

Bill No. CS/HB 4413

Amendment No.

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Ostalkiewicz moved the following amendment to amendment (105740):

Senate Amendment (with title amendment)

On page 51, between lines 20 and 21,

insert:

Section 23. Paragraph (b) of subsection (2) of section 72.011, Florida Statutes, is amended to read:

72.011 Jurisdiction of circuit courts in specific tax matters; administrative hearings and appeals; time for commencing action; parties; deposits.--

(2)

(b) The date on which an assessment or a denial of refund becomes final and procedures ~~a procedure~~ by which a taxpayer must be notified of the assessment or of the denial of refund must be established:

1. By rule adopted by the Department of Revenue;
2. With respect to assessments or refund denials under chapter 207, by rule adopted by the Department of Highway Safety and Motor Vehicles;

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1 3. With respect to assessments or refund denials under
2 chapters 210, 550, 561, 562, 563, 564, and 565, by rule
3 adopted by the Department of Business and Professional
4 Regulation; or

5 4. With respect to taxes that a county collects or
6 enforces under s. 125.0104(10) or s. 212.0305(5), by an
7 ordinance that may additionally provide for informal dispute
8 resolution procedures in accordance with s. 213.21.

9 Section 24. Subsection (5) of section 199.052, Florida
10 Statutes, is amended to read:

11 199.052 Annual tax returns; payment of annual tax.--

12 (5) The trustee of a Florida-situs trust is primarily
13 responsible for returning the trust's intangible personal
14 property and paying the annual tax on it.

15 (a) A trust has a Florida situs when:

16 1. All trustees are residents of the state;

17 2. There are three or more trustees sharing equally in
18 the ownership, management, or control of the trust's
19 intangible property, and the majority of the trustees are
20 residents of this state; or

21 3. Trustees consist of both residents and nonresidents
22 and management or control of the trust is with a resident
23 trustee.

24 (b) When trustees consist of both residents and
25 nonresidents and management or control is with a nonresident
26 trustee, the trust does not have Florida situs and no return
27 is necessary by any resident trustee.

28 (c) A portion of the trust has Florida situs when
29 there are two trustees, one a resident of this state and one a
30 nonresident, and they share equally in the ownership,
31 management, or control of the trust's intangible property. The

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1 tax on such property shall be based on the value apportioned
 2 between them.

3 (d) If there is more than one trustee in the state,
 4 only one tax return for the trust must be filed.

5 (e) The trust's beneficiaries, however, may
 6 individually return their equitable shares of the trust's
 7 intangible personal property and pay the tax on such shares,
 8 in which case the trustee need not return such property or pay
 9 such tax, although the department may require the trustee to
 10 file an informational return.

11 Section 25. Paragraph (a) of subsection (1) and
 12 paragraph (a) of subsection (2) of section 213.21, Florida
 13 Statutes, are amended to read:

14 213.21 Informal conferences; compromises.--

15 (1)(a) The Department of Revenue may adopt rules for
 16 establishing informal conference procedures within the
 17 department for resolution of disputes relating to assessment
 18 of taxes, interest, and penalties and the denial of refunds,
 19 and for informal hearings under ss. 120.569 and 120.57(2).

20 (2)(a) The executive director of the department or his
 21 or her designee is authorized to enter into ~~a written~~ closing
 22 agreements ~~agreement~~ with any taxpayer settling or
 23 compromising the taxpayer's liability for any tax, interest,
 24 or penalty assessed under any of the chapters specified in s.
 25 72.011(1). Such agreements shall be in writing when the amount
 26 of tax, penalty, or interest compromised exceeds \$30,000 or
 27 for lesser amounts when the department deems it appropriate or
 28 when requested by the taxpayer. ~~When such a written~~ closing
 29 agreement has been approved by the department and signed by
 30 the executive director or his or her designee and the
 31 taxpayer, it shall be final and conclusive; and, except upon a

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

12 Section 26. Paragraph (c) is added to subsection (2)
13 of section 220.222, Florida Statutes, to read:

14 220.222 Returns; time and place for filing.--

15 (2)

16 (c) For purposes of this subsection, a taxpayer is not
17 in compliance with the requirements of s. 220.32 if the
18 taxpayer underpays the required payment by more than the
19 greater of \$2000 or 30 percent of the tax shown on the return
20 when filed.

21 Section 27. Subsection (1) of section 624.515, Florida
22 Statutes, is amended to read:

23 624.515 State Fire Marshal regulatory assessment and
24 surcharge; levy and amount.--

25 (1)(a) In addition to any other license or excise tax
26 now or hereafter imposed, and such taxes as may be imposed
27 under other statutes, there is hereby assessed and imposed
28 upon every domestic, foreign, and alien insurer authorized to
29 engage in this state in the business of issuing policies of
30 fire insurance, a regulatory assessment in an amount equal to
31 1 percent of the gross amount of premiums collected by each

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1 such insurer on policies of fire insurance issued by it and
2 insuring property in this state. The assessment shall be
3 payable annually on or before March 1 to the Department of
4 Revenue by the insurer on such premiums collected by it during
5 the preceding calendar year.

6 (b) When it is impractical, due to the nature of the
7 business practices within the insurance industry, to determine
8 the percentage of fire insurance contained within a line of
9 insurance written by an insurer on risks located or resident
10 in Florida, the Department of Revenue may establish by rule
11 such percentages for the industry. The Department of Revenue
12 may also amend the percentages as the insurance industry
13 changes its practices concerning the portion of fire insurance
14 within a line of insurance.

15 Section 28. Subsection (3) of section 896.102, Florida
16 Statutes, is amended to read:

17 896.102 Currency more than \$10,000 received in trade
18 or business; report required; noncompliance penalties.--

19 (3) The Department of Revenue may adopt rules and
20 guidelines to administer and enforce these reporting
21 requirements.

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23 (Redesignate subsequent sections.)

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25
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 On page 55, line 6, after the semicolon

29
30 insert:

31 amending s. 72.011, F.S.; providing for

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1 adoption of procedures for notifying a taxpayer
2 of an assessment or denial of a refund;
3 amending s. 199.052, F.S.; prescribing
4 conditions under which a trust will be
5 considered a Florida-situs trust; amending s.
6 213.21, F.S.; providing for conferences
7 relating to denial of refunds; providing for
8 closing agreements; amending s. 220.222, F.S.;
9 prescribing conditions under which a taxpayer
10 will be considered not in compliance with s.
11 220.32, F.S., for purposes of granting
12 extensions; amending s. 624.515, F.S.;
13 providing for determination of the percentage
14 of fire insurance within an insurance line;
15 amending s. 896.102, F.S.; authorizing the
16 Department of Revenue to adopt rules for
17 reporting certain business transactions;
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