

The Florida Senate  
**COMMITTEE MEETING EXPANDED AGENDA**

**FINANCE AND TAX**  
**Senator Rodriguez, Chair**  
**Senator Cruz, Vice Chair**

**MEETING DATE:** Thursday, January 28, 2021  
**TIME:** 9:00—11:00 a.m.  
**PLACE:** *Toni Jennings Committee Room*, 110 Senate Building

**MEMBERS:** Senator Rodriguez, Chair; Senator Cruz, Vice Chair; Senators Berman, Harrell, Hooper, Jones, Rodrigues, and Wright

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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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PUBLIC TESTIMONY WILL BE RECEIVED FROM ROOM A1 AT THE DONALD L. TUCKER CIVIC CENTER, 505 W PENSACOLA STREET, TALLAHASSEE, FL 32302

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1	Introduction of Committee Members and Staff		Presented
2	Department of Revenue Tax Concepts		Presented

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Other Related Meeting Documents

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No material available

## 2021 Department of Revenue Tax Concepts

### 1. Electronic Records/Sales Tax Audit

Allows efficient, cost-effective tax administration by removing language requiring auditors to physically visit dealers for sales tax audits and requires dealers to provide electronic records when the dealer currently maintains the records in an electronic format.

### 2. Forwarding Agent Certificate

Creates an efficient, consistent method for forwarding agents to prove the tax-free status of purchases delivered for export. Provides an online system for vendors to verify tax-free status similar to verification of resale certificates.

### 3. Heavy Minerals Tax Rate

Adds language to allow the prior year's tax rate to be used if the current producer price index can no longer be calculated and there is no comparable index.

### 4. Theft of State Funds

Updates current language to clarify that aggregation of collection periods is permitted to determine the degree of criminal offense for failure to remit taxes.

### 5. Property Tax Installment Payments/Remove Penalty

Allows all taxpayers on the installment payment plan to pay the first installment of property taxes by July 31 without penalty. Taxpayers paying on time by June 30 would continue to receive a 6% discount. Current law allows inconsistent treatment of taxpayers across the state by allowing tax collectors to decide whether to accept late payments and imposes a 5% penalty in addition to loss of the discount when tax collectors accept late payments.

**YOU MUST PRINT AND DELIVER THIS FORM TO THE COMMITTEE MEETING**

**THE FLORIDA SENATE**

**APPEARANCE RECORD**

01/28/21

*Meeting Date*

*Bill Number (if applicable)*

Topic Department of Revenue Tax Concepts

*Amendment Barcode (if applicable)*

Name Jim Zingale

Job Title Executive Director

Address 2450 Shumard Oak Blvd.

Phone 850 617-8950

*Street*

Tallahassee

FL

32399-0100

Email jim.zingale@floridarevenue.com

*City*

*State*

*Zip*

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing Florida Department of Revenue

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

***This form is part of the public record for this meeting.***

S-001 (10/14/14)



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Finance and Tax, *Vice Chair*  
Appropriations Subcommittee on Education  
Appropriations Subcommittee on Transportation,  
Tourism, and Economic Development  
Community Affairs  
Health Policy  
Military and Veterans Affairs, Space,  
and Domestic Security

### JOINT COMMITTEE:

Joint Legislative Auditing Committee

### SENATOR JANET CRUZ

18th District

January 27, 2021

The Honorable Ana Maria Rodriguez  
Chair, Finance and Tax Committee  
215 Knott Building  
404 South Monroe Street  
Tallahassee, Florida 32399-1100

Dear Chair Rodriguez,

I respectfully request to be excused from the Finance and Tax Committee meeting on January 28, 2021. I will monitor the committee virtually to remain informed on the topics that are on the agenda.

Please let me know if you have any questions or concerns regarding this request.

Thank you,

A handwritten signature in blue ink, appearing to read "Janet Cruz". The signature is stylized with a long horizontal stroke extending to the left.

Janet Cruz  
State Senator, District 18

CC: Robert Babin, Finance and Tax Committee –Staff Director

#### REPLY TO:

- 210A S. MacDill Avenue, Tampa, Florida 33609 (813) 348-1017 FAX: (888) 263-3681
- 216 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5018

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**WILTON SIMPSON**  
President of the Senate

**AARON BEAN**  
President Pro Tempore

# CourtSmart Tag Report

**Room:** EL 110  
**Case No.:**  
**Caption:** Senate Finance and Tax Committee

**Type:**  
**Judge:**

**Started:** 1/28/2021 9:00:12 AM  
**Ends:** 1/28/2021 9:24:02 AM **Length:** 00:23:51

**9:00:11 AM** Meeting called to order by Chair Rodriguez  
**9:00:17 AM** Roll call by CAA, Robin Jackson  
**9:00:23 AM** Quorum present  
**9:00:37 AM** Chair announced that Senator Cruz is excused  
**9:01:11 AM** Comments from Chair Rodriguez  
**9:01:49 AM** Introduction of Committee members  
**9:03:56 AM** Introduction of Committee staff  
**9:05:44 AM** Introduction of Presentation from the Department of Revenue Tax Concepts by Chair Rodriguez  
**9:06:17 AM** Speaker Jim Zingale, Executive Director, Florida Department of Revenue  
**9:08:09 AM** Question from Senator Berman  
**9:08:19 AM** Response from Mr. Zingale  
**9:08:50 AM** Follow-up question from Senator Berman  
**9:08:56 AM** Response from Mr. Zingale  
**9:10:47 AM** Question from Senator Berman  
**9:10:53 AM** Response from Mr. Zingale  
**9:12:28 AM** Question from Senator Harrell  
**9:12:34 AM** Response from Mr. Zingale  
**9:13:19 AM** Follow-up question from Senator Harrell  
**9:13:30 AM** Response from Mr. Zingale  
**9:13:38 AM** Follow-up question from Senator Harrell  
**9:13:46 AM** Response from Mr. Zingale  
**9:18:17 AM** Question from Senator Wright  
**9:18:23 AM** Response from Mr. Zingale  
**9:18:48 AM** Question from Senator Berman  
**9:18:56 AM** Response from Mr. Zingale  
**9:19:07 AM** Follow-up question from Senator Berman  
**9:19:14 AM** Response from Mr. Zingale  
**9:19:42 AM** Follow-up question from Senator Berman  
**9:19:49 AM** Response from Mr. Zingale  
**9:20:35 AM** Question from Senator Jones  
**9:20:40 AM** Response from Mr. Zingale  
**9:21:26 AM** Question from Senator Berman  
**9:21:32 AM** Response from Mr. Zingale  
**9:22:14 AM** Comment from Senator Hooper  
**9:22:41 AM** Response from Mr. Zingale  
**9:22:53 AM** Comments from Chair Rodriguez  
**9:23:29 AM** Senator Hooper moves to adjourn  
**9:23:51 AM** Meeting adjourned