

By the Committee on Governmental Rules & Regulations and
 Representative Greene

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; amending s. 212.11, F.S.;
 4 exempting tax collector's branch offices acting
 5 as direct collection agents for the state from
 6 requirements relating to calculation and
 7 payment of estimated tax; amending s. 212.12,
 8 F.S.; authorizing a dealer's credit of 0.83
 9 percent on amounts in excess of \$1,200;
 10 providing an effective date.

11
 12 Be It Enacted by the Legislature of the State of Florida:

13
 14 Section 1. Paragraph (e) is added to subsection (4) of
 15 section 212.11, Florida Statutes, 1996 Supplement, to read:

16 212.11 Tax returns and regulations.--
 17 (4)

18 (e) The branch offices of the county tax collector as
 19 authorized or defined by state law or county ordinance, acting
 20 as direct collection agents for the state, are exempt from the
 21 provisions of this subsection requiring the calculation of the
 22 amount and payment of estimated tax. The actual amount of tax
 23 collected and due by such branch offices under this chapter
 24 for each month shall be due and payable by the first day of
 25 the following month and remitted by electronic funds transfer
 26 by the 20th day thereof.

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

29 212.12 Dealer's credit for collecting tax; penalties
 30 for noncompliance; powers of Department of Revenue in dealing
 31

1 with delinquents; brackets applicable to taxable transactions;
2 records required.--

3 (1) Notwithstanding any other provision of law and for
4 the purpose of compensating persons granting licenses for and
5 the lessors of real and personal property taxed hereunder, for
6 the purpose of compensating dealers in tangible personal
7 property, for the purpose of compensating dealers providing
8 communication services and taxable services, for the purpose
9 of compensating owners of places where admissions are
10 collected, and for the purpose of compensating remitters of
11 any taxes or fees reported on the same documents utilized for
12 the sales and use tax, as compensation for the keeping of
13 prescribed records and the proper accounting and remitting of
14 taxes by them, such seller, person, lessor, dealer, owner, and
15 remitter (except dealers who make mail order sales) shall be
16 allowed 2.5 percent of the amount of the tax due and accounted
17 for and remitted to the department, in the form of a deduction
18 in submitting his or her report and paying the amount due by
19 him or her; the department shall allow such deduction of 2.5
20 percent of the amount of the tax to the person paying the same
21 for remitting the tax in the manner herein provided, for
22 paying the amount due to be paid by him or her, and as further
23 compensation to dealers in tangible personal property for the
24 keeping of prescribed records and for collection of taxes and
25 remitting the same. However, if the amount of the tax due and
26 remitted to the department for the reporting period exceeds
27 \$1,200, the dealer shall be allowed a deduction of 0.83
28 percent ~~no allowance shall be allowed~~ for all amounts in
29 excess of \$1,200. The executive director of the department is
30 authorized to negotiate a collection allowance, pursuant to
31 rules promulgated by the department, with a dealer who makes

1 mail order sales. The rules of the department shall provide
2 guidelines for establishing the collection allowance based
3 upon the dealer's estimated costs of collecting the tax, the
4 volume and value of the dealer's mail order sales to
5 purchasers in this state, and the administrative and legal
6 costs and likelihood of achieving collection of the tax absent
7 the cooperation of the dealer. However, in no event shall the
8 collection allowance negotiated by the executive director
9 exceed 10 percent of the tax remitted for a reporting period.

10 (a) The collection allowance may not be granted, nor
11 may any deduction be permitted, if the tax is delinquent at
12 the time of payment.

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

16 1. An "incomplete return" is, for purposes of this
17 chapter, a return which is lacking such uniformity,
18 completeness, and arrangement that the physical handling,
19 verification, or review of the return may not be readily
20 accomplished.

21 2. The department shall adopt rules requiring such
22 information as it may deem necessary to ensure that the tax
23 levied hereunder is properly collected, reviewed, compiled,
24 and enforced, including, but not limited to: the amount of
25 gross sales; the amount of taxable sales; the amount of tax
26 collected or due; the amount of lawful refunds, deductions, or
27 credits claimed; the amount claimed as the dealer's collection
28 allowance; the amount of penalty and interest; the amount due
29 with the return; and such other information as the Department
30 of Revenue may specify. The department shall require that
31 transient rentals and agricultural equipment transactions be

1 separately shown. For returns remitted on or after February 1,
2 1992, the department shall also require that sales made
3 through vending machines as defined in s. 212.0515 be
4 separately shown. For returns remitted on or after February 1,
5 1995, sales made through coin-operated amusement machines as
6 defined by s. 212.02 and the number of machines operated must
7 be separately shown on the return or on a form prescribed by
8 the department. If a separate form is required, the same
9 penalties for late filing, incomplete filing, or failure to
10 file as provided for the sales tax return shall apply to said
11 form.

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

16 Section 3. This act shall take effect July 1, 1997.
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31