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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/18/2019	.	
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The Committee on Commerce and Tourism (Baxley) recommended the following:

Senate Amendment (with title amendment)

Between lines 78 and 79
insert:

Section 2. Subsection (2) of section 212.15, Florida Statutes, is amended to read:

212.15 Taxes declared state funds; penalties for failure to remit taxes; due and delinquent dates; judicial review.—

(2) Any person who, with intent to unlawfully deprive or defraud the state of its moneys or the use or benefit thereof,



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11 fails to remit taxes collected or absorbed under this chapter is
12 guilty of theft of state funds, punishable as follows:

13 (a) If the total amount of stolen revenue is less than
14 \$300, the offense is a misdemeanor of the second degree,
15 punishable as provided in s. 775.082 or s. 775.083. Upon a
16 second conviction, the offender is guilty of a misdemeanor of
17 the first degree, punishable as provided in s. 775.082 or s.
18 775.083. Upon a third or subsequent conviction, the offender is
19 guilty of a felony of the third degree, punishable as provided
20 in s. 775.082, s. 775.083, or s. 775.084.

21 (b) If the total amount of stolen revenue is \$300 or more,
22 but less than \$20,000, the offense is a felony of the third
23 degree, punishable as provided in s. 775.082, s. 775.083, or s.
24 775.084.

25 (c) If the total amount of stolen revenue is \$20,000 or
26 more, but less than \$100,000, the offense is a felony of the
27 second degree, punishable as provided in s. 775.082, s. 775.083,
28 or s. 775.084.

29 (d) If the total amount of stolen revenue is \$100,000 or
30 more, the offense is a felony of the first degree, punishable as
31 provided in s. 775.082, s. 775.083, or s. 775.084.

32
33 ===== T I T L E A M E N D M E N T =====

34 And the title is amended as follows:

35 Delete line 12

36 and insert:

37 revising a criminal penalty; amending s. 212.15, F.S.;
38 providing a criminal penalty for the failure to remit
39 absorbed sales taxes with certain intent; providing an



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effective