



840230

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
01/21/2020	.	
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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



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  
85

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;