A bill to be entitled
An act relating to sales tax absorption; amending s. 212.07, F.S.; deleting prohibitions against a dealer advertising or holding out to the public that he or she will absorb all or part of the sales and use tax or will relieve the purchaser of all or part of the tax; authorizing dealers, subject to specified conditions, to advertise or hold out to the public that they will absorb all or part of the tax or refund any part thereof to the purchaser; providing that such dealers are solely responsible and liable for the tax; revising a criminal penalty; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (4) of section 212.07, Florida Statutes, is amended, and subsection (2) of that section is republished, to read:

212.07 Sales, storage, use tax; tax added to purchase price; tax absorption dealer not to absorb; liability of purchasers who cannot prove payment of the tax; penalties; general exemptions.—

(2) A dealer shall, as far as practicable, add the amount of the tax imposed under this chapter to the sale price, and the
amount of the tax shall be separately stated as Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale. Such tax shall constitute a part of such price, charge, or proof of sale which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Where it is impracticable, due to the nature of the business practices within an industry, to separately state Florida tax on any charge ticket, sales slip, invoice, or other tangible evidence of sale, the department may establish an effective tax rate for such industry. The department may also amend this effective tax rate as the industry's pricing or practices change. Except as otherwise specifically provided, any dealer who neglects, fails, or refuses to collect the tax herein provided upon any, every, and all retail sales made by the dealer or the dealer's agents or employees of tangible personal property or services which are subject to the tax imposed by this chapter shall be liable for and pay the tax himself or herself.

(4) (a) A dealer engaged in any business taxable under this chapter may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the purchaser of the payment of all or any part of the tax, or that the tax will not be added to the selling price of the property or services sold or released. However, such dealer may advertise
or hold out to the public, directly or indirectly or, when added, that he or she will absorb all or any part of such tax or that it or any part thereof will be refunded to the purchaser, either directly or indirectly, subject to both of the following conditions:

1. In so advertising or holding out to the public, the dealer shall expressly state on any charge ticket, sales slip, invoice, or other tangible evidence of sale given to the purchaser that such dealer will pay the tax imposed by this chapter to the state. The dealer may not indicate or imply that the transaction is exempt or excluded from the tax imposed by this chapter.

2. A charge ticket, sales slip, invoice, or other tangible evidence of sale given to the purchaser must separately state the amount of such tax in accordance with subsection (2).

(b) Notwithstanding any law to the contrary, if a dealer directly or indirectly advertises or holds out to the public that the dealer will pay the tax to the purchaser subject to the conditions in subparagraphs (a)1. and 2., the dealer is solely responsible and liable for any tax imposed by this chapter either directly or indirectly by any method whatsoever.

(c) A person who violates this subsection provision with respect to failing to add the tax to the selling price advertising or refund is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A
second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 2. This act shall take effect July 1, 2019.