

By Representative Greene

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.12, F.S.;  
4           authorizing a dealer's credit on amounts in  
5           excess of \$1,200 collected by a tax collector  
6           or tax collector's branch office acting as  
7           direct collection agent for the state;  
8           providing an effective date.

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

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

14           212.12 Dealer's credit for collecting tax; penalties  
15   for noncompliance; powers of Department of Revenue in dealing  
16   with delinquents; brackets applicable to taxable transactions;  
17   records required.--

18           (1) Notwithstanding any other provision of law and for  
19   the purpose of compensating persons granting licenses for and  
20   the lessors of real and personal property taxed hereunder, for  
21   the purpose of compensating dealers in tangible personal  
22   property, for the purpose of compensating dealers providing  
23   communication services and taxable services, for the purpose  
24   of compensating owners of places where admissions are  
25   collected, and for the purpose of compensating remitters of  
26   any taxes or fees reported on the same documents utilized for  
27   the sales and use tax, as compensation for the keeping of  
28   prescribed records and the proper accounting and remitting of  
29   taxes by them, such seller, person, lessor, dealer, owner, and  
30   remitter (except dealers who make mail order sales) shall be  
31   allowed 2.5 percent of the amount of the tax due and accounted

1 for and remitted to the department, in the form of a deduction  
2 in submitting his or her report and paying the amount due by  
3 him or her; the department shall allow such deduction of 2.5  
4 percent of the amount of the tax to the person paying the same  
5 for remitting the tax in the manner herein provided, for  
6 paying the amount due to be paid by him or her, and as further  
7 compensation to dealers in tangible personal property for the  
8 keeping of prescribed records and for collection of taxes and  
9 remitting the same. However, if the amount of the tax due and  
10 remitted to the department for the reporting period exceeds  
11 \$1,200, no allowance shall be allowed for all amounts in  
12 excess of \$1,200, except that the county tax collector as  
13 defined by s. 192.001(4), and the tax collector's branch  
14 offices as authorized or defined by state law or county  
15 ordinance, acting as a direct collection agent for the state,  
16 are allowed a deduction of 0.83 percent on all amounts in  
17 excess of \$1,200. The executive director of the department is  
18 authorized to negotiate a collection allowance, pursuant to  
19 rules promulgated by the department, with a dealer who makes  
20 mail order sales. The rules of the department shall provide  
21 guidelines for establishing the collection allowance based  
22 upon the dealer's estimated costs of collecting the tax, the  
23 volume and value of the dealer's mail order sales to  
24 purchasers in this state, and the administrative and legal  
25 costs and likelihood of achieving collection of the tax absent  
26 the cooperation of the dealer. However, in no event shall the  
27 collection allowance negotiated by the executive director  
28 exceed 10 percent of the tax remitted for a reporting period.  
29 (a) The collection allowance may not be granted, nor  
30 may any deduction be permitted, if the tax is delinquent at  
31 the time of payment.

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

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

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

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

5           Section 2. This act shall take effect July 1, 1997.

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8                           HOUSE SUMMARY

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10          Authorizes a dealer's credit on sales tax collections in  
11          excess of \$1,200 collected by a tax collector or tax  
12          collector's branch office acting as direct collection  
13          agent for the state.  
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