

By the Committee on Ways and Means and Senator Burt

301-2154-98

1 A bill to be entitled
2 An act relating to administration of revenue
3 laws; amending s. 68.082, F.S.; providing
4 nonapplicability to certain returns, claims,
5 records, or statements relating to any tax
6 administered by the Department of Revenue;
7 amending s. 125.2801, F.S.; conforming a
8 reference; amending s. 192.001, F.S.;
9 restricting applicability of the definition of
10 the term "computer software"; amending s.
11 199.052, F.S.; requiring banks and financial
12 organizations filing annual intangible personal
13 property tax returns for their customers to
14 file information using machine-sensible media;
15 amending s. 212.02, F.S.; modifying the
16 definition of the term "use tax"; amending s.
17 212.0515, F.S.; modifying requirements relating
18 to quarterly records required to be submitted
19 to the Department of Revenue by certain persons
20 selling food or beverages to operators for
21 resale through vending machines; eliminating a
22 penalty for failure to file such reports;
23 eliminating the department's authority to adopt
24 rules relating to such reports; amending s.
25 212.054, F.S.; eliminating a requirement that
26 certain dealers collect the surtax on tangible
27 personal property or specified service under
28 certain conditions; prescribing the effective
29 date of an increase or decrease in the rate of
30 any discretionary sales surtax; requiring the
31 governing body of any county levying a

1 discretionary sales surtax and a county school
2 board levying the school capital outlay surtax
3 to provide notice to the department; amending
4 s. 212.055, F.S.; providing an effective date
5 for any change in the distribution formula of a
6 local government infrastructure surtax or a
7 small county surtax; authorizing counties to
8 use a specified percentage of surtax proceeds
9 for economic development projects; amending ss.
10 212.097, 212.098, F.S.; redefining the term
11 "new business"; amending s. 212.11, F.S.;
12 providing requirements relating to sales tax
13 returns filed through electronic data
14 interchange; amending s. 212.12, F.S.; revising
15 provisions relating to the dealer's credit for
16 collecting sales tax; specifying that the
17 credit is also for the filing of timely
18 returns; authorizing the department to deny,
19 rather than reduce, the credit if an incomplete
20 return is filed; revising the definition of
21 "incomplete return"; amending s. 212.17, F.S.;
22 providing that the department shall prescribe
23 the format for filing returns through
24 electronic data interchange and specifying that
25 failure to use the format does not relieve a
26 dealer from the payment of tax; amending s.
27 213.053, F.S., relating to information sharing;
28 amending s. 213.0535, F.S.; providing for
29 participation in RISE; amending s. 213.21,
30 F.S.; revising provisions that authorize the
31 department to delegate to the executive

1 director authority to approve a settlement or
2 compromise of tax liability, in order to
3 increase the limit on the amount of tax
4 reduction with respect to which such delegation
5 may be made; specifying a time period for which
6 the department may settle and compromise tax
7 and interest due when a taxpayer voluntarily
8 self-discloses a tax liability and authorizing
9 further settlement and compromise under certain
10 circumstances; amending s. 213.28, F.S.;
11 prescribing qualifications of certified public
12 accountants contracting with the department to
13 perform audits; amending s. 213.67, F.S.;
14 subjecting the garnishee to liability in the
15 event that property subject to the freeze is
16 transferred or disposed of by the garnishee;
17 prohibiting disposition of assets of a
18 delinquent taxpayer which come into the
19 possession of another person after that person
20 receives garnishment notice from the department
21 for a specified period; requiring the garnishee
22 to notify the department of such assets;
23 providing that the garnishment notice remains
24 in effect while a taxpayer's contest of an
25 intended levy is pending; providing a financial
26 institution receiving notice with a right of
27 setoff; amending s. 213.755, F.S.; defining
28 terms for use in any revenue law administered
29 by the department; amending s. 220.03, F.S.;
30 revising definitions; amending s. 212.0601,
31 F.S.; providing a use tax for motor vehicle

1 dealers who loan a vehicle at no charge unless
2 otherwise exempted; prohibiting a sales or use
3 tax and a rental car surcharge on a motor
4 vehicle provided at no charge to a person whose
5 vehicle is being repaired; providing
6 retroactive application; providing effective
7 dates.

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

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11 Section 1. Subsection (4) is added to section 68.082,
12 Florida Statutes, to read:

13 68.082 False claims against the state; definitions;
14 liability.--

15 (4) This section does not apply to returns, claims,
16 records, or statements made in connection with any tax
17 administered by the Department of Revenue.

18 Section 2. Section 125.2801, Florida Statutes, is
19 amended to read:

20 125.2801 County qualification retention.--Once a
21 county qualifies for authorization to create a jury district
22 under s. 40.015(1), and once a county qualifies for small
23 county technical assistance pursuant to s. 163.05(3), and once
24 a county qualifies to be required to include optional elements
25 in their comprehensive plans pursuant to s. 163.3177(6)(i),
26 and once a county qualifies to enter into a written agreement
27 with the state land planning agency pursuant to s.
28 163.3191(12)(a), and once a county qualifies under s.
29 212.055(2)(d)1. to use local government infrastructure surtax
30 proceeds or any interest accrued thereto for long-term
31 maintenance costs associated with landfill closure, and once a

1 county qualifies under s. 212.055(2)(h)~~s. 212.055(2)(j)~~ to
2 use local government infrastructure surtax proceeds and
3 interest for operation and maintenance of parks and recreation
4 programs and facilities established with proceeds of the
5 surtax, and once a county qualifies for reduction or waiver of
6 permit processing fees pursuant to s. 218.075, and once a
7 county qualifies for emergency distribution pursuant to s.
8 218.65, and once a county qualifies for funds from the
9 Emergency Management, Preparedness, and Assistance Trust Fund
10 pursuant to s. 252.373(3)(a), and once a county qualifies for
11 priority State Touring Program grants under s. 265.2861(1)(c),
12 and once a county qualifies under s. 403.706(4)(d) to provide
13 its residents with the opportunity to recycle, and once a
14 county qualifies for receipt of annual solid waste and
15 recycling grants pursuant to s. 403.7095(7)(a), the county
16 shall retain such qualification until it exceeds a population
17 of 75,000.

18 Section 3. Subsection (19) of section 192.001, Florida
19 Statutes, is amended to read:

20 192.001 Definitions.--All definitions set out in
21 chapters 1 and 200 that are applicable to this part are
22 included herein. In addition, the following definitions shall
23 apply in the imposition of ad valorem taxes:

24 (19) "Computer software" means any information,
25 program, or routine, or any set of one or more programs,
26 routines, or collections of information used or intended for
27 use to convey information or to cause one or more computers or
28 pieces of computer-related peripheral equipment, or any
29 combination thereof, to perform a task or set of tasks.
30 Without limiting the generality of the definition provided in
31 this subsection, the term includes operating and applications

1 programs and all related documentation. Computer software does
2 not include embedded software that resides permanently in the
3 internal memory of a computer or computer-related peripheral
4 equipment and that is not removable without terminating the
5 operation of the computer or equipment. Computer software
6 constitutes personal property only to the extent of the value
7 of the unmounted or uninstalled medium on or in which the
8 information, program, or routine is stored or transmitted,
9 and, after installation or mounting by any person, computer
10 software does not increase the value of the computer or
11 computer-related peripheral equipment, or any combination
12 thereof. Notwithstanding any other provision of law, this
13 subsection applies to the 1997 and subsequent tax rolls and to
14 any assessment in an administrative or judicial action pending
15 on June 1, 1997.

16 Section 4. Subsection (15) is added to section
17 199.052, Florida Statutes, to read:

18 199.052 Annual tax returns; payment of annual tax.--

19 (15) All banks and financial organizations filing
20 annual intangible tax returns for their customers shall file
21 return information for taxes due January 1, 1999, and
22 thereafter using machine-sensible media. The information
23 required by this subsection must be reported by banks or
24 financial organizations on machine-sensible media, using
25 specifications and instructions of the department. A bank or
26 financial organization that demonstrates to the satisfaction
27 of the department that a hardship exists is not required to
28 file intangible tax returns for its customers using
29 machine-sensible media. The department shall adopt rules
30 necessary to administer this subsection.

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1 Section 5. Subsection (21) of section 212.02, Florida
2 Statutes, is amended to read:

3 212.02 Definitions.--The following terms and phrases
4 when used in this chapter have the meanings ascribed to them
5 in this section, except where the context clearly indicates a
6 different meaning:

7 (21) The term "use tax" referred to in this chapter
8 includes the use, the consumption, the distribution, and the
9 storage as herein defined. Further, for purposes of this
10 chapter, the purchase of shop supplies by motor vehicle,
11 airplane, or boat repair facilities, which are incorporated
12 into the repair, shall be deemed to be purchased for resale by
13 such facility.

14 Section 6. Subsection (5) of section 212.0515, Florida
15 Statutes, is amended to read:

16 212.0515 Sales from vending machines; special
17 provisions; registration; penalties.--

18 ~~(5)(a) Any person who sells food or beverages to an~~
19 ~~operator for resale through vending machines shall submit to~~
20 ~~the department on or before the 20th day of the month~~
21 ~~following the close of each calendar quarter a report which~~
22 ~~identifies by dealer registration number each operator~~
23 ~~described in paragraph (b) who has purchased such items from~~
24 ~~said person and states the net dollar amount of purchases made~~
25 ~~by each operator from said person. In addition, the report~~
26 ~~shall also include the purchaser's name, dealer registration~~
27 ~~number, and sales price for any tax-free sale for resale of~~
28 ~~canned soft drinks of 25 cases or more.~~

29 (a)(b) Each operator who purchases food or beverages
30 for resale in vending machines shall annually provide to the
31 dealer from whom the items are purchased a certificate on a

1 form prescribed and issued by the department. The certificate
2 must affirmatively state that the purchaser is a vending
3 machine operator. The certificate shall initially be provided
4 upon the first transaction between the parties and by November
5 1 of each year thereafter.

6 ~~(b)(c) A penalty of \$250 is imposed on any person who~~
7 ~~is required to file the quarterly report required by this~~
8 ~~subsection who fails to do so or who files false information.~~
9 A penalty of \$250 is imposed on any operator who fails to
10 comply with the requirements of this subsection or who
11 provides the dealer with false information. Penalties accrue
12 interest as provided for delinquent taxes under this chapter
13 and apply in addition to all other applicable taxes, interest,
14 and penalties.

15 ~~(d) The department is authorized to adopt rules~~
16 ~~regarding the form in which the quarterly report required by~~
17 ~~this subsection is to be submitted, which form may include~~
18 ~~magnetic tape or other means of electronic transmission.~~

19 Section 7. Section 212.054, Florida Statutes, is
20 amended to read:

21 212.054 Discretionary sales surtax; limitations,
22 administration, and collection.--

23 (1) No general excise tax on sales shall be levied by
24 the governing body of any county unless specifically
25 authorized in s. 212.055. Any general excise tax on sales
26 authorized pursuant to said section shall be administered and
27 collected exclusively as provided in this section.

28 (2)(a) The tax imposed by the governing body of any
29 county authorized to so levy pursuant to s. 212.055 shall be a
30 discretionary surtax on all transactions occurring in the
31 county which transactions are subject to the state tax imposed

1 on sales, use, services, rentals, admissions, and other
2 transactions by this chapter. The surtax, if levied, shall be
3 computed as the applicable rate or rates authorized pursuant
4 to s. 212.055 times the amount of taxable sales and taxable
5 purchases representing such transactions. If the surtax is
6 levied on the sale of an item of tangible personal property or
7 on the sale of a service, the surtax shall be computed by
8 multiplying the rate imposed by the county within which the
9 sale occurs by the amount of the taxable sale. The sale of an
10 item of tangible personal property or the sale of a service is
11 not subject to the surtax if the property, the service, or the
12 tangible personal property representing the service is
13 delivered within a county that does not impose a discretionary
14 sales surtax.

15 (b) However:

16 1. The tax on any sales amount above \$5,000 on any
17 item of tangible personal property and on long-distance
18 telephone service shall not be subject to the surtax. For
19 purposes of administering the \$5,000 limitation on an item of
20 tangible personal property, if two or more taxable items of
21 tangible personal property are sold to the same purchaser at
22 the same time and, under generally accepted business practice
23 or industry standards or usage, are normally sold in bulk or
24 are items that, when assembled, comprise a working unit or
25 part of a working unit, such items must be considered a single
26 item for purposes of the \$5,000 limitation when supported by a
27 charge ticket, sales slip, invoice, or other tangible evidence
28 of a single sale or rental. The limitation provided in this
29 subparagraph does not apply to the sale of any other service.

30 2. In the case of utility, telecommunication, or
31 television system program services billed on or after the

1 effective date of any such surtax, the entire amount of the
2 tax for utility, telecommunication, or television system
3 program services shall be subject to the surtax. In the case
4 of utility, telecommunication, or television system program
5 services billed after the last day the surtax is in effect,
6 the entire amount of the tax on said items shall not be
7 subject to the surtax.

8 3. In the case of written contracts which are signed
9 prior to the effective date of any such surtax for the
10 construction of improvements to real property or for
11 remodeling of existing structures, the surtax shall be paid by
12 the contractor responsible for the performance of the
13 contract. However, the contractor may apply for one refund of
14 any such surtax paid on materials necessary for the completion
15 of the contract. Any application for refund shall be made no
16 later than 15 months following initial imposition of the
17 surtax in that county. The application for refund shall be in
18 the manner prescribed by the department by rule. A complete
19 application shall include proof of the written contract and of
20 payment of the surtax. The application shall contain a sworn
21 statement, signed by the applicant or its representative,
22 attesting to the validity of the application. The department
23 shall, within 30 days after approval of a complete
24 application, certify to the county information necessary for
25 issuance of a refund to the applicant. Counties are hereby
26 authorized to issue refunds for this purpose and shall set
27 aside from the proceeds of the surtax a sum sufficient to pay
28 any refund lawfully due. Any person who fraudulently obtains
29 or attempts to obtain a refund pursuant to this subparagraph,
30 in addition to being liable for repayment of any refund
31 fraudulently obtained plus a mandatory penalty of 100 percent

1 of the refund, is guilty of a felony of the third degree,
2 punishable as provided in s. 775.082, s. 775.083, or s.
3 775.084.

4 (3) For the purpose of this section, a transaction
5 shall be deemed to have occurred in a county imposing the
6 surtax when:

7 (a)1. The sale includes an item of tangible personal
8 property, a service, or tangible personal property
9 representing a service, and the item of tangible personal
10 property, the service, or the tangible personal property
11 representing the service is delivered within the county. If
12 there is no reasonable evidence of delivery of a service, the
13 sale of a service is deemed to occur in the county in which
14 the purchaser accepts the bill of sale.

15 ~~2. However, a dealer selling tangible personal~~
16 ~~property, or delivering a service or tangible personal~~
17 ~~property representing a service, into a county which, before~~
18 ~~November 9 of any year, adopts or revises any surtax~~
19 ~~authorized in s. 212.055, from outside such a county, is not~~
20 ~~required to collect the surtax at the new or revised rate on~~
21 ~~such transaction until February 1 of the year following the~~
22 ~~year of the adoption or revision of the surtax. However, if~~
23 ~~the surtax is adopted or revised between November 9 and~~
24 ~~December 31 of any year, such dealer is not required to~~
25 ~~collect such surtax at the new or revised rate until February~~
26 ~~1 of the year after the subsequent year. The department shall~~
27 ~~notify all dealers of all surtax rates in effect on November 9~~
28 ~~no later than February 1 of the subsequent year.~~

29 2.3. The sale of any motor vehicle or mobile home of a
30 class or type which is required to be registered in this state
31 or in any other state shall be deemed to have occurred only in

1 the county identified as the residence address of the
2 purchaser on the registration or title document for such
3 property.

4 (b) The event for which an admission is charged is
5 located in the county.

6 (c) The consumer of utility or television system
7 program services is located in the county, or the
8 telecommunication services are provided to a location within
9 the county.

10 (d)1. The user of any aircraft or boat of a class or
11 type which is required to be registered, licensed, titled, or
12 documented in this state or by the United States Government
13 imported into the county for use, consumption, distribution,
14 or storage to be used or consumed in the county is located in
15 the county.

16 2. However, it shall be presumed that such items used
17 outside the county for 6 months or longer before being
18 imported into the county were not purchased for use in the
19 county, except as provided in s. 212.06(8)(b).

20 3. This paragraph does not apply to the use or
21 consumption of items upon which a like tax of equal or greater
22 amount has been lawfully imposed and paid outside the county.

23 (e) The purchaser of any motor vehicle or mobile home
24 of a class or type which is required to be registered in this
25 state is a resident of the taxing county as determined by the
26 address appearing on or to be reflected on the registration
27 document for such property.

28 (f)1. Any motor vehicle or mobile home of a class or
29 type which is required to be registered in this state is
30 imported from another state into the taxing county by a user
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1 residing therein for the purpose of use, consumption,
2 distribution, or storage in the taxing county.

3 2. However, it shall be presumed that such items used
4 outside the taxing county for 6 months or longer before being
5 imported into the county were not purchased for use in the
6 county.

7 (g) The real property which is leased or rented is
8 located in the county.

9 (h) The transient rental transaction occurs in the
10 county.

11 (i) The delivery of any aircraft or boat of a class or
12 type which is required to be registered, licensed, titled, or
13 documented in this state or by the United States Government is
14 to a location in the county. However, this paragraph does not
15 apply to the use or consumption of items upon which a like tax
16 of equal or greater amount has been lawfully imposed and paid
17 outside the county.

18 (j) The dealer owing a use tax on purchases or leases
19 is located in the county.

20 (k) The delivery of tangible personal property other
21 than that described in paragraph (d), paragraph (e), or
22 paragraph (f) is made to a location outside the county, but
23 the property is brought into the county within 6 months after
24 delivery, in which event, the owner must pay the surtax as a
25 use tax.

26 (l) The coin-operated amusement or vending machine is
27 located in the county.

28 (m) The florist taking the original order to sell
29 tangible personal property is located in the county,
30 notwithstanding any other provision of this section.

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1 (4)(a) The department shall administer, collect, and
2 enforce the tax authorized under s. 212.055 pursuant to the
3 same procedures used in the administration, collection, and
4 enforcement of the general state sales tax imposed under the
5 provisions of this chapter, except as provided in this
6 section. The provisions of this chapter regarding interest
7 and penalties on delinquent taxes shall apply to the surtax.
8 Discretionary sales surtaxes shall not be included in the
9 computation of estimated taxes pursuant to s. 212.11.
10 Notwithstanding any other provision of law, a dealer need not
11 separately state the amount of the surtax on the charge
12 ticket, sales slip, invoice, or other tangible evidence of
13 sale. For the purposes of this section and s. 212.055, the
14 "proceeds" of any surtax means all funds collected and
15 received by the department pursuant to a specific
16 authorization and levy under s. 212.055, including any
17 interest and penalties on delinquent surtaxes.

18 (b) The proceeds of a discretionary sales surtax
19 collected by the selling dealer located in a county which
20 imposes the surtax shall be returned, less the cost of
21 administration, to the county where the selling dealer is
22 located. The proceeds shall be transferred to the
23 Discretionary Sales Surtax Clearing Trust Fund. A separate
24 account shall be established in such trust fund for each
25 county imposing a discretionary surtax. The amount deducted
26 for the costs of administration shall not exceed 3 percent of
27 the total revenue generated for all counties levying a surtax
28 authorized in s. 212.055. The amount deducted for the costs
29 of administration shall be used only for those costs which are
30 solely and directly attributable to the surtax. The total
31 cost of administration shall be prorated among those counties

1 levying the surtax on the basis of the amount collected for a
2 particular county to the total amount collected for all
3 counties. No later than March 1 of each year, the department
4 shall submit a written report which details the expenses and
5 amounts deducted for the costs of administration to the
6 President of the Senate, the Speaker of the House of
7 Representatives, and the governing authority of each county
8 levying a surtax. The department shall distribute the moneys
9 in the trust fund each month to the appropriate counties,
10 unless otherwise provided in s. 212.055.

11 (c)1. Any dealer located in a county that does not
12 impose a discretionary sales surtax but who collects the
13 surtax due to sales of tangible personal property or services
14 delivered outside the county shall remit monthly the proceeds
15 of the surtax to the department to be deposited into an
16 account in the Discretionary Sales Surtax Clearing Trust Fund
17 which is separate from the county surtax collection accounts.
18 The department shall distribute funds in this account using a
19 distribution factor determined for each county that levies a
20 surtax and multiplied by the amount of funds in the account
21 and available for distribution. The distribution factor for
22 each county equals the product of:

23 a. The county's latest official population determined
24 pursuant to s. 186.901;

25 b. The county's rate of surtax; and

26 c. The number of months the county has levied a surtax
27 during the most recent distribution period;

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29 divided by the sum of all such products of the counties
30 levying the surtax during the most recent distribution period.

31

1 2. The department shall compute distribution factors
2 for eligible counties once each quarter and make appropriate
3 quarterly distributions.

4 3. A county that fails to timely provide the
5 information required by this section to the department
6 authorizes the department, by such action, to use the best
7 information available to it in distributing surtax revenues to
8 the county. If this information is unavailable to the
9 department, the department may partially or entirely
10 disqualify the county from receiving surtax revenues under
11 this paragraph. A county that fails to provide timely
12 information waives its right to challenge the department's
13 determination of the county's share, if any, of revenues
14 provided under this paragraph.

15 (5) No discretionary sales surtax or increase or
16 decrease in the rate of any discretionary sales surtax shall
17 take effect on a date other than January 1. No discretionary
18 sales surtax shall terminate on a day other than December 31
19 ~~the last day of a calendar quarter.~~

20 (6) The governing body of any county levying a
21 discretionary sales surtax shall enact an ordinance levying
22 the surtax in accordance with the procedures described in s.
23 125.66(2) ~~and shall notify the department within 10 days after~~
24 ~~adoption of the ordinance. The notice shall include the time~~
25 ~~period during which the surtax will be in effect, the rate, a~~
26 ~~copy of the ordinance, and such other information as the~~
27 ~~department may prescribe by rule. Notification and final~~
28 ~~adoption of the surtax shall occur no later than 45 days prior~~
29 ~~to initial imposition of the surtax.~~

30 (7)(a) The governing body of any county levying a
31 discretionary sales surtax or the school board of any county

1 levying the school capital outlay surtax authorized by s.
2 212.055(7) shall notify the department within 10 days after
3 final adoption by ordinance or referendum of an imposition,
4 termination, or rate change of the surtax, but no later than
5 November 16 prior to the effective date. The notice must
6 specify the time period during which the surtax will be in
7 effect and the rate and must include a copy of the ordinance
8 and such other information as the department requires by rule.
9 Failure to timely provide such notification to the department
10 shall result in the delay of the effective date for a period
11 of 1 year.

12 (b) In addition to the notification required by
13 paragraph (a), the governing body of any county proposing to
14 levy a discretionary sales surtax or the school board of any
15 county proposing to levy the school capital outlay surtax
16 authorized by s. 212.055(7) shall notify the department by
17 October 1 if the referendum or consideration of the ordinance
18 that would result in imposition, termination, or rate change
19 of the surtax is scheduled to occur on or after October 1 of
20 that year. Failure to timely provide such notification to the
21 department shall result in the delay of the effective date for
22 a period of 1 year.

23 (8)(7) With respect to any motor vehicle or mobile
24 home of a class or type which is required to be registered in
25 this state, the tax due on a transaction occurring in the
26 taxing county as herein provided shall be collected from the
27 purchaser or user incident to the titling and registration of
28 such property, irrespective of whether such titling or
29 registration occurs in the taxing county.

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1 Section 8. Section 212.055, Florida Statutes, as
2 amended by section 17 of chapter 97-384, Laws of Florida, is
3 amended to read:

4 212.055 Discretionary sales surtaxes; legislative
5 intent; authorization and use of proceeds.--It is the
6 legislative intent that any authorization for imposition of a
7 discretionary sales surtax shall be published in the Florida
8 Statutes as a subsection of this section, irrespective of the
9 duration of the levy. Each enactment shall specify the types
10 of counties authorized to levy; the rate or rates which may be
11 imposed; the maximum length of time the surtax may be imposed,
12 if any; the procedure which must be followed to secure voter
13 approval, if required; the purpose for which the proceeds may
14 be expended; and such other requirements as the Legislature
15 may provide. Taxable transactions and administrative
16 procedures shall be as provided in s. 212.054.

17 (1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--

18 (a) Each charter county which adopted a charter prior
19 to June 1, 1976, and each county the government of which is
20 consolidated with that of one or more municipalities, may levy
21 a discretionary sales surtax, subject to approval by a
22 majority vote of the electorate of the county or by a charter
23 amendment approved by a majority vote of the electorate of the
24 county.

25 (b) The rate shall be up to 1 percent.

26 (c) The proposal to adopt a discretionary sales surtax
27 as provided in this subsection and to create a trust fund
28 within the county accounts shall be placed on the ballot in
29 accordance with law at a time to be set at the discretion of
30 the governing body.

31 (d) Proceeds from the surtax shall be:

1 1. Deposited by the county in the trust fund and shall
2 be used only for the purposes of development, construction,
3 equipment, maintenance, operation, supportive services,
4 including a countywide bus system, and related costs of a
5 fixed guideway rapid transit system;

6 2. Remitted by the governing body of the county to an
7 expressway or transportation authority created by law to be
8 used, at the discretion of such authority, for the
9 development, construction, operation, or maintenance of roads
10 or bridges in the county, for the operation and maintenance of
11 a bus system, or for the payment of principal and interest on
12 existing bonds issued for the construction of such roads or
13 bridges, and, upon approval by the county commission, such
14 proceeds may be pledged for bonds issued to refinance existing
15 bonds or new bonds issued for the construction of such roads
16 or bridges; or

17 3. For each county, as defined in s. 125.011(1), used
18 for the development, construction, operation, or maintenance
19 of roads and bridges in the county; for the expansion,
20 operation, and maintenance of an existing bus system; or for
21 the payment of principal and interest on existing bonds issued
22 for the construction of fixed guideway rapid transit systems,
23 roads, or bridges; and such proceeds may be pledged by the
24 governing body of the county for bonds issued to refinance
25 existing bonds or new bonds issued for the construction of
26 such fixed guideway rapid transit systems, roads, or bridges.

27 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

28 (a)1. The governing authority in each county may levy
29 a discretionary sales surtax of 0.5 percent or 1 percent. The
30 levy of the surtax shall be pursuant to ordinance enacted by a
31 majority of the members of the county governing authority and

1 approved by a majority of the electors of the county voting in
2 a referendum on the surtax. If the governing bodies of the
3 municipalities representing a majority of the county's
4 population adopt uniform resolutions establishing the rate of
5 the surtax and calling for a referendum on the surtax, the
6 levy of the surtax shall be placed on the ballot and shall
7 take effect if approved by a majority of the electors of the
8 county voting in the referendum on the surtax.

9 2. If the surtax was levied pursuant to a referendum
10 held before July 1, 1993, the surtax may not be levied beyond
11 the time established in the ordinance, or, if the ordinance
12 did not limit the period of the levy, the surtax may not be
13 levied for more than 15 years. The levy of such surtax may be
14 extended only by approval of a majority of the electors of the
15 county voting in a referendum on the surtax.

16 (b) A statement which includes a brief general
17 description of the projects to be funded by the surtax and
18 which conforms to the requirements of s. 101.161 shall be
19 placed on the ballot by the governing authority of any county
20 which enacts an ordinance calling for a referendum on the levy
21 of the surtax or in which the governing bodies of the
22 municipalities representing a majority of the county's
23 population adopt uniform resolutions calling for a referendum
24 on the surtax. The following question shall be placed on the
25 ballot:

26
27 FOR the -cent sales tax
28 AGAINST the -cent sales tax
29

30 (c) Pursuant to s. 212.054(4), the proceeds of the
31 surtax levied under this subsection shall be distributed to

1 the county and the municipalities within such county in which
2 the surtax was collected, according to:

3 1. An interlocal agreement between the county
4 governing authority and the governing bodies of the
5 municipalities representing a majority of the county's
6 municipal population, which agreement may include a school
7 district with the consent of the county governing authority
8 and the governing bodies of the municipalities representing a
9 majority of the county's municipal population; or

10 2. If there is no interlocal agreement, according to
11 the formula provided in s. 218.62.

12
13 Any change in the distribution formula must take effect on the
14 first day of any month that begins at least 60 days after
15 written notification of that change has been made to the
16 department.

17 (d)1. The proceeds of the surtax authorized by this
18 subsection and any interest accrued thereto shall be expended
19 by the school district or within the county and municipalities
20 within the county, or, in the case of a negotiated joint
21 county agreement, within another county, to finance, plan, and
22 construct infrastructure and to acquire land for public
23 recreation or conservation or protection of natural resources
24 and to finance the closure of county-owned or municipally
25 owned solid waste landfills that are already closed or are
26 required to close by order of the Department of Environmental
27 Protection. Any use of such proceeds or interest for purposes
28 of landfill closure prior to July 1, 1993, is ratified.

29 Neither the proceeds nor any interest accrued thereto shall be
30 used for operational expenses of any infrastructure, except
31 that any county with a population of less than 50,000 that is

1 required to close a landfill by order of the Department of
2 Environmental Protection may use the proceeds or any interest
3 accrued thereto for long-term maintenance costs associated
4 with landfill closure. Counties, as defined in s. 125.011(1),
5 may, in addition, use the proceeds to retire or service
6 indebtedness incurred for bonds issued prior to July 1, 1987,
7 for infrastructure purposes.

8 2. For the purposes of this paragraph,
9 "infrastructure" means:

10 a. Any fixed capital expenditure or fixed capital
11 outlay associated with the construction, reconstruction, or
12 improvement of public facilities which have a life expectancy
13 of 5 or more years and any land acquisition, land improvement,
14 design, and engineering costs related thereto.

15 b. A fire department vehicle, an emergency medical
16 service vehicle, a sheriff's office vehicle, a police
17 department vehicle, or any other vehicle, and such equipment
18 necessary to outfit the vehicle for its official use or
19 equipment that has a life expectancy of at least 5 years.

20 3. Notwithstanding any other provision of this
21 subsection, an amount not to exceed 30 percent of the local
22 option sales surtax proceeds may be allocated for deposit to a
23 trust fund within the county's accounts created for the
24 purpose of funding economic development projects of a general
25 public purpose targeted to improve local economies, including
26 the funding of operational costs and incentives related to
27 such economic development.

28 (e) School districts, counties, and municipalities
29 receiving proceeds under the provisions of this subsection may
30 pledge such proceeds for the purpose of servicing new bond
31 indebtedness incurred pursuant to law. Local governments may

1 use the services of the Division of Bond Finance of the State
2 Board of Administration pursuant to the State Bond Act to
3 issue any bonds through the provisions of this subsection. In
4 no case may a jurisdiction issue bonds pursuant to this
5 subsection more frequently than once per year. Counties and
6 municipalities may join together for the issuance of bonds
7 authorized by this subsection.

8 (f) Counties and municipalities shall not use the
9 surtax proceeds to supplant or replace user fees or to reduce
10 ad valorem taxes existing prior to the levy of the surtax
11 authorized by this subsection.

12 ~~(g) Notwithstanding s. 212.054(5), the surtax must~~
13 ~~take effect on the first day of a month, as fixed by the~~
14 ~~ordinance adopted pursuant to paragraph (a), and may not take~~
15 ~~effect until at least 60 days after the date that the~~
16 ~~referendum approving the levy is held.~~

17 (g)(h)1. Notwithstanding paragraph (d), a county that
18 has a population of 50,000 or less on April 1, 1992, or any
19 county designated as an area of critical state concern on the
20 effective date of this act, and that imposed the surtax before
21 July 1, 1992, may use the proceeds and interest of the surtax
22 for any public purpose if:

23 a. The debt service obligations for any year are met;
24 b. The county's comprehensive plan has been determined
25 to be in compliance with part II of chapter 163; and

26 c. The county has adopted an amendment to the surtax
27 ordinance pursuant to the procedure provided in s. 125.66
28 authorizing additional uses of the surtax proceeds and
29 interest.

30 2. A municipality located within a county that has a
31 population of 50,000 or less on April 1, 1992, or within a

1 county designated as an area of critical state concern on the
2 effective date of this act, and that imposed the surtax before
3 July 1, 1992, may not use the proceeds and interest of the
4 surtax for any purpose other than an infrastructure purpose
5 authorized in paragraph (d) unless the municipality's
6 comprehensive plan has been determined to be in compliance
7 with part II of chapter 163 and the municipality has adopted
8 an amendment to its surtax ordinance or resolution pursuant to
9 the procedure provided in s. 166.041 authorizing additional
10 uses of the surtax proceeds and interest. Such municipality
11 may expend the surtax proceeds and interest for any public
12 purpose authorized in the amendment.

13 3. Those counties designated as an area of critical
14 state concern which qualify to use the surtax for any public
15 purpose may use only up to 10 percent of the surtax proceeds
16 for any public purpose other than for infrastructure purposes
17 authorized by this section.

18 (h)~~(i)~~ Notwithstanding paragraph (d), a county in
19 which 40 percent or more of the just value of real property is
20 exempt or immune from ad valorem taxation, and the
21 municipalities within such a county, may use the proceeds and
22 interest of the surtax for operation and maintenance of parks
23 and recreation programs and facilities established with the
24 proceeds of the surtax.

25 (i)~~(j)~~ Notwithstanding any other provision of this
26 section, a county shall not levy local option sales surtaxes
27 authorized in this subsection and subsections (3), (4), (5),
28 and (6) in excess of a combined rate of 1 percent.

29 (3) SMALL COUNTY SURTAX.--

30 (a) The governing authority in each county that has a
31 population of 50,000 or less on April 1, 1992, may levy a

1 discretionary sales surtax of 0.5 percent or 1 percent. The
2 levy of the surtax shall be pursuant to ordinance enacted by
3 an extraordinary vote of the members of the county governing
4 authority if the surtax revenues are expended for operating
5 purposes. If the surtax revenues are expended for the purpose
6 of servicing bond indebtedness, the surtax shall be approved
7 by a majority of the electors of the county voting in a
8 referendum on the surtax.

9 (b) A statement that includes a brief general
10 description of the projects to be funded by the surtax and
11 conforms to the requirements of s. 101.161 shall be placed on
12 the ballot by the governing authority of any county that
13 enacts an ordinance calling for a referendum on the levy of
14 the surtax for the purpose of servicing bond indebtedness.
15 The following question shall be placed on the ballot:

16
17 FOR the -cent sales tax
18 AGAINST the -cent sales tax
19

20 (c) Pursuant to s. 212.054(4), the proceeds of the
21 surtax levied under this subsection shall be distributed to
22 the county and the municipalities within the county in which
23 the surtax was collected, according to:

24 1. An interlocal agreement between the county
25 governing authority and the governing bodies of the
26 municipalities representing a majority of the county's
27 municipal population, which agreement may include a school
28 district with the consent of the county governing authority
29 and the governing bodies of the municipalities representing a
30 majority of the county's municipal population; or

31

1 2. If there is no interlocal agreement, according to
2 the formula provided in s. 218.62.

3
4 Any change in the distribution formula shall take effect on
5 the first day of any month that begins at least 60 days after
6 written notification of that change has been made to the
7 department.

8 (d)1. If the surtax is levied pursuant to a
9 referendum, the proceeds of the surtax and any interest
10 accrued thereto may be expended by the school district or
11 within the county and municipalities within the county, or, in
12 the case of a negotiated joint county agreement, within
13 another county, for the purpose of servicing bond indebtedness
14 to finance, plan, and construct infrastructure and to acquire
15 land for public recreation or conservation or protection of
16 natural resources. However, if the surtax is levied pursuant
17 to an ordinance approved by an extraordinary vote of the
18 members of the county governing authority, the proceeds and
19 any interest accrued thereto may be used for operational
20 expenses of any infrastructure or for any public purpose
21 authorized in the ordinance under which the surtax is levied.

22 2. For the purposes of this paragraph,
23 "infrastructure" means any fixed capital expenditure or fixed
24 capital costs associated with the construction,
25 reconstruction, or improvement of public facilities that have
26 a life expectancy of 5 or more years and any land acquisition,
27 land improvement, design, and engineering costs related
28 thereto.

29 (e) A school district, county, or municipality that
30 receives proceeds under this subsection following a referendum
31 may pledge the proceeds for the purpose of servicing new bond

1 indebtedness incurred pursuant to law. Local governments may
2 use the services of the Division of Bond Finance pursuant to
3 the State Bond Act to issue any bonds through the provisions
4 of this subsection. A jurisdiction may not issue bonds
5 pursuant to this subsection more frequently than once per
6 year. A county and municipality may join together to issue
7 bonds authorized by this subsection.

8 ~~(f) Notwithstanding s. 212.054(5), the surtax shall~~
9 ~~take effect on the first day of a month, as fixed by the~~
10 ~~ordinance adopted pursuant to paragraph (a). A surtax levied~~
11 ~~pursuant to a referendum shall not take effect until at least~~
12 ~~60 days after the date that the referendum approving the levy~~
13 ~~is held.~~

14 (f)~~(g)~~ Notwithstanding any other provision of this
15 section, a county shall not levy local option sales surtaxes
16 authorized in this subsection and subsections (2), (4), (5),
17 and (6) in excess of a combined rate of 1 percent.

18 (4) INDIGENT CARE SURTAX.--

19 (a) The governing body in each county the government
20 of which is not consolidated with that of one or more
21 municipalities, which has a population of at least 800,000
22 residents and is not authorized to levy a surtax under
23 subsection (5) or subsection (6), may levy, pursuant to an
24 ordinance either approved by an extraordinary vote of the
25 governing body or conditioned to take effect only upon
26 approval by a majority vote of the electors of the county
27 voting in a referendum, a discretionary sales surtax at a rate
28 that may not exceed 0.5 percent.

29 (b) If the ordinance is conditioned on a referendum, a
30 statement that includes a brief and general description of the
31 purposes to be funded by the surtax and that conforms to the

1 requirements of s. 101.161 shall be placed on the ballot by
2 the governing body of the county. The following questions
3 shall be placed on the ballot:

4
5 FOR THE . . . CENTS TAX
6 AGAINST THE . . . CENTS TAX
7

8 ~~(c) Notwithstanding s. 212.054(5), the sales surtax~~
9 ~~may take effect on the first day of any month, as fixed by the~~
10 ~~ordinance adopted pursuant to paragraph (a), but may not take~~
11 ~~effect until at least 60 days after the date of adoption of~~
12 ~~the ordinance adopted pursuant to paragraph (a) or, if the~~
13 ~~surtax is made subject to a referendum, at least 60 days after~~
14 ~~the date of approval by the electors of the ordinance adopted~~
15 ~~pursuant to paragraph (a).~~

16 (c)~~(d)~~ The ordinance adopted by the governing body
17 providing for the imposition of the surtax shall set forth a
18 plan for providing health care services to qualified
19 residents, as defined in paragraph (d)~~(e)~~. Such plan and
20 subsequent amendments to it shall fund a broad range of health
21 care services for both indigent persons and the medically
22 poor, including, but not limited to, primary care and
23 preventive care as well as hospital care. It shall emphasize
24 a continuity of care in the most cost-effective setting,
25 taking into consideration both a high quality of care and
26 geographic access. Where consistent with these objectives, it
27 shall include, without limitation, services rendered by
28 physicians, clinics, community hospitals, mental health
29 centers, and alternative delivery sites, as well as at least
30 one regional referral hospital where appropriate. It shall
31 provide that agreements negotiated between the county and

1 providers will include reimbursement methodologies that take
2 into account the cost of services rendered to eligible
3 patients, recognize hospitals that render a disproportionate
4 share of indigent care, provide other incentives to promote
5 the delivery of charity care, and require cost containment
6 including, but not limited to, case management. It must also
7 provide that any hospitals that are owned and operated by
8 government entities on May 21, 1991, must, as a condition of
9 receiving funds under this subsection, afford public access
10 equal to that provided under s. 286.011 as to meetings of the
11 governing board, the subject of which is budgeting resources
12 for the rendition of charity care as that term is defined in
13 the Florida Hospital Uniform Reporting System (FHURS) manual
14 referenced in s. 408.07. The plan shall also include
15 innovative health care programs that provide cost-effective
16 alternatives to traditional methods of service delivery and
17 funding.

18 (d)~~(e)~~ For the purpose of this subsection, the term
19 "qualified resident" means residents of the authorizing county
20 who are:

21 1. Qualified as indigent persons as certified by the
22 authorizing county;

23 2. Certified by the authorizing county as meeting the
24 definition of the medically poor, defined as persons having
25 insufficient income, resources, and assets to provide the
26 needed medical care without using resources required to meet
27 basic needs for shelter, food, clothing, and personal
28 expenses; or not being eligible for any other state or federal
29 program, or having medical needs that are not covered by any
30 such program; or having insufficient third-party insurance

31

1 coverage. In all cases, the authorizing county is intended to
2 serve as the payor of last resort; or

3 3. Participating in innovative, cost-effective
4 programs approved by the authorizing county.

5 (e)~~(f)~~ Moneys collected pursuant to this subsection
6 remain the property of the state and shall be distributed by
7 the Department of Revenue on a regular and periodic basis to
8 the clerk of the circuit court as ex officio custodian of the
9 funds of the authorizing county. The clerk of the circuit
10 court shall:

11 1. Maintain the moneys in an indigent health care
12 trust fund;

13 2. Invest any funds held on deposit in the trust fund
14 pursuant to general law; and

15 3. Disburse the funds, including any interest earned,
16 to any provider of health care services, as provided in
17 paragraphs (c)~~(d)~~ and (d)~~(e)~~, upon directive from the
18 authorizing county.

19 (f)~~(g)~~ Notwithstanding any other provision of this
20 section, a county shall not levy local option sales surtaxes
21 authorized in this subsection and subsections (2) and (3) in
22 excess of a combined rate of 1 percent.

23 (g)~~(h)~~ This subsection expires October 1, 2005.

24 (5) COUNTY PUBLIC HOSPITAL SURTAX.--Any county as
25 defined in s. 125.011(1) may levy the surtax authorized in
26 this subsection pursuant to an ordinance either approved by
27 extraordinary vote of the county commission or conditioned to
28 take effect only upon approval by a majority vote of the
29 electors of the county voting in a referendum. In a county as
30 defined in s. 125.011(1), for the purposes of this subsection,
31 "county public general hospital" means a general hospital as

1 defined in s. 395.002 which is owned, operated, maintained, or
2 governed by the county or its agency, authority, or public
3 health trust.

4 (a) The rate shall be 0.5 percent.

5 (b) If the ordinance is conditioned on a referendum,
6 the proposal to adopt the county public hospital surtax shall
7 be placed on the ballot in accordance with law at a time to be
8 set at the discretion of the governing body. The referendum
9 question on the ballot shall include a brief general
10 description of the health care services to be funded by the
11 surtax.

12 (c) Proceeds from the surtax shall be:

13 1. Deposited by the county in a special fund, set
14 aside from other county funds, to be used only for the
15 operation, maintenance, and administration of the county
16 public general hospital; and

17 2. Remitted promptly by the county to the agency,
18 authority, or public health trust created by law which
19 administers or operates the county public general hospital.

20 (d) The county shall continue to contribute each year
21 at least 80 percent of that percentage of the total county
22 budget appropriated for the operation, administration, and
23 maintenance of the county public general hospital from the
24 county's general revenues in the fiscal year of the county
25 ending September 30, 1991.

26 (e) Notwithstanding any other provision of this
27 section, a county may not levy local option sales surtaxes
28 authorized in this subsection and subsections (2) and (3) in
29 excess of a combined rate of 1 percent.

30 (6) SMALL COUNTY INDIGENT CARE SURTAX.--

31

1 (a) The governing body in each county that has a
2 population of 50,000 or less on April 1, 1992, may levy,
3 pursuant to an ordinance approved by an extraordinary vote of
4 the governing body, a discretionary sales surtax at a rate of
5 0.5 percent. Any county that levies the surtax authorized by
6 this subsection shall continue to expend county funds for the
7 medically poor and related health services in an amount equal
8 to the amount that it expended for the medically poor and
9 related health services in the fiscal year preceding the
10 adoption of the authorizing ordinance.

11 ~~(b) Notwithstanding s. 212.054(5), the sales surtax~~
12 ~~may take effect on the first day of any month, as fixed by the~~
13 ~~ordinance adopted pursuant to paragraph (a), but may not take~~
14 ~~effect until at least 60 days after the date of adoption of~~
15 ~~the ordinance.~~

16 (b)(c) The ordinance adopted by the governing body
17 providing for the imposition of the surtax shall set forth a
18 brief plan for providing health care services to qualified
19 residents, as defined in paragraph (c)~~(d)~~. Such plan and
20 subsequent amendments to it shall fund a broad range of health
21 care services for both indigent persons and the medically
22 poor, including, but not limited to, primary care and
23 preventive care as well as hospital care. It shall emphasize
24 a continuity of care in the most cost-effective setting,
25 taking into consideration both a high quality of care and
26 geographic access. Where consistent with these objectives, it
27 shall include, without limitation, services rendered by
28 physicians, clinics, community hospitals, mental health
29 centers, and alternative delivery sites, as well as at least
30 one regional referral hospital where appropriate. It shall
31 provide that agreements negotiated between the county and

1 providers will include reimbursement methodologies that take
2 into account the cost of services rendered to eligible
3 patients, recognize hospitals that render a disproportionate
4 share of indigent care, provide other incentives to promote
5 the delivery of charity care, and require cost containment
6 including, but not limited to, case management. It shall also
7 provide that any hospitals that are owned and operated by
8 government entities on May 21, 1991, must, as a condition of
9 receiving funds under this subsection, afford public access
10 equal to that provided under s. 286.011 as to meetings of the
11 governing board, the subject of which is budgeting resources
12 for the rendition of charity care as that term is defined in
13 the rules of the Health Care Cost Containment Board. The plan
14 shall also include innovative health care programs that
15 provide cost-effective alternatives to traditional methods of
16 service delivery and funding.

17 (c)~~(d)~~ For the purpose of this subsection, "qualified
18 resident" means residents of the authorizing county who are:

19 1. Qualified as indigent persons as certified by the
20 authorizing county;

21 2. Certified by the authorizing county as meeting the
22 definition of the medically poor, defined as persons having
23 insufficient income, resources, and assets to provide the
24 needed medical care without using resources required to meet
25 basic needs for shelter, food, clothing, and personal
26 expenses; or not being eligible for any other state or federal
27 program, or having medical needs that are not covered by any
28 such program; or having insufficient third-party insurance
29 coverage. In all cases, the authorizing county is intended to
30 serve as the payor of last resort; or

31

1 3. Participating in innovative, cost-effective
2 programs approved by the authorizing county.

3 (d)~~(e)~~ Moneys collected pursuant to this subsection
4 remain the property of the state and shall be distributed by
5 the Department of Revenue on a regular and periodic basis to
6 the clerk of the circuit court as ex officio custodian of the
7 funds of the authorizing county. The clerk of the circuit
8 court shall:

9 1. Maintain the moneys in an indigent health care
10 trust fund;

11 2. Invest any funds held on deposit in the trust fund
12 pursuant to general law; and

13 3. Disburse the funds, including any interest earned,
14 to any provider of health care services, as provided in
15 paragraphs (b)~~(c)~~ and (c)~~(d)~~, upon directive from the
16 authorizing county.

17 (e)~~(f)~~ Notwithstanding any other provision of this
18 section, a county shall not levy local option sales surtaxes
19 authorized in this subsection and subsections (2) and (3) in
20 excess of a combined rate of 1 percent.

21 (f)~~(g)~~ This subsection expires October 1, 1998.

22 (7) SCHOOL CAPITAL OUTLAY SURTAX.--

23 (a) The school board in each county may levy, pursuant
24 to resolution conditioned to take effect only upon approval by
25 a majority vote of the electors of the county voting in a
26 referendum, a discretionary sales surtax at a rate that may
27 not exceed 0.5 percent.

28 (b) The resolution shall include a statement that
29 provides a brief and general description of the school capital
30 outlay projects to be funded by the surtax. If applicable, the
31 resolution must state that the district school board has been

1 recognized by the State Board of Education as having a Florida
2 Frugal Schools Program. The statement shall conform to the
3 requirements of s. 101.161 and shall be placed on the ballot
4 by the governing body of the county. The following question
5 shall be placed on the ballot:

6
7 FOR THE CENTS TAX
8 AGAINST THE CENTS TAX
9

10 ~~(c) Notwithstanding s. 212.054(5), the sales surtax~~
11 ~~may take effect on the first day of any month, as fixed by the~~
12 ~~resolution adopted pursuant to paragraph (a), but may not take~~
13 ~~effect until at least 60 days after the date of approval by~~
14 ~~the electors of the resolution adopted pursuant to paragraph~~
15 ~~(a).~~

16 (c)(d) The resolution providing for the imposition of
17 the surtax shall set forth a plan for use of the surtax
18 proceeds for fixed capital expenditures or fixed capital costs
19 associated with the construction, reconstruction, or
20 improvement of school facilities and campuses which have a
21 useful life expectancy of 5 or more years, and any land
22 acquisition, land improvement, design, and engineering costs
23 related thereto. Additionally, the plan shall include the
24 costs of retrofitting and providing for technology
25 implementation, including hardware and software, for the
26 various sites within the school district. Surtax revenues may
27 be used for the purpose of servicing bond indebtedness to
28 finance projects authorized by this subsection, and any
29 interest accrued thereto may be held in trust to finance such
30 projects. Neither the proceeds of the surtax nor any interest
31 accrued thereto shall be used for operational expenses. If the

1 district school board has been recognized by the State Board
2 of Education as having a Florida Frugal Schools Program, the
3 district's plan for use of the surtax proceeds must be
4 consistent with this subsection and with uses assured under
5 the Florida Frugal Schools Program.

6 (d)~~(e)~~ Any school board imposing the surtax shall
7 implement a freeze on noncapital local school property taxes,
8 at the millage rate imposed in the year prior to the
9 implementation of the surtax, for a period of at least 3 years
10 from the date of imposition of the surtax. This provision
11 shall not apply to existing debt service or required state
12 taxes.

13 (e)~~(f)~~ Surtax revenues collected by the Department of
14 Revenue pursuant to this subsection shall be distributed to
15 the school board imposing the surtax in accordance with law.

16 Section 9. Subsections (3) and (4) are added to
17 section 212.0601, Florida Statutes, to read:

18 212.0601 Use taxes of vehicle dealers.--

19 (3) Unless otherwise exempted by law, a motor vehicle
20 dealer who loans a vehicle to any person at no charge shall
21 accrue use tax based on the annual lease value as determined
22 by the United States Interval Revenue Service's Automobile
23 Annual Lease Value Table.

24 (4) Notwithstanding the provisions of a motor vehicle
25 rental agreement, no sales or use tax and no rental car
26 surcharge pursuant to s. 212.0606 shall accrue to the use of a
27 motor vehicle provided at no charge to a person whose motor
28 vehicle is being repaired, adjusted, or serviced by the entity
29 providing the replacement motor vehicle.

30 Section 10. Paragraph (c) of subsection (2) of section
31 212.097, Florida Statutes, is amended to read:

1 212.097 Urban High-Crime Area Job Tax Credit
2 Program.--

3 (2) As used in this section, the term:

4 (c) "New business" means any eligible business first
5 beginning operation on a site in a qualified high-crime area
6 and clearly separate from any other commercial or business
7 operation of the business entity within a qualified high-crime
8 area. A business entity that operated an eligible business
9 within a qualified high-crime area within the 48 months before
10 the period provided for application by subsection (3) is date
11 ~~shall~~ not be considered a new business.

12 Section 11. Paragraph (d) of subsection (2) of section
13 212.098, Florida Statutes, is amended to read:

14 212.098 Rural Job Tax Credit Program.--

15 (2) As used in this section, the term:

16 (d) "New business" means any eligible business first
17 beginning operation on a site in a qualified county and
18 clearly separate from any other commercial or business
19 operation of the business entity within a qualified county. A
20 business entity that operated an eligible business within a
21 qualified county within the 48 months before the period
22 provided for application by subsection (3) is date ~~shall~~ not
23 be considered a new business.

24 Section 12. Subsection (1) of section 212.11, Florida
25 Statutes, is amended to read:

26 212.11 Tax returns and regulations.--

27 (1)(a) Each dealer shall calculate his or her
28 estimated tax liability for any month by one of the following
29 methods:

30 1. Sixty-six percent of the current month's liability
31 pursuant to this part as shown on the tax return;

1 2. Sixty-six percent of the tax reported on the tax
2 return pursuant to this part by a dealer for the taxable
3 transactions occurring during the corresponding month of the
4 preceding calendar year; or

5 3. Sixty-six percent of the average tax liability
6 pursuant to this part for those months during the preceding
7 calendar year in which the dealer reported taxable
8 transactions.

9 (b) For the purpose of ascertaining the amount of tax
10 payable under this chapter, it shall be the duty of all
11 dealers to file ~~make~~ a return and remit the tax, on or before
12 the 20th day of the month, to the department, upon forms
13 prepared and furnished by it or in a format prescribed by it.

14 Such return must show, ~~showing~~ the rentals, admissions, gross
15 sales, or purchases, as the case may be, arising from all
16 leases, rentals, admissions, sales, or purchases taxable under
17 this chapter during the preceding calendar month.

18 (c) However, the department may require:

19 1. A quarterly return and payment when the tax
20 remitted by the dealer for the preceding four calendar
21 quarters did not exceed \$1,000.

22 2. A semiannual return and payment when the tax
23 remitted by the dealer for the preceding four calendar
24 quarters did not exceed \$500.

25 3. An annual return and payment when the tax remitted
26 by the dealer for the preceding four calendar quarters did not
27 exceed \$100.

28 4. A quarterly return and monthly payment when the tax
29 remitted by the dealer for the preceding four calendar
30 quarters exceeded \$1,000 but did not exceed \$12,000.

31

1 (d) The department may authorize dealers who are newly
2 required to file returns and pay tax quarterly to file returns
3 and remit the tax for the 3-month periods ending in February,
4 May, August, and November, and may authorize dealers who are
5 newly required to file returns and pay tax semiannually to
6 file returns and remit the tax for the 6-month periods ending
7 in May and November.

8 (e) The department shall accept returns, except those
9 required to be initiated through an electronic data
10 interchange, as timely if postmarked on or before the 20th day
11 of the month; if the 20th day falls on a Saturday, Sunday, or
12 federal or state legal holiday, returns shall be accepted as
13 timely if postmarked on the next succeeding workday. Any
14 dealer who operates two or more places of business for which
15 returns are required to be filed with the department and
16 maintains records for such places of business in a central
17 office or place shall have the privilege on each reporting
18 date of filing a consolidated return for all such places of
19 business in lieu of separate returns for each such place of
20 business; however, such consolidated returns must clearly
21 indicate the amounts collected within each county of the
22 state. Any dealer who files a consolidated return shall
23 calculate his or her estimated tax liability for each county
24 by the same method the dealer uses to calculate his or her
25 estimated tax liability on the consolidated return as a whole.
26 Each dealer shall file a return for each tax period even
27 though no tax is due for such period.

28 (f)1. A taxpayer who is required to remit taxes by
29 electronic funds transfer shall make a return in a manner ~~form~~
30 that is initiated through an electronic data interchange. The
31 acceptable method of transfer, the method, form, and content

1 of the electronic data interchange, giving due regard to
2 developing uniform standards for formats as adopted by the
3 American National Standards Institute, the circumstances under
4 which an electronic data interchange shall serve as a
5 substitute for the filing of another form of return, and the
6 means, if any, by which taxpayers will be provided with
7 acknowledgments, shall be as prescribed by the department. The
8 department must accept such returns as timely if initiated and
9 accepted on or before the 20th day of the month. If the 20th
10 day falls on a Saturday, Sunday, or federal or state legal
11 holiday, returns must be accepted as timely if initiated and
12 accepted on the next succeeding workday.

13 2. The department may waive the requirement to make a
14 return through an electronic data interchange due to problems
15 arising from the taxpayer's computer capabilities, data
16 systems changes, and taxpayer operating procedures. To obtain
17 a waiver, the taxpayer shall demonstrate in writing to the
18 department that such circumstances exist.

19 Section 13. Subsection (1) of section 212.12, Florida
20 Statutes, is amended to read:

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

25 (1) Notwithstanding any other provision of law and for
26 the purpose of compensating persons granting licenses for and
27 the lessors of real and personal property taxed hereunder, for
28 the purpose of compensating dealers in tangible personal
29 property, for the purpose of compensating dealers providing
30 communication services and taxable services, for the purpose
31 of compensating owners of places where admissions are

1 collected, and for the purpose of compensating remitters of
2 any taxes or fees reported on the same documents utilized for
3 the sales and use tax, as compensation for the keeping of
4 prescribed records, filing timely tax returns,and the proper
5 accounting and remitting of taxes by them, such seller,
6 person, lessor, dealer, owner, and remitter (except dealers
7 who make mail order sales) shall be allowed 2.5 percent of the
8 amount of the tax due and accounted for and remitted to the
9 department, in the form of a deduction in submitting his or
10 her report and paying the amount due by him or her; the
11 department shall allow such deduction of 2.5 percent of the
12 amount of the tax to the person paying the same for remitting
13 the tax and making of tax returns in the manner herein
14 provided, for paying the amount due to be paid by him or her,
15 and as further compensation to dealers in tangible personal
16 property for the keeping of prescribed records and for
17 collection of taxes and remitting the same. However, if the
18 amount of the tax due and remitted to the department for the
19 reporting period exceeds \$1,200, no allowance shall be allowed
20 for all amounts in excess of \$1,200. The executive director
21 of the department is authorized to negotiate a collection
22 allowance, pursuant to rules promulgated by the department,
23 with a dealer who makes mail order sales. The rules of the
24 department shall provide guidelines for establishing the
25 collection allowance based upon the dealer's estimated costs
26 of collecting the tax, the volume and value of the dealer's
27 mail order sales to purchasers in this state, and the
28 administrative and legal costs and likelihood of achieving
29 collection of the tax absent the cooperation of the dealer.
30 However, in no event shall the collection allowance negotiated
31

1 by the executive director exceed 10 percent of the tax
2 remitted for a reporting period.

3 (a) The collection allowance may not be granted, nor
4 may any deduction be permitted, if the required tax return or
5 tax is delinquent at the time of payment.

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

9 1. An "incomplete return" is, for purposes of this
10 chapter, a return which is lacking such uniformity,
11 completeness, and arrangement that the physical handling,
12 verification, ~~or~~ review of the return, or determination of
13 other taxes and fees reported on the return may not be readily
14 accomplished.

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

1 212.02 and the number of machines operated must be separately
2 shown on the return or on a form prescribed by the department.
3 If a separate form is required, the same penalties for late
4 filing, incomplete filing, or failure to file as provided for
5 the sales tax return shall apply to said form.

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

10 Section 14. Subsection (4) of section 212.17, Florida
11 Statutes, is amended to read:

12 212.17 Credits for returned goods, rentals, or
13 admissions; additional powers of department.--

14 (4)(a) The department shall design, prepare, print and
15 furnish to all dealers, except dealers filing through
16 electronic data interchange, or make available or prescribe to
17 the said dealers, all necessary forms for filing returns and
18 instructions to ensure a full collection from dealers and an
19 accounting for the taxes due, but failure of any dealer to
20 secure such forms does shall not relieve the such dealer from
21 the payment of the said tax at the time and in the manner
22 herein provided.

23 (b) The department shall prescribe the format and
24 instructions necessary for filing returns in a manner that is
25 initiated through an electronic data interchange to ensure a
26 full collection from dealers and an accounting for the taxes
27 due. The failure of any dealer to use such format does not
28 relieve the dealer from the payment of the tax at the time and
29 in the manner provided.

30 Section 15. Effective January 1, 1999, subsection (1)
31 of section 213.053, Florida Statutes, is amended to read:

1 213.053 Confidentiality and information sharing.--
2 (1) The provisions of this section apply to s.
3 125.0104, county government; s. 125.0108, tourist impact tax;
4 chapter 175, municipal firefighters' pension trust funds;
5 chapter 185, municipal police officers' retirement trust
6 funds;chapter 198, estate taxes; chapter 199, intangible
7 personal property taxes; chapter 201, excise tax on documents;
8 chapter 203, gross receipts taxes; chapter 211, tax on
9 severance and production of minerals; chapter 212, tax on
10 sales, use, and other transactions; chapter 220, income tax
11 code; chapter 221, emergency excise tax; s. 252.372, emergency
12 management, preparedness, and assistance surcharge;s.
13 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
14 pollutant spill prevention and control; s. 403.718, waste tire
15 fees; s. 403.7185, lead-acid battery fees; s. 403.7195, waste
16 newsprint disposal fees; ~~s. 403.7197, advance disposal fees;~~
17 s. 538.09, registration of secondhand dealers; s. 538.25,
18 registration of secondary metals recyclers; ss. 624.501 and
19 624.509-624.515 ~~ss. 624.509-624.514~~, insurance code+
20 ~~administration and general provisions;~~ s. 681.117, motor
21 vehicle warranty enforcement; and s. 896.102, reports of
22 financial transactions in trade or business.

23 Section 16. Effective October 1, 1998, paragraph (a)
24 of subsection (4) of section 213.0535, Florida Statutes, is
25 amended to read:

26 213.0535 Registration Information Sharing and Exchange
27 Program.--

28 (4) There are two levels of participation:

29 (a) Each unit of state or local government responsible
30 for administering one or more of the provisions specified in
31 subparagraphs 1.-7. is a level-one participant. Level-one

1 participants shall exchange, monthly or quarterly, as
2 determined jointly by each participant and the department, the
3 data enumerated in subsection (2) for each new registrant, new
4 filer, or initial reporter, permittee, or licensee, with
5 respect to the following taxes, licenses, or permits:

- 6 1. The sales and use tax imposed under chapter 212.
- 7 2. The tourist development tax imposed under s.
8 125.0104.
- 9 3. The tourist impact tax imposed under s. 125.0108.
- 10 4. Local occupational license taxes imposed under
11 chapter 205.
- 12 5. Convention development taxes imposed under s.
13 212.0305.
- 14 6. Public lodging and food service establishment
15 licenses issued pursuant to chapter 509.
- 16 7. Beverage law licenses issued pursuant to chapter
17 561.

18 Section 17. Paragraph (a) of subsection (2) of section
19 213.21, Florida Statutes, is amended and subsection (7) is
20 added to that section to read:

21 213.21 Informal conferences; compromises.--

22 (2)(a) The executive director of the department or his
23 or her designee is authorized to enter into a written closing
24 agreement with any taxpayer settling or compromising the
25 taxpayer's liability for any tax, interest, or penalty
26 assessed under any of the chapters specified in s. 72.011(1).
27 When such a closing agreement has been approved by the
28 department and signed by the executive director or his or her
29 designee and the taxpayer, it shall be final and conclusive;
30 and, except upon a showing of fraud or misrepresentation of
31 material fact or except as to adjustments pursuant to ss.

1 198.16 and 220.23, no additional assessment may be made by the
2 department against the taxpayer for the tax, interest, or
3 penalty specified in the closing agreement for the time period
4 specified in the closing agreement, and the taxpayer shall not
5 be entitled to institute any judicial or administrative
6 proceeding to recover any tax, interest, or penalty paid
7 pursuant to the closing agreement. The department is
8 authorized to delegate to the executive director the authority
9 to approve any such closing agreement resulting in a tax
10 reduction of \$250,000~~\$100,000~~ or less.

11 (7)(a) When a taxpayer voluntarily self-discloses a
12 liability for tax to the department, the department may settle
13 and compromise the tax and interest due under the voluntary
14 self-disclosure to those amounts due for the 5 years
15 immediately preceding the date that the taxpayer initially
16 contacted the department concerning the voluntary
17 self-disclosure. For purposes of this paragraph, the term
18 "years" means tax years or calendar years, whichever is
19 applicable to the tax that is voluntarily self-disclosed. A
20 voluntary self-disclosure does not occur if the department has
21 contacted or informed the taxpayer that the department is
22 inquiring into the taxpayer's liability for tax or whether the
23 taxpayer is subject to tax in this state.

24 (b) The department may further settle and compromise
25 the tax and interest due under a voluntary self-disclosure
26 when the department is able to determine that such further
27 settlement and compromise is in the best interests of this
28 state. When making this determination the department shall
29 consider, but is not limited to, the following:

30 1. The amount of tax and interest that will be
31 collected and compromised under the voluntary self-disclosure;

1 2. The financial ability of the taxpayer and the
2 future outlook of the taxpayer's business and the industry
3 involved;

4 3. Whether the taxpayer has paid or will be paying
5 other taxes to the state;

6 4. The future voluntary compliance of the taxpayer;
7 and

8 5. Any other factor that the department considers
9 relevant to this determination.

10 (c) This subsection does not limit the department's
11 ability to enter into further settlement and compromise of the
12 liability that is voluntarily self-disclosed based on any
13 other provision of this section.

14 (d) This subsection does not apply to a voluntary
15 self-disclosure when the taxpayer collected, but failed to
16 remit, the tax to the state.

17 Section 18. Subsection (6) of section 213.28, Florida
18 Statutes, is amended to read:

19 213.28 Contracts with private auditors.--

20 (6) Certified public accountants entering into such
21 contracts must be in good standing under the laws of the state
22 in which they are licensed ~~and in which the work is performed.~~
23 They shall be bound by the same confidentiality requirements
24 and subject to the same penalties as the department under s.
25 213.053. Any return, return information, or documentation
26 obtained from the Internal Revenue Service under an
27 information-sharing agreement is confidential and exempt from
28 the provisions of s. 119.07(1) and s. 24(a), Art. I of the
29 State Constitution and shall not be divulged or disclosed in
30 any manner by an officer or employee of the department to any
31 certified public accountant under a contract authorized by

1 | this section, unless the department and the Internal Revenue
2 | Service mutually agree to such disclosure.

3 | Section 19. Section 213.67, Florida Statutes, is
4 | amended to read:

5 | 213.67 Garnishment.--

6 | (1) If a person is delinquent in the payment of any
7 | taxes, penalties, and interest owed to the department, the
8 | executive director or his or her designee may give notice of
9 | the amount of such delinquency by registered mail to all
10 | persons having in their possession or under their control any
11 | credits or personal property, exclusive of wages, belonging to
12 | the delinquent taxpayer, or owing any debts to such delinquent
13 | taxpayer at the time of receipt by them of such notice.

14 | Thereafter, any person who has been notified may not transfer
15 | or make any other disposition of such credits, other personal
16 | property, or debts until the executive director or his or her
17 | designee consents to a transfer or disposition or until 60
18 | days after the receipt of such notice. If during the effective
19 | period of the notice to withhold, any person so notified makes
20 | any transfer or disposition of the property or debts required
21 | to be withheld hereunder, he or she is liable to the state for
22 | any indebtedness owed to the department by the person with
23 | respect to whose obligation the notice was given to the extent
24 | of the value of the property or the amount of the debts thus
25 | transferred or paid if, solely by reason of such transfer or
26 | disposition, the state is unable to recover the indebtedness
27 | of the person with respect to whose obligation the notice was
28 | given. If the delinquent taxpayer contests the intended levy
29 | in circuit court or under chapter 120, the notice under this
30 | section remains effective until that final resolution of the
31 | contest. Any financial institution receiving such notice will

1 maintain a right of set-off for any transaction involving a
2 debit card occurring on or before the date of receipt of such
3 notice.~~The notice provided for in this section may be renewed~~
4 ~~when the taxpayer contests the intended levy in circuit court~~
5 ~~or under chapter 120, pending the final resolution of that~~
6 ~~action.~~

7 (2) All persons who have been notified must, within 5
8 days after receipt of the notice, advise the executive
9 director or his or her designee of the credits, other personal
10 property, or debts in their possession, under their control,
11 or owing them, and must advise the executive director or
12 designee within 5 days after coming into possession or control
13 of any subsequent credits, personal property, or debts owed
14 during the time prescribed by the notice. Any such person
15 coming into possession or control of such subsequent credits,
16 personal property, or debts may not transfer or dispose of
17 them during the time prescribed by the notice or before the
18 department consents to a transfer.

19 (3) During the last 30 days of the 60-day period set
20 forth in subsection (1), the executive director or his or her
21 designee may levy upon such credits, other personal property,
22 or debts. The levy must be accomplished by delivery of a
23 notice of levy by registered mail, upon receipt of which the
24 person possessing the credits, other personal property, or
25 debts shall transfer them to the department or pay to the
26 department the amount owed to the delinquent taxpayer.

27 (4) A notice that is delivered under this section is
28 effective at the time of delivery against all credits, other
29 personal property, or debts of the delinquent taxpayer which
30 are not at the time of such notice subject to an attachment,
31 garnishment, or execution issued through a judicial process.

1 (5) Any person acting in accordance with the terms of
2 the notice or levy issued by the executive director or his or
3 her designee is expressly discharged from any obligation or
4 liability to the delinquent taxpayer with respect to such
5 credits, other personal property, or debts of the delinquent
6 taxpayer affected by compliance with the notice of freeze or
7 levy.

8 (6)(a) Levy may be made under subsection (3) upon
9 credits, other personal property, or debt of any person with
10 respect to any unpaid tax, penalties, and interest only after
11 the executive director or his or her designee has notified
12 such person in writing of the intention to make such levy.

13 (b) No less than 30 days before the day of the levy,
14 the notice of intent to levy required under paragraph (a)
15 shall be given in person or sent by certified or registered
16 mail to the person's last known address.

17 (c) The notice required in paragraph (a) must include
18 a brief statement that sets forth in simple and nontechnical
19 terms:

20 1. The provisions of this section relating to levy and
21 sale of property;

22 2. The procedures applicable to the levy under this
23 section;

24 3. The administrative and judicial appeals available
25 to the taxpayer with respect to such levy and sale, and the
26 procedures relating to such appeals; and

27 4. The alternatives, if any, available to taxpayers
28 which could prevent levy on the property.

29 (7) A taxpayer may contest the notice of intent to
30 levy provided for under subsection (6) by filing an action in
31 circuit court. Alternatively, the taxpayer may file a petition

1 under the applicable provisions of chapter 120. After an
2 action has been initiated under chapter 120 to contest the
3 notice of intent to levy, an action relating to the same levy
4 may not be filed by the taxpayer in circuit court, and
5 judicial review is exclusively limited to appellate review
6 pursuant to s. 120.68. Also, after an action has been
7 initiated in circuit court, an action may not be brought under
8 chapter 120.

9 (8) An action may not be brought to contest a notice
10 of intent to levy under chapter 120 or in circuit court, later
11 than 21 days after the date of receipt of the notice of intent
12 to levy.

13 (9) The department shall provide notice to the
14 Comptroller, in electronic or other form specified by the
15 Comptroller, listing the taxpayers for which tax warrants are
16 outstanding. Pursuant to subsection (1), the Comptroller
17 shall, upon notice from the department, withhold all payments
18 to any person or business, as defined in s. 212.02, which
19 provides commodities or services to the state, leases real
20 property to the state, or constructs a public building or
21 public work for the state. The department may levy upon the
22 withheld payments in accordance with subsection (3). The
23 provisions of s. 215.422 do not apply from the date the notice
24 is filed with the Comptroller until the date the department
25 notifies the Comptroller of its consent to make payment to the
26 person or 60 days after receipt of the department's notice in
27 accordance with subsection (1), whichever occurs earlier.

28 (10) The department may bring an action in circuit
29 court for an order compelling compliance with any notice
30 issued under this section.

31

1 Section 20. Section 213.755, Florida Statutes, is
2 amended to read:

3 213.755 Payment of taxes by electronic funds
4 transfer.--

5 (1) The executive director of the Department of
6 Revenue shall have authority to require a taxpayer to remit
7 taxes by electronic funds transfer where the taxpayer,
8 including consolidated filers, is subject to tax and has paid
9 that tax in the prior state fiscal year in an amount of
10 \$50,000 or more.

11 (2) As used in any revenue law administered by the
12 department, the term:

13 (a) "Payment" means any payment or remittance required
14 to be made or paid within a prescribed period or on or before
15 a prescribed date under the authority of any provision of a
16 revenue law which the department has the responsibility for
17 regulating, controlling, and administering. The term does not
18 include any remittance unless the amount of the remittance is
19 actually received by the department.

20 (b) "Return" means any report, claim, statement,
21 notice, application, affidavit, or other document required to
22 be filed within a prescribed period or on or before a
23 prescribed date under the authority of any provision of a
24 revenue law which the department has the responsibility of
25 regulating, controlling, and administering.

26 (3) Solely for the purposes of administering this
27 section:

28 (a)~~(1)~~ Taxes levied under parts I and II of chapter
29 206 shall be considered a single tax.

30
31

1 ~~(b)(2)~~ A person required to remit a tax acting as a
2 collection agent or dealer for the state shall nonetheless be
3 considered the taxpayer.

4 Section 21. Paragraph (n) of subsection (1) and
5 paragraph (c) of subsection (2) of section 220.03, Florida
6 Statutes, are amended to read:

7 220.03 Definitions.--

8 (1) SPECIFIC TERMS.--When used in this code, and when
9 not otherwise distinctly expressed or manifestly incompatible
10 with the intent thereof, the following terms shall have the
11 following meanings:

12 (n) "Internal Revenue Code" means the United States
13 Internal Revenue Code of 1986, as amended and in effect on
14 January 1, 1998 ~~1997~~, except as provided in subsection (3).

15 (2) DEFINITIONAL RULES.--When used in this code and
16 neither otherwise distinctly expressed nor manifestly
17 incompatible with the intent thereof:

18 (c) Any term used in this code shall have the same
19 meaning as when used in a comparable context in the Internal
20 Revenue Code and other statutes of the United States relating
21 to federal income taxes, as such code and statutes are in
22 effect on January 1, 1998 ~~1997~~. However, if subsection (3) is
23 implemented, the meaning of any term shall be taken at the
24 time the term is applied under this code.

25 Section 22. (1) Amendments to section 220.03, Florida
26 Statutes, made by section 21 of this act shall take effect
27 upon becoming law, and shall operate retroactively to January
28 1, 1998.

29 (2) Amendments to section 68.082, Florida Statutes,
30 made by section 1 of this act are intended to be a remedial
31 clarification of the Legislature's intent upon the original

1 enactment of section 68.082, Florida Statutes, and shall take
2 effect upon becoming law and operate retroactively to July 1,
3 1994.

4 Section 23. Except as otherwise expressly provided by
5 this act, this act shall take effect July 1, 1998.

6
7 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
8 COMMITTEE SUBSTITUTE FOR
9 SB 1952

- 10 1) provides an effective date to amendments made in 1997 to
11 s. 192.001, F.S., involving the ad valorem taxation of
computer software;
- 12 2) provides that shop supplies purchased by motor vehicle,
13 airplane, or boat repair facilities, which are
14 incorporated into the repair, shall be deemed to be
purchased for resale by the facility and not subject to
sales or use tax;
- 15 3) authorizes a county to use an amount not to exceed 30
16 percent of the local option sales surtax proceeds for
17 deposit to a trust fund within the county's accounts
18 created for the purpose of economic development projects
of a general public purpose targeted to improve local
economies, including the funding of operational costs and
incentives related to such economic development;
- 19 4) provides that a motor vehicle dealer who loans a vehicle
20 to a person at no charge shall accrue use tax based on
the annual lease value as determined by the U.S. IRS
21 Automobile Annual Lease Value Table;
- 22 5) provides that no sales or use tax and no rental car
23 surcharge shall accrue to the use of a motor vehicle
provided at no charge to a person whose motor vehicle is
24 being repaired by the entity providing the replacement
vehicle; and
- 25 6) provides that amendments to section 68.082, F.S., made by
26 section 1 of the bill are intended to be a remedial
clarification of the Legislature's intent upon the
27 original enactment of section 68.082, F.S., and shall
take effect upon becoming a law and operate retroactively
to July 1, 1994.
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