

THE FLORIDA SENATE
2014 SUMMARY OF LEGISLATION PASSED
Committee on Appropriations

CS/HB 7081 — Tax Administration

by Appropriations Committee; Finance and Tax Subcommittee; and Rep. Caldwell (CS/SB 1654
by Commerce and Tourism Committee; and Appropriations Committee)

This bill contains the Department of Revenue’s recommendations for changes to the tax administration statutes and some additional tax administration issues. The bill:

- Revises the process used by counties to grant local government economic development property tax exemptions.
- Clarifies that storage charges for towed vehicles are taxable unless the storage is a “lawful impoundment” by a law enforcement agency.
- Amends statutes concerning criminal penalties to remove redundant and potentially confusing language. No new penalties are created.
- Allows the department to require security deposits from certain sales tax dealers.
- Clarifies that local governments can provide summary tourist development tax statistics as long as the information does not allow identification of individual taxpayers.
- Changes the remittance date for state funds collected by the Clerks of the Court.
- Makes an automated sales suppression device an unlawful contraband article. These are devices or software programs used to falsify cash register records.
- Requires an employer to produce records requested by the department or the Department of Economic Opportunity for audit purposes in order to continue to receive a reemployment tax rate below the standard rate.
- Reduces the interest rate imposed on reemployment compensation tax deficiencies from 12 percent to the prime interest rate plus 4 percent.
- Increases the number of days for an employer to protest a reemployment tax assessment.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 38-0; House 116-0