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LEGISLATIVE ACTION

Senate

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House

The Committee on Commerce and Tourism (Taddeo) recommended the following:

Senate Amendment (with title amendment)

Delete lines 65 - 186
and insert:
business of extracting water from waters of the state and
bottling or packaging the water for sale. The term does not
include a person who extracts and bottles or packages water from
a public water system as defined in s. 403.852(2).

(2) "Department" means the Department of Revenue.

(3) "Waters of the state" has the same meaning as the term



11 "waters" as defined in s. 403.031(13).

12 Section 4. Section 211.41, Florida Statutes, is created to
13 read:

14 211.41 Bottled water excise tax; distribution and use of
15 tax proceeds.-

16 (1) An excise tax is levied upon every person who acts as a
17 bottled water operator at a rate of 12.5 cents per gallon of
18 water extracted from waters of the state.

19 (2) The proceeds of the tax imposed by this section must be
20 deposited in the Wastewater Treatment and Stormwater Management
21 Revolving Loan Trust Fund and must be accounted for separately
22 within the fund. The tax proceeds must be used to provide grants
23 and loans to local governmental agencies pursuant to s.
24 403.1835, with priority to projects to connect existing onsite
25 sewage treatment and disposal systems to central sewerage
26 systems.

27 Section 5. Section 211.42, Florida Statutes, is created to
28 read:

29 211.42 Returns; filing requirements.-

30 (1) Each bottled water operator shall remit tax due and
31 submit to the department a return on or before the 25th day of
32 each month showing the total amount of water extracted from
33 waters of the state during the previous month, the source and
34 county of extraction, the location of all facilities from which
35 taxable water was extracted, and other information required by
36 department rule. The department shall prescribe the form of the
37 return by rule. The return must be filed on or before the last
38 day prescribed for payment of the tax and must be signed and
39 verified under oath by the bottled water operator or the bottled



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40 water operator's authorized representative.

41 (a) The return must include a statement of the tax due
42 under this part and such other information as the department may
43 reasonably require.

44 (b) A return must be filed even though no tax is due. Any
45 tax, penalty, or interest due must be remitted with the return.

46 (2) If any due date prescribed by this section falls on a
47 Saturday, Sunday, or state or federal holiday, the last date
48 prescribed for filing or payment is the next day that is not a
49 Saturday, Sunday, or holiday. The date of receipt by the
50 department, or the postmark date if mailed, determines the
51 timeliness of payment or filing.

52 (3) The department may grant an extension of time for
53 payment or filing of a return upon written request submitted on
54 or before the due date.

55 Section 6. Section 211.43, Florida Statutes, is created to
56 read:

57 211.43 Interest and penalties; failure to pay tax or file
58 return.-

59 (1) If any part of the tax imposed by this part is not paid
60 on or before the due date, interest must be added to the amount
61 due at the rate of 12 percent per year from the due date until
62 the date of payment.

63 (2) A bottled water operator who fails to file the return
64 required under s. 211.42 by the due date shall pay a delinquency
65 penalty. If tax is due with the return, the delinquency penalty
66 is 10 percent for each month, or portion thereof, of the amount
67 of tax due with the return, not to exceed 50 percent. If no tax
68 is due with the return, the delinquency penalty is \$50 for each



69 month, or portion thereof, during which the return was not
70 filed, not to exceed \$300 in aggregate. The amount of tax due
71 with a return must be reduced by amounts properly creditable
72 against the tax liability shown on the return on the date the
73 return was due.

74 (3) A bottled water operator who makes a substantial
75 underpayment of the tax due under this part shall pay a penalty
76 of 30 percent of the underpayment in addition to the delinquency
77 penalty imposed under subsection (2). For purposes of this
78 subsection, a substantial underpayment of tax is a deficiency of
79 tax in an amount exceeding 35 percent of the total tax due for a
80 month.

81 (4) Any penalty or interest imposed under this section is
82 deemed assessed upon the assessment of the tax and must be
83 collected and paid in the same manner as the tax.

84 (5) Any penalty imposed by this section may be settled or
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86 ===== T I T L E A M E N D M E N T =====

87 And the title is amended as follows:

88 Delete lines 13 - 26

89 and insert:

90 monthly returns with the Department of Revenue;
91 authorizing the department to grant extensions for
92 filing and payment under certain circumstances;
93 specifying the department's rulemaking authority;
94 creating s. 211.43, F.S.; specifying interest payable
95 on unpaid taxes; specifying the delinquency penalty
96 for failure to timely file a return; specifying the
97 penalty for the substantial underpayment of taxes;



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providing construction;