

By Senator Harris

24-986-98

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and
 3 other transactions; amending ss. 212.04 and
 4 212.12, F.S.; increasing the maximum amount of
 5 tax remitted by a dealer to which the dealer's
 6 credit applies; repealing s. 212.18(5), F.S.,
 7 which imposes an additional annual registration
 8 fee on dealers who have taxable sales or
 9 purchases of \$30,000 or more, and s.
 10 212.20(6)(d), F.S., which provides for deposit
 11 of the proceeds of fees imposed under s.
 12 212.18(5), F.S., in the Solid Waste Management
 13 Trust Fund; amending ss. 212.20, 218.65, and
 14 288.1169, F.S., to conform and correct
 15 references; providing an effective date.

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

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 19 Section 1. Subsection (5) of section 212.04, Florida
 20 Statutes, is amended to read:

21 212.04 Admissions tax; rate, procedure, enforcement.--
 22 (5) All of the provisions of this chapter relating to
 23 collection, investigation, discovery, and aids to collection
 24 of taxes upon sales of tangible personal property shall
 25 likewise apply to all privileges described or referred to in
 26 this section, and the obligations imposed in this chapter upon
 27 retailers are hereby imposed upon the seller of such
 28 admissions. When tickets or admissions are sold and not used
 29 but returned and credited by the seller, the seller may apply
 30 to the department for a credit allowance for such returned
 31 tickets or admissions if advance payments have been made by

1 the buyer and have been returned by the seller, upon such form
2 and in such manner as the department may from time to time
3 prescribe. The department may, upon obtaining satisfactory
4 proof of the refunds on the part of the seller, credit the
5 seller for taxes paid upon admissions that have been returned
6 unused to the purchaser of those admissions. The seller of
7 admissions, upon the payment of the taxes before they become
8 delinquent and the rendering of the returns in accordance with
9 the requirement of the department and as provided in this law,
10 shall be entitled to a discount of 2.5 percent of the amount
11 of taxes upon the payment thereof before such taxes become
12 delinquent, in the same manner as permitted the sellers of
13 tangible personal property in this chapter. However, if the
14 amount of the tax due and remitted to the department for the
15 reporting period exceeds \$2,000~~\$1,200~~, a no discount may not
16 ~~shall~~ be allowed for all amounts in excess of \$2,000~~\$1,200~~.

17 Section 2. Subsection (1) of section 212.12, Florida
18 Statutes, is amended to read:

19 212.12 Dealer's credit for collecting tax; penalties
20 for noncompliance; powers of Department of Revenue in dealing
21 with delinquents; brackets applicable to taxable transactions;
22 records required.--

23 (1) Notwithstanding any other provision of law and for
24 the purpose of compensating persons granting licenses for and
25 the lessors of real and personal property taxed hereunder, for
26 the purpose of compensating dealers in tangible personal
27 property, for the purpose of compensating dealers providing
28 communication services and taxable services, for the purpose
29 of compensating owners of places where admissions are
30 collected, and for the purpose of compensating remitters of
31 any taxes or fees reported on the same documents utilized for

1 the sales and use tax, as compensation for the keeping of
2 prescribed records and the proper accounting and remitting of
3 taxes by them, such seller, person, lessor, dealer, owner, and
4 remitter (except dealers who make mail order sales) shall be
5 allowed 2.5 percent of the amount of the tax due and accounted
6 for and remitted to the department, in the form of a deduction
7 in submitting his or her report and paying the amount due by
8 him or her; the department shall allow such deduction of 2.5
9 percent of the amount of the tax to the person paying the same
10 for remitting the tax in the manner herein provided, for
11 paying the amount due to be paid by him or her, and as further
12 compensation to dealers in tangible personal property for the
13 keeping of prescribed records and for collection of taxes and
14 remitting the same. However, if the amount of the tax due and
15 remitted to the department for the reporting period exceeds
16 ~~\$2,000~~\$1,200, ~~an~~ ~~no~~ allowance ~~may not~~ shall be allowed for
17 ~~all~~ amounts in excess of \$2,000~~\$1,200~~. The executive
18 director of the department is authorized to negotiate a
19 collection allowance, pursuant to rules promulgated by the
20 department, with a dealer who makes mail order sales. The
21 rules of the department shall provide guidelines for
22 establishing the collection allowance based upon the dealer's
23 estimated costs of collecting the tax, the volume and value of
24 the dealer's mail order sales to purchasers in this state, and
25 the administrative and legal costs and likelihood of achieving
26 collection of the tax absent the cooperation of the dealer.
27 However, in no event shall the collection allowance negotiated
28 by the executive director exceed 10 percent of the tax
29 remitted for a reporting period.
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1 (a) The collection allowance may not be granted, nor
2 may any deduction be permitted, if the tax is delinquent at
3 the time of payment.

4 (b) The Department of Revenue may reduce the
5 collection allowance by 10 percent or \$50, whichever is less,
6 if a taxpayer files an incomplete return.

7 1. An "incomplete return" is, for purposes of this
8 chapter, a return which is lacking such uniformity,
9 completeness, and arrangement that the physical handling,
10 verification, or review of the return may not be readily
11 accomplished.

12 2. The department shall adopt rules requiring such
13 information as it may deem necessary to ensure that the tax
14 levied hereunder is properly collected, reviewed, compiled,
15 and enforced, including, but not limited to: the amount of
16 gross sales; the amount of taxable sales; the amount of tax
17 collected or due; the amount of lawful refunds, deductions, or
18 credits claimed; the amount claimed as the dealer's collection
19 allowance; the amount of penalty and interest; the amount due
20 with the return; and such other information as the Department
21 of Revenue may specify. The department shall require that
22 transient rentals and agricultural equipment transactions be
23 separately shown. For returns remitted on or after February 1,
24 1992, the department shall also require that sales made
25 through vending machines as defined in s. 212.0515 be
26 separately shown. For returns remitted on or after February 1,
27 1995, sales made through coin-operated amusement machines as
28 defined by s. 212.02 and the number of machines operated must
29 be separately shown on the return or on a form prescribed by
30 the department. If a separate form is required, the same
31 penalties for late filing, incomplete filing, or failure to

1 file as provided for the sales tax return shall apply to said
2 form.

3 (c) The collection allowance and other credits or
4 deductions provided in this chapter shall be applied
5 proportionally to any taxes or fees reported on the same
6 documents used for the sales and use tax.

7 Section 3. Subsection (5) of section 212.18, Florida
8 Statutes, is repealed.

9 Section 4. Paragraph (d) of subsection (6) of section
10 212.20, Florida Statutes, is repealed, and subsection (1) of
11 that section is amended to read:

12 212.20 Funds collected, disposition; additional powers
13 of department; operational expense; refund of taxes
14 adjudicated unconstitutionally collected.--

15 (1) The department shall pay over to the Treasurer of
16 the state all funds received and collected by it under the
17 provisions of this chapter, to be credited to the account of
18 the General Revenue Fund of the state, ~~except the proceeds of~~
19 ~~the fee imposed pursuant to s. 212.18(5).~~

20 Section 5. Subsections (5) and (6) of section 218.65,
21 Florida Statutes, are amended to read:

22 218.65 Emergency distribution.--

23 (5) At the beginning of each fiscal year, the
24 Department of Revenue shall calculate a base allocation for
25 each eligible county equal to the difference between the
26 current per capita limitation times the county's population,
27 minus prior year ordinary distributions to the county pursuant
28 to ss. 212.20(6)(e)3.~~212.20(6)(g)3.~~, 218.61, and 218.62. If
29 moneys deposited into the Local Government Half-cent Sales Tax
30 Clearing Trust Fund pursuant to s. 212.20(6)(e)4.~~s.~~
31 ~~212.20(6)(g)4.~~, excluding moneys appropriated for supplemental

1 distributions pursuant to subsection (7), for the current year
2 are less than or equal to the sum of the base allocations,
3 each eligible county shall receive a share of the appropriated
4 amount proportional to its base allocation. If the deposited
5 amount exceeds the sum of the base allocations, each county
6 shall receive its base allocation, and the excess appropriated
7 amount shall be distributed equally on a per capita basis
8 among the eligible counties.

9 (6) There is hereby annually appropriated from the
10 Local Government Half-cent Sales Tax Clearing Trust Fund the
11 distribution provided in s. 212.20(6)(e)4.~~s. 212.20(6)(g)4.~~
12 to be used for emergency and supplemental distributions
13 pursuant to this section.

14 Section 6. Subsection (6) of section 288.1169, Florida
15 Statutes, is amended to read:

16 288.1169 International Game Fish Association World
17 Center facility; department duties.--

18 (6) The Department of Commerce must recertify every 10
19 years that the facility is open, that the International Game
20 Fish Association World Center continues to be the only
21 international administrative headquarters, fishing museum, and
22 Hall of Fame in the United States recognized by the
23 International Game Fish Association, and that the project is
24 meeting the minimum projections for attendance or sales tax
25 revenues as required at the time of original certification.
26 If the facility is not recertified during this 10-year review
27 as meeting the minimum projections, then funding will be
28 abated until certification criteria are met. If the project
29 fails to generate \$1 million of annual revenues pursuant to
30 paragraph (2)(e), the distribution of revenues pursuant to s.
31 212.60(e)5.c.~~s. 212.20(6)(g)5.c.~~ shall be reduced to an

1 amount equal to \$83,333 multiplied by a fraction, the
2 numerator of which is the actual revenues generated and the
3 denominator of which is \$1 million. Such reduction shall
4 remain in effect until revenues generated by the project in a
5 12-month period equal or exceed \$1 million.

6 Section 7. This act shall take effect January 1, 1999.

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LEGISLATIVE SUMMARY

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11 Increases from \$1,200 to \$2,000 the maximum amount of tax
12 remitted by a sales tax dealer to which the dealer's
13 credit applies. Repeals the additional annual
14 registration fee imposed on dealers who have taxable
15 sales or purchases of \$30,000 or more in the preceding
16 year.

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