.?
2. Do such references encompass Ch. 201, F. S.?
3. To what extent does §195.085, F. S., require that the department investigate and conduct independent audits of the officials designated therein?

SUMMARY:

The references to "these tax laws" which appear in §195.085, F. S., encompass Ch. 199, F. S., but not Ch. 201, F. S. The Department of Revenue has no authority to delegate to other governmental agencies, officers, or private individuals the power to conduct investigations which the department is required to perform pursuant to §195.085.

Question 1 is answered in the affirmative and question 2 in the negative. Your third question is answered in the following discussion.