

By the Committee on Finance & Taxation and Representative
Starks

1 A bill to be entitled
2 An act relating to administration of revenue
3 laws; amending s. 68.082, F.S.; providing that
4 the Florida False Claims Act does not apply to
5 returns, claims, records, or statements
6 relating to any tax administered by the
7 Department of Revenue; amending s. 192.001,
8 F.S.; restricting applicability of the
9 definition of "computer software" for purposes
10 of imposing ad valorem taxes; 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. 212.0515, F.S.; eliminating the
16 requirement that persons selling food or
17 beverages to operators for resale through
18 vending machines report to the department
19 quarterly; amending s. 212.054, F.S.; removing
20 provisions which specify when a dealer outside
21 a county which adopts or revises a
22 discretionary sales surtax who makes sales
23 within that county must begin to collect the
24 surtax; prescribing the effective date of an
25 increase or decrease in the rate of any
26 discretionary sales surtax and revising the
27 termination date; providing requirements with
28 respect to notice to the department by a county
29 or school board imposing, terminating,
30 revising, or proposing to impose, terminate, or
31 revise, a surtax, and specifying effect of

1 failure to provide notice; amending s. 212.055,
2 F.S.; removing provisions which allow a
3 nonuniform effective date for the local
4 government infrastructure surtax, small county
5 surtax, indigent care surtax, small county
6 indigent care surtax, and school capital outlay
7 surtax; amending s. 125.2801, F.S.; correcting
8 a reference; amending ss. 212.097 and 212.098,
9 F.S.; redefining "new business" for purposes of
10 the urban high-crime area job tax credit and
11 the rural job tax credit; amending s. 212.11,
12 F.S.; providing requirements relating to sales
13 tax 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.
27 213.755, F.S.; defining "payment" and "return"
28 for purposes of revenue laws administered by
29 the department; amending s. 213.053, F.S.,
30 relating to confidentiality of information
31 obtained by the department and sharing of such

1 information; revising provisions relating to
2 applicability of said section; amending s.
3 213.0535, F.S.; revising provisions relating to
4 frequency of exchange of information by certain
5 participants in the Registration Information
6 Sharing and Exchange Program; amending s.
7 213.21, F.S.; revising provisions that
8 authorize the department to delegate to the
9 executive director authority to approve a
10 settlement or compromise of tax liability, to
11 increase the limit on the amount of tax
12 reduction with respect to which such delegation
13 may be made; specifying a time period for which
14 the department may settle and compromise tax
15 and interest due when a taxpayer voluntarily
16 self-discloses a tax liability and authorizing
17 further settlement and compromise under certain
18 circumstances; amending s. 213.28, F.S.;
19 revising qualifications of certified public
20 accountants contracting with the department to
21 perform audits; amending s. 213.67, F.S.;
22 providing that a person who receives a notice
23 to withhold with respect to property of a
24 delinquent taxpayer and who disposes of such
25 property during the effective period of the
26 notice is liable for the taxpayer's
27 indebtedness under certain circumstances;
28 providing that such notice remains in effect
29 while a taxpayer's contest of an intended levy
30 is pending; providing that a financial
31 institution receiving such notice has a right

1 of setoff for certain debit card transactions;
2 requiring persons who receive such notice to
3 notify the department of assets of the
4 delinquent taxpayer subsequently coming into
5 their possession and prohibiting disposal of
6 such assets; specifying that a notice of levy
7 to such persons be by registered mail;
8 authorizing the department to bring an action
9 to compel compliance with notices issued under
10 said section; amending s. 220.03, F.S.;
11 updating references to the Internal Revenue
12 Code for corporate income tax purposes;
13 providing retroactive application; providing
14 effective dates.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Subsection (4) is added to section 68.082,
19 Florida Statutes, to read:

20 68.082 False claims against the state; definitions;
21 liability.--

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

25 Section 2. Effective upon this act becoming a law,
26 subsection (19) of section 192.001, Florida Statutes, is
27 amended to read:

28 192.001 Definitions.--All definitions set out in
29 chapters 1 and 200 that are applicable to this part are
30 included herein. In addition, the following definitions shall
31 apply in the imposition of ad valorem taxes:

1 (19) "Computer software" means any information,
2 program, or routine, or any set of one or more programs,
3 routines, or collections of information used or intended for
4 use to convey information or to cause one or more computers or
5 pieces of computer-related peripheral equipment, or any
6 combination thereof, to perform a task or set of tasks.
7 Without limiting the generality of the definition provided in
8 this subsection, the term includes operating and applications
9 programs and all related documentation. Computer software does
10 not include embedded software that resides permanently in the
11 internal memory of a computer or computer-related peripheral
12 equipment and that is not removable without terminating the
13 operation of the computer or equipment. Computer software
14 constitutes personal property only to the extent of the value
15 of the unmounted or uninstalled medium on or in which the
16 information, program, or routine is stored or transmitted,
17 and, after installation or mounting by any person, computer
18 software does not increase the value of the computer or
19 computer-related peripheral equipment, or any combination
20 thereof. Notwithstanding any other provision of law, this
21 subsection applies to the 1997 and subsequent tax rolls and to
22 any assessment in an administrative or judicial action pending
23 on July 1, 1997.

24 Section 3. Subsection (15) is added to section
25 199.052, Florida Statutes, to read:

26 199.052 Annual tax returns; payment of annual tax.--

27 (15) All banks and financial organizations filing
28 annual intangible tax returns for their customers shall file
29 return information for taxes due January 1, 1999, and
30 thereafter using machine-sensible media. The information
31 required by this subsection must be reported by banks or

1 financial organizations on machine-sensible media, using
2 specifications and instructions of the department. A bank or
3 financial organization that demonstrates to the satisfaction
4 of the department that a hardship exists is not required to
5 file intangible tax returns for its customers using
6 machine-sensible media. The department shall adopt rules
7 necessary to administer this subsection.

8 Section 4. Subsection (5) of section 212.0515, Florida
9 Statutes, is amended to read:

10 212.0515 Sales from vending machines; ~~sales to vending~~
11 ~~machine operators~~; special provisions; registration; ~~quarterly~~
12 ~~reports~~; penalties.--

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

24 (a)(b) Each operator who purchases food or beverages
25 for resale in vending machines shall annually provide to the
26 dealer from whom the items are purchased a certificate on a
27 form prescribed and issued by the department. The certificate
28 must affirmatively state that the purchaser is a vending
29 machine operator. The certificate shall initially be provided
30 upon the first transaction between the parties and by November
31 1 of each year thereafter.

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

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

14 Section 5. Section 212.054, Florida Statutes, is
15 amended to read:

16 212.054 Discretionary sales surtax; limitations,
17 administration, and collection.--

18 (1) No general excise tax on sales shall be levied by
19 the governing body of any county unless specifically
20 authorized in s. 212.055. Any general excise tax on sales
21 authorized pursuant to said section shall be administered and
22 collected exclusively as provided in this section.

23 (2)(a) The tax imposed by the governing body of any
24 county authorized to so levy pursuant to s. 212.055 shall be a
25 discretionary surtax on all transactions occurring in the
26 county which transactions are subject to the state tax imposed
27 on sales, use, services, rentals, admissions, and other
28 transactions by this chapter. The surtax, if levied, shall be
29 computed as the applicable rate or rates authorized pursuant
30 to s. 212.055 times the amount of taxable sales and taxable
31 purchases representing such transactions. If the surtax is

1 levied on the sale of an item of tangible personal property or
2 on the sale of a service, the surtax shall be computed by
3 multiplying the rate imposed by the county within which the
4 sale occurs by the amount of the taxable sale. The sale of an
5 item of tangible personal property or the sale of a service is
6 not subject to the surtax if the property, the service, or the
7 tangible personal property representing the service is
8 delivered within a county that does not impose a discretionary
9 sales surtax.

10 (b) However:

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

25 2. In the case of utility, telecommunication, or
26 television system program services billed on or after the
27 effective date of any such surtax, the entire amount of the
28 tax for utility, telecommunication, or television system
29 program services shall be subject to the surtax. In the case
30 of utility, telecommunication, or television system program
31 services billed after the last day the surtax is in effect,

1 the entire amount of the tax on said items shall not be
2 subject to the surtax.

3 3. In the case of written contracts which are signed
4 prior to the effective date of any such surtax for the
5 construction of improvements to real property or for
6 remodeling of existing structures, the surtax shall be paid by
7 the contractor responsible for the performance of the
8 contract. However, the contractor may apply for one refund of
9 any such surtax paid on materials necessary for the completion
10 of the contract. Any application for refund shall be made no
11 later than 15 months following initial imposition of the
12 surtax in that county. The application for refund shall be in
13 the manner prescribed by the department by rule. A complete
14 application shall include proof of the written contract and of
15 payment of the surtax. The application shall contain a sworn
16 statement, signed by the applicant or its representative,
17 attesting to the validity of the application. The department
18 shall, within 30 days after approval of a complete
19 application, certify to the county information necessary for
20 issuance of a refund to the applicant. Counties are hereby
21 authorized to issue refunds for this purpose and shall set
22 aside from the proceeds of the surtax a sum sufficient to pay
23 any refund lawfully due. Any person who fraudulently obtains
24 or attempts to obtain a refund pursuant to this subparagraph,
25 in addition to being liable for repayment of any refund
26 fraudulently obtained plus a mandatory penalty of 100 percent
27 of the refund, is guilty of a felony of the third degree,
28 punishable as provided in s. 775.082, s. 775.083, or s.
29 775.084.
30
31

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

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

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

26 2.3. The sale of any motor vehicle or mobile home of a
27 class or type which is required to be registered in this state
28 or in any other state shall be deemed to have occurred only in
29 the county identified as the residence address of the
30 purchaser on the registration or title document for such
31 property.

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

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

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

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

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

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

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

30 2. However, it shall be presumed that such items used
31 outside the taxing county for 6 months or longer before being

1 imported into the county were not purchased for use in the
2 county.

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

5 (h) The transient rental transaction occurs in the
6 county.

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

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

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

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

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

27 (4)(a) The department shall administer, collect, and
28 enforce the tax authorized under s. 212.055 pursuant to the
29 same procedures used in the administration, collection, and
30 enforcement of the general state sales tax imposed under the
31 provisions of this chapter, except as provided in this

1 section. The provisions of this chapter regarding interest
2 and penalties on delinquent taxes shall apply to the surtax.
3 Discretionary sales surtaxes shall not be included in the
4 computation of estimated taxes pursuant to s. 212.11.
5 Notwithstanding any other provision of law, a dealer need not
6 separately state the amount of the surtax on the charge
7 ticket, sales slip, invoice, or other tangible evidence of
8 sale. For the purposes of this section and s. 212.055, the
9 "proceeds" of any surtax means all funds collected and
10 received by the department pursuant to a specific
11 authorization and levy under s. 212.055, including any
12 interest and penalties on delinquent surtaxes.

13 (b) The proceeds of a discretionary sales surtax
14 collected by the selling dealer located in a county which
15 imposes the surtax shall be returned, less the cost of
16 administration, to the county where the selling dealer is
17 located. The proceeds shall be transferred to the
18 Discretionary Sales Surtax Clearing Trust Fund. A separate
19 account shall be established in such trust fund for each
20 county imposing a discretionary surtax. The amount deducted
21 for the costs of administration shall not exceed 3 percent of
22 the total revenue generated for all counties levying a surtax
23 authorized in s. 212.055. The amount deducted for the costs
24 of administration shall be used only for those costs which are
25 solely and directly attributable to the surtax. The total
26 cost of administration shall be prorated among those counties
27 levying the surtax on the basis of the amount collected for a
28 particular county to the total amount collected for all
29 counties. No later than March 1 of each year, the department
30 shall submit a written report which details the expenses and
31 amounts deducted for the costs of administration to the

1 President of the Senate, the Speaker of the House of
2 Representatives, and the governing authority of each county
3 levying a surtax. The department shall distribute the moneys
4 in the trust fund each month to the appropriate counties,
5 unless otherwise provided in s. 212.055.

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

18 a. The county's latest official population determined
19 pursuant to s. 186.901;

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

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

23

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

26 2. The department shall compute distribution factors
27 for eligible counties once each quarter and make appropriate
28 quarterly distributions.

29 3. A county that fails to timely provide the
30 information required by this section to the department
31 authorizes the department, by such action, to use the best

1 information available to it in distributing surtax revenues to
2 the county. If this information is unavailable to the
3 department, the department may partially or entirely
4 disqualify the county from receiving surtax revenues under
5 this paragraph. A county that fails to provide timely
6 information waives its right to challenge the department's
7 determination of the county's share, if any, of revenues
8 provided under this paragraph.

9 (5) No discretionary sales surtax or increase or
10 decrease in the rate of any discretionary sales surtax shall
11 take effect on a date other than January 1. No discretionary
12 sales surtax shall terminate on a day other than December 31
13 ~~the last day of a calendar quarter.~~

14 (6) The governing body of any county levying a
15 discretionary sales surtax shall enact an ordinance levying
16 the surtax in accordance with the procedures described in s.
17 125.66(2) ~~and shall notify the department within 10 days after~~
18 ~~adoption of the ordinance. The notice shall include the time~~
19 ~~period during which the surtax will be in effect, the rate, a~~
20 ~~copy of the ordinance, and such other information as the~~
21 ~~department may prescribe by rule. Notification and final~~
22 ~~adoption of the surtax shall occur no later than 45 days prior~~
23 ~~to initial imposition of the surtax.~~

24 (7)(a) The governing body of any county levying a
25 discretionary sales surtax or the school board of any county
26 levying the school capital outlay surtax authorized by s.
27 212.055(7) shall notify the department within 10 days after
28 final adoption by ordinance or referendum of an imposition,
29 termination, or rate change of the surtax, but no later than
30 November 16 prior to the effective date of the surtax. The
31 notice must specify the time period during which the surtax

1 will be in effect and the rate and must include a copy of the
2 ordinance and such other information as the department
3 requires by rule. Failure to timely provide such notification
4 to the department shall result in the delay of the effective
5 date of the surtax for a period of 1 year.

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

17 (8)(7) With respect to any motor vehicle or mobile
18 home of a class or type which is required to be registered in
19 this state, the tax due on a transaction occurring in the
20 taxing county as herein provided shall be collected from the
21 purchaser or user incident to the titling and registration of
22 such property, irrespective of whether such titling or
23 registration occurs in the taxing county.

24 Section 6. Section 212.055, Florida Statutes, as
25 amended by chapter 97-384, Laws of Florida, is amended to
26 read:

27 212.055 Discretionary sales surtaxes; legislative
28 intent; authorization and use of proceeds.--It is the
29 legislative intent that any authorization for imposition of a
30 discretionary sales surtax shall be published in the Florida
31 Statutes as a subsection of this section, irrespective of the

1 duration of the levy. Each enactment shall specify the types
2 of counties authorized to levy; the rate or rates which may be
3 imposed; the maximum length of time the surtax may be imposed,
4 if any; the procedure which must be followed to secure voter
5 approval, if required; the purpose for which the proceeds may
6 be expended; and such other requirements as the Legislature
7 may provide. Taxable transactions and administrative
8 procedures shall be as provided in s. 212.054.

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

10 (a) Each charter county which adopted a charter prior
11 to June 1, 1976, and each county the government of which is
12 consolidated with that of one or more municipalities, may levy
13 a discretionary sales surtax, subject to approval by a
14 majority vote of the electorate of the county or by a charter
15 amendment approved by a majority vote of the electorate of the
16 county.

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

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

23 (d) Proceeds from the surtax shall be:

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

29 2. Remitted by the governing body of the county to an
30 expressway or transportation authority created by law to be
31 used, at the discretion of such authority, for the

1 development, construction, operation, or maintenance of roads
2 or bridges in the county, for the operation and maintenance of
3 a bus system, or for the payment of principal and interest on
4 existing bonds issued for the construction of such roads or
5 bridges, and, upon approval by the county commission, such
6 proceeds may be pledged for bonds issued to refinance existing
7 bonds or new bonds issued for the construction of such roads
8 or bridges; or

9 3. For each county, as defined in s. 125.011(1), used
10 for the development, construction, operation, or maintenance
11 of roads and bridges in the county; for the expansion,
12 operation, and maintenance of an existing bus system; or for
13 the payment of principal and interest on existing bonds issued
14 for the construction of fixed guideway rapid transit systems,
15 roads, or bridges; and such proceeds may be pledged by the
16 governing body of the county for bonds issued to refinance
17 existing bonds or new bonds issued for the construction of
18 such fixed guideway rapid transit systems, roads, or bridges.

19 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

20 (a)1. The governing authority in each county may levy
21 a discretionary sales surtax of 0.5 percent or 1 percent. The
22 levy of the surtax shall be pursuant to ordinance enacted by a
23 majority of the members of the county governing authority and
24 approved by a majority of the electors of the county voting in
25 a referendum on the surtax. If the governing bodies of the
26 municipalities representing a majority of the county's
27 population adopt uniform resolutions establishing the rate of
28 the surtax and calling for a referendum on the surtax, the
29 levy of the surtax shall be placed on the ballot and shall
30 take effect if approved by a majority of the electors of the
31 county voting in the referendum on the surtax.

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

8 (b) A statement which includes a brief general
9 description of the projects to be funded by the surtax and
10 which conforms to the requirements of s. 101.161 shall be
11 placed on the ballot by the governing authority of any county
12 which enacts an ordinance calling for a referendum on the levy
13 of the surtax or in which the governing bodies of the
14 municipalities representing a majority of the county's
15 population adopt uniform resolutions calling for a referendum
16 on the surtax. The following question shall be placed on the
17 ballot:

18
19 FOR the -cent sales tax
20 AGAINST the -cent sales tax

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

26 1. An interlocal agreement between the county
27 governing authority and the governing bodies of the
28 municipalities representing a majority of the county's
29 municipal population, which agreement may include a school
30 district with the consent of the county governing authority
31

1 and the governing bodies of the municipalities representing a
2 majority of the county's municipal population; or

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

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

10 (d)1. The proceeds of the surtax authorized by this
11 subsection and any interest accrued thereto shall be expended
12 by the school district or within the county and municipalities
13 within the county, or, in the case of a negotiated joint
14 county agreement, within another county, to finance, plan, and
15 construct infrastructure and to acquire land for public
16 recreation or conservation or protection of natural resources
17 and to finance the closure of county-owned or municipally
18 owned solid waste landfills that are already closed or are
19 required to close by order of the Department of Environmental
20 Protection. Any use of such proceeds or interest for purposes
21 of landfill closure prior to July 1, 1993, is ratified.
22 Neither the proceeds nor any interest accrued thereto shall be
23 used for operational expenses of any infrastructure, except
24 that any county with a population of less than 50,000 that is
25 required to close a landfill by order of the Department of
26 Environmental Protection may use the proceeds or any interest
27 accrued thereto for long-term maintenance costs associated
28 with landfill closure. Counties, as defined in s. 125.011(1),
29 may, in addition, use the proceeds to retire or service
30 indebtedness incurred for bonds issued prior to July 1, 1987,
31 for infrastructure purposes.

1 2. For the purposes of this paragraph,
2 "infrastructure" means:
3 a. Any fixed capital expenditure or fixed capital
4 outlay associated with the construction, reconstruction, or
5 improvement of public facilities which have a life expectancy
6 of 5 or more years and any land acquisition, land improvement,
7 design, and engineering costs related thereto.
8 b. A fire department vehicle, an emergency medical
9 service vehicle, a sheriff's office vehicle, a police
10 department vehicle, or any other vehicle, and such equipment
11 necessary to outfit the vehicle for its official use or
12 equipment that has a life expectancy of at least 5 years.
13 (e) School districts, counties, and municipalities
14 receiving proceeds under the provisions of this subsection may
15 pledge such proceeds for the purpose of servicing new bond
16 indebtedness incurred pursuant to law. Local governments may
17 use the services of the Division of Bond Finance of the State
18 Board of Administration pursuant to the State Bond Act to
19 issue any bonds through the provisions of this subsection. In
20 no case may a jurisdiction issue bonds pursuant to this
21 subsection more frequently than once per year. Counties and
22 municipalities may join together for the issuance of bonds
23 authorized by this subsection.
24 (f) Counties and municipalities shall not use the
25 surtax proceeds to supplant or replace user fees or to reduce
26 ad valorem taxes existing prior to the levy of the surtax
27 authorized by this subsection.
28 ~~(g) Notwithstanding s. 212.054(5), the surtax must~~
29 ~~take effect on the first day of a month, as fixed by the~~
30 ~~ordinance adopted pursuant to paragraph (a), and may not take~~
31

1 ~~effect until at least 60 days after the date that the~~
2 ~~referendum approving the levy is held.~~

3 (g)~~(h)~~1. Notwithstanding paragraph (d), a county that
4 has a population of 50,000 or less on April 1, 1992, or any
5 county designated as an area of critical state concern on the
6 effective date of this act, and that imposed the surtax before
7 July 1, 1992, may use the proceeds and interest of the surtax
8 for any public purpose if:

9 a. The debt service obligations for any year are met;

10 b. The county's comprehensive plan has been determined
11 to be in compliance with part II of chapter 163; and

12 c. The county has adopted an amendment to the surtax
13 ordinance pursuant to the procedure provided in s. 125.66
14 authorizing additional uses of the surtax proceeds and
15 interest.

16 2. A municipality located within a county that has a
17 population of 50,000 or less on April 1, 1992, or within a
18 county designated as an area of critical state concern on the
19 effective date of this act, and that imposed the surtax before
20 July 1, 1992, may not use the proceeds and interest of the
21 surtax for any purpose other than an infrastructure purpose
22 authorized in paragraph (d) unless the municipality's
23 comprehensive plan has been determined to be in compliance
24 with part II of chapter 163 and the municipality has adopted
25 an amendment to its surtax ordinance or resolution pursuant to
26 the procedure provided in s. 166.041 authorizing additional
27 uses of the surtax proceeds and interest. Such municipality
28 may expend the surtax proceeds and interest for any public
29 purpose authorized in the amendment.

30 3. Those counties designated as an area of critical
31 state concern which qualify to use the surtax for any public

1 purpose may use only up to 10 percent of the surtax proceeds
2 for any public purpose other than for infrastructure purposes
3 authorized by this section.

4 (h)~~(i)~~ Notwithstanding paragraph (d), a county in
5 which 40 percent or more of the just value of real property is
6 exempt or immune from ad valorem taxation, and the
7 municipalities within such a county, may use the proceeds and
8 interest of the surtax for operation and maintenance of parks
9 and recreation programs and facilities established with the
10 proceeds of the surtax.

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

15 (3) SMALL COUNTY SURTAX.--

16 (a) The governing authority in each county that has a
17 population of 50,000 or less on April 1, 1992, may levy a
18 discretionary sales surtax of 0.5 percent or 1 percent. The
19 levy of the surtax shall be pursuant to ordinance enacted by
20 an extraordinary vote of the members of the county governing
21 authority if the surtax revenues are expended for operating
22 purposes. If the surtax revenues are expended for the purpose
23 of servicing bond indebtedness, the surtax shall be approved
24 by a majority of the electors of the county voting in a
25 referendum on the surtax.

26 (b) A statement that includes a brief general
27 description of the projects to be funded by the surtax and
28 conforms to the requirements of s. 101.161 shall be placed on
29 the ballot by the governing authority of any county that
30 enacts an ordinance calling for a referendum on the levy of
31

1 the surtax for the purpose of servicing bond indebtedness.
2 The following question shall be placed on the ballot:

3
4 FOR the -cent sales tax
5 AGAINST the -cent sales tax
6

7 (c) Pursuant to s. 212.054(4), the proceeds of the
8 surtax levied under this subsection shall be distributed to
9 the county and the municipalities within the county in which
10 the surtax was collected, according to:

11 1. An interlocal agreement between the county
12 governing authority and the governing bodies of the
13 municipalities representing a majority of the county's
14 municipal population, which agreement may include a school
15 district with the consent of the county governing authority
16 and the governing bodies of the municipalities representing a
17 majority of the county's municipal population; or

18 2. If there is no interlocal agreement, according to
19 the formula provided in s. 218.62.
20

21 Any change in the distribution formula shall take effect on
22 the first day of any month that begins at least 60 days after
23 written notification of that change has been made to the
24 department.

25 (d)1. If the surtax is levied pursuant to a
26 referendum, the proceeds of the surtax and any interest
27 accrued thereto may be expended by the school district or
28 within the county and municipalities within the county, or, in
29 the case of a negotiated joint county agreement, within
30 another county, for the purpose of servicing bond indebtedness
31 to finance, plan, and construct infrastructure and to acquire

1 land for public recreation or conservation or protection of
2 natural resources. However, if the surtax is levied pursuant
3 to an ordinance approved by an extraordinary vote of the
4 members of the county governing authority, the proceeds and
5 any interest accrued thereto may be used for operational
6 expenses of any infrastructure or for any public purpose
7 authorized in the ordinance under which the surtax is levied.

8 2. For the purposes of this paragraph,
9 "infrastructure" means any fixed capital expenditure or fixed
10 capital costs associated with the construction,
11 reconstruction, or improvement of public facilities that have
12 a life expectancy of 5 or more years and any land acquisition,
13 land improvement, design, and engineering costs related
14 thereto.

15 (e) A school district, county, or municipality that
16 receives proceeds under this subsection following a referendum
17 may pledge the proceeds for the purpose of servicing new bond
18 indebtedness incurred pursuant to law. Local governments may
19 use the services of the Division of Bond Finance pursuant to
20 the State Bond Act to issue any bonds through the provisions
21 of this subsection. A jurisdiction may not issue bonds
22 pursuant to this subsection more frequently than once per
23 year. A county and municipality may join together to issue
24 bonds authorized by this subsection.

25 ~~(f) Notwithstanding s. 212.054(5), the surtax shall~~
26 ~~take effect on the first day of a month, as fixed by the~~
27 ~~ordinance adopted pursuant to paragraph (a). A surtax levied~~
28 ~~pursuant to a referendum shall not take effect until at least~~
29 ~~60 days after the date that the referendum approving the levy~~
30 ~~is held.~~

31

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

5 (4) INDIGENT CARE SURTAX.--

6 (a) The governing body in each county the government
7 of which is not consolidated with that of one or more
8 municipalities, which has a population of at least 800,000
9 residents and is not authorized to levy a surtax under
10 subsection (5) or subsection (6), may levy, pursuant to an
11 ordinance either approved by an extraordinary vote of the
12 governing body or conditioned to take effect only upon
13 approval by a majority vote of the electors of the county
14 voting in a referendum, a discretionary sales surtax at a rate
15 that may not exceed 0.5 percent.

16 (b) If the ordinance is conditioned on a referendum, a
17 statement that includes a brief and general description of the
18 purposes to be funded by the surtax and that conforms to the
19 requirements of s. 101.161 shall be placed on the ballot by
20 the governing body of the county. The following questions
21 shall be placed on the ballot:

22
23 FOR THE . . . CENTS TAX
24 AGAINST THE . . . CENTS TAX
25

26 ~~(c) Notwithstanding s. 212.054(5), the sales surtax~~
27 ~~may take effect on the first day of any month, as fixed by the~~
28 ~~ordinance adopted pursuant to paragraph (a), but may not take~~
29 ~~effect until at least 60 days after the date of adoption of~~
30 ~~the ordinance adopted pursuant to paragraph (a) or, if the~~
31 ~~surtax is made subject to a referendum, at least 60 days after~~

1 ~~the date of approval by the electors of the ordinance adopted~~
2 ~~pursuant to paragraph (a).~~
3 (c)~~(d)~~ The ordinance adopted by the governing body
4 providing for the imposition of the surtax shall set forth a
5 plan for providing health care services to qualified
6 residents, as defined in paragraph (d)~~(e)~~. Such plan and
7 subsequent amendments to it shall fund a broad range of health
8 care services for both indigent persons and the medically
9 poor, including, but not limited to, primary care and
10 preventive care as well as hospital care. It shall emphasize
11 a continuity of care in the most cost-effective setting,
12 taking into consideration both a high quality of care and
13 geographic access. Where consistent with these objectives, it
14 shall include, without limitation, services rendered by
15 physicians, clinics, community hospitals, mental health
16 centers, and alternative delivery sites, as well as at least
17 one regional referral hospital where appropriate. It shall
18 provide that agreements negotiated between the county and
19 providers will include reimbursement methodologies that take
20 into account the cost of services rendered to eligible
21 patients, recognize hospitals that render a disproportionate
22 share of indigent care, provide other incentives to promote
23 the delivery of charity care, and require cost containment
24 including, but not limited to, case management. It must also
25 provide that any hospitals that are owned and operated by
26 government entities on May 21, 1991, must, as a condition of
27 receiving funds under this subsection, afford public access
28 equal to that provided under s. 286.011 as to meetings of the
29 governing board, the subject of which is budgeting resources
30 for the rendition of charity care as that term is defined in
31 the Florida Hospital Uniform Reporting System (FHURS) manual

1 referenced in s. 408.07. The plan shall also include
2 innovative health care programs that provide cost-effective
3 alternatives to traditional methods of service delivery and
4 funding.

5 (d)~~(e)~~ For the purpose of this subsection, the term
6 "qualified resident" means residents of the authorizing county
7 who are:

8 1. Qualified as indigent persons as certified by the
9 authorizing county;

10 2. Certified by the authorizing county as meeting the
11 definition of the medically poor, defined as persons having
12 insufficient income, resources, and assets to provide the
13 needed medical care without using resources required to meet
14 basic needs for shelter, food, clothing, and personal
15 expenses; or not being eligible for any other state or federal
16 program, or having medical needs that are not covered by any
17 such program; or having insufficient third-party insurance
18 coverage. In all cases, the authorizing county is intended to
19 serve as the payor of last resort; or

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

22 (e)~~(f)~~ Moneys collected pursuant to this subsection
23 remain the property of the state and shall be distributed by
24 the Department of Revenue on a regular and periodic basis to
25 the clerk of the circuit court as ex officio custodian of the
26 funds of the authorizing county. The clerk of the circuit
27 court shall:

28 1. Maintain the moneys in an indigent health care
29 trust fund;

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

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

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

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

10 (5) COUNTY PUBLIC HOSPITAL SURTAX.--Any county as
11 defined in s. 125.011(1) may levy the surtax authorized in
12 this subsection pursuant to an ordinance either approved by
13 extraordinary vote of the county commission or conditioned to
14 take effect only upon approval by a majority vote of the
15 electors of the county voting in a referendum. In a county as
16 defined in s. 125.011(1), for the purposes of this subsection,
17 "county public general hospital" means a general hospital as
18 defined in s. 395.002 which is owned, operated, maintained, or
19 governed by the county or its agency, authority, or public
20 health trust.

21 (a) The rate shall be 0.5 percent.

22 (b) If the ordinance is conditioned on a referendum,
23 the proposal to adopt the county public hospital surtax shall
24 be placed on the ballot in accordance with law at a time to be
25 set at the discretion of the governing body. The referendum
26 question on the ballot shall include a brief general
27 description of the health care services to be funded by the
28 surtax.

29 (c) Proceeds from the surtax shall be:

30 1. Deposited by the county in a special fund, set
31 aside from other county funds, to be used only for the

1 operation, maintenance, and administration of the county
2 public general hospital; and

3 2. Remitted promptly by the county to the agency,
4 authority, or public health trust created by law which
5 administers or operates the county public general hospital.

6 (d) The county shall continue to contribute each year
7 at least 80 percent of that percentage of the total county
8 budget appropriated for the operation, administration, and
9 maintenance of the county public general hospital from the
10 county's general revenues in the fiscal year of the county
11 ending September 30, 1991.

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

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

17 (a) The governing body in each county that has a
18 population of 50,000 or less on April 1, 1992, may levy,
19 pursuant to an ordinance approved by an extraordinary vote of
20 the governing body, a discretionary sales surtax at a rate of
21 0.5 percent. Any county that levies the surtax authorized by
22 this subsection shall continue to expend county funds for the
23 medically poor and related health services in an amount equal
24 to the amount that it expended for the medically poor and
25 related health services in the fiscal year preceding the
26 adoption of the authorizing ordinance.

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

1 (b)~~(e)~~ The ordinance adopted by the governing body
2 providing for the imposition of the surtax shall set forth a
3 brief plan for providing health care services to qualified
4 residents, as defined in paragraph(c)~~(d)~~. Such plan and
5 subsequent amendments to it shall fund a broad range of health
6 care services for both indigent persons and the medically
7 poor, including, but not limited to, primary care and
8 preventive care as well as hospital care. It shall emphasize
9 a continuity of care in the most cost-effective setting,
10 taking into consideration both a high quality of care and
11 geographic access. Where consistent with these objectives, it
12 shall include, without limitation, services rendered by
13 physicians, clinics, community hospitals, mental health
14 centers, and alternative delivery sites, as well as at least
15 one regional referral hospital where appropriate. It shall
16 provide that agreements negotiated between the county and
17 providers will include reimbursement methodologies that take
18 into account the cost of services rendered to eligible
19 patients, recognize hospitals that render a disproportionate
20 share of indigent care, provide other incentives to promote
21 the delivery of charity care, and require cost containment
22 including, but not limited to, case management. It shall also
23 provide that any hospitals that are owned and operated by
24 government entities on May 21, 1991, must, as a condition of
25 receiving funds under this subsection, afford public access
26 equal to that provided under s. 286.011 as to meetings of the
27 governing board, the subject of which is budgeting resources
28 for the rendition of charity care as that term is defined in
29 the rules of the Health Care Cost Containment Board. The plan
30 shall also include innovative health care programs that
31

1 provide cost-effective alternatives to traditional methods of
2 service delivery and funding.

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

5 1. Qualified as indigent persons as certified by the
6 authorizing county;

7 2. Certified by the authorizing county as meeting the
8 definition of the medically poor, defined as persons having
9 insufficient income, resources, and assets to provide the
10 needed medical care without using resources required to meet
11 basic needs for shelter, food, clothing, and personal
12 expenses; or not being eligible for any other state or federal
13 program, or having medical needs that are not covered by any
14 such program; or having insufficient third-party insurance
15 coverage. In all cases, the authorizing county is intended to
16 serve as the payor of last resort; or

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

19 (d)~~(e)~~ Moneys collected pursuant to this subsection
20 remain the property of the state and shall be distributed by
21 the Department of Revenue on a regular and periodic basis to
22 the clerk of the circuit court as ex officio custodian of the
23 funds of the authorizing county. The clerk of the circuit
24 court shall:

25 1. Maintain the moneys in an indigent health care
26 trust fund;

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

29 3. Disburse the funds, including any interest earned,
30 to any provider of health care services, as provided in
31

1 paragraphs (b) ~~(e)~~ and (c) ~~(d)~~, upon directive from the
2 authorizing county.

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

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

8 (7) SCHOOL CAPITAL OUTLAY SURTAX.--

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

14 (b) The resolution shall include a statement that
15 provides a brief and general description of the school capital
16 outlay projects to be funded by the surtax. If applicable,
17 the resolution must state that the district school board has
18 been recognized by the State Board of Education as having a
19 Florida Frugal Schools Program. The statement shall conform to
20 the requirements of s. 101.161 and shall be placed on the
21 ballot by the governing body of the county. The following
22 question shall be placed on the ballot:

23
24 FOR THE CENTS TAX
25 AGAINST THE CENTS TAX
26

27 ~~(c) Notwithstanding s. 212.054(5), the sales surtax~~
28 ~~may take effect on the first day of any month, as fixed by the~~
29 ~~resolution adopted pursuant to paragraph (a), but may not take~~
30 ~~effect until at least 60 days after the date of approval by~~
31

1 ~~the electors of the resolution adopted pursuant to paragraph~~
2 ~~(a).~~

3 (c)~~(d)~~ The resolution providing for the imposition of
4 the surtax shall set forth a plan for use of the surtax
5 proceeds for fixed capital expenditures or fixed capital costs
6 associated with the construction, reconstruction, or
7 improvement of school facilities and campuses which have a
8 useful life expectancy of 5 or more years, and any land
9 acquisition, land improvement, design, and engineering costs
10 related thereto. Additionally, the plan shall include the
11 costs of retrofitting and providing for technology
12 implementation, including hardware and software, for the
13 various sites within the school district. Surtax revenues may
14 be used for the purpose of servicing bond indebtedness to
15 finance projects authorized by this subsection, and any
16 interest accrued thereto may be held in trust to finance such
17 projects. Neither the proceeds of the surtax nor any interest
18 accrued thereto shall be used for operational expenses. If the
19 district school board has been recognized by the State Board
20 of Education as having a Florida Frugal Schools Program, the
21 district's plan for use of the surtax proceeds must be
22 consistent with this subsection and with uses assured under
23 the Florida Frugal Schools Program.

24 (d)~~(e)~~ Any school board imposing the surtax shall
25 implement a freeze on noncapital local school property taxes,
26 at the millage rate imposed in the year prior to the
27 implementation of the surtax, for a period of at least 3 years
28 from the date of imposition of the surtax. This provision
29 shall not apply to existing debt service or required state
30 taxes.

31

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

4 Section 7. Section 125.2801, Florida Statutes, is
5 amended to read:

6 125.2801 County qualification retention.--Once a
7 county qualifies for authorization to create a jury district
8 under s. 40.015(1), and once a county qualifies for small
9 county technical assistance pursuant to s. 163.05(3), and once
10 a county qualifies to be required to include optional elements
11 in their comprehensive plans pursuant to s. 163.3177(6)(i),
12 and once a county qualifies to enter into a written agreement
13 with the state land planning agency pursuant to s.
14 163.3191(12)(a), and once a county qualifies under s.
15 212.055(2)(d)1. to use local government infrastructure surtax
16 proceeds or any interest accrued thereto for long-term
17 maintenance costs associated with landfill closure, and once a
18 county qualifies under s. 212.055(2)(h)~~(j)~~to use local
19 government infrastructure surtax proceeds and interest for
20 operation and maintenance of parks and recreation programs and
21 facilities established with proceeds of the surtax, and once a
22 county qualifies for reduction or waiver of permit processing
23 fees pursuant to s. 218.075, and once a county qualifies for
24 emergency distribution pursuant to s. 218.65, and once a
25 county qualifies for funds from the Emergency Management,
26 Preparedness, and Assistance Trust Fund pursuant to s.
27 252.373(3)(a), and once a county qualifies for priority State
28 Touring Program grants under s. 265.2861(1)(c), and once a
29 county qualifies under s. 403.706(4)(d) to provide its
30 residents with the opportunity to recycle, and once a county
31 qualifies for receipt of annual solid waste and recycling

1 grants pursuant to s. 403.7095(7)(a), the county shall retain
2 such qualification until it exceeds a population of 75,000.

3 Section 8. Paragraph (c) of subsection (2) of section
4 212.097, Florida Statutes, is amended to read:

5 212.097 Urban High-Crime Area Job Tax Credit
6 Program.--

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

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

16 Section 9. Paragraph (d) of subsection (2) of section
17 212.098, Florida Statutes, is amended to read:

18 212.098 Rural Job Tax Credit Program.--

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

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

28 Section 10. Subsection (1) of section 212.11, Florida
29 Statutes, is amended to read:

30 212.11 Tax returns and regulations.--

31

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

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

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

10 3. Sixty-six percent of the average tax liability
11 pursuant to this part for those months during the preceding
12 calendar year in which the dealer reported taxable
13 transactions.

14 (b) For the purpose of ascertaining the amount of tax
15 payable under this chapter, it shall be the duty of all
16 dealers to file ~~make~~ a return and remit the tax, on or before
17 the 20th day of the month, to the department, upon forms
18 prepared and furnished by it or in a format prescribed by it.
19 Such return must show, ~~showing~~ the rentals, admissions, gross
20 sales, or purchases, as the case may be, arising from all
21 leases, rentals, admissions, sales, or purchases taxable under
22 this chapter during the preceding calendar month.

23 (c) However, the department may require:

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

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

30
31

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

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

7 (d) The department may authorize dealers who are newly
8 required to file returns and pay tax quarterly to file returns
9 and remit the tax for the 3-month periods ending in February,
10 May, August, and November, and may authorize dealers who are
11 newly required to file returns and pay tax semiannually to
12 file returns and remit the tax for the 6-month periods ending
13 in May and November.

14 (e) The department shall accept returns, except those
15 required to be initiated through an electronic data
16 interchange, as timely if postmarked on or before the 20th day
17 of the month; if the 20th day falls on a Saturday, Sunday, or
18 federal or state legal holiday, returns shall be accepted as
19 timely if postmarked on the next succeeding workday. Any
20 dealer who operates two or more places of business for which
21 returns are required to be filed with the department and
22 maintains records for such places of business in a central
23 office or place shall have the privilege on each reporting
24 date of filing a consolidated return for all such places of
25 business in lieu of separate returns for each such place of
26 business; however, such consolidated returns must clearly
27 indicate the amounts collected within each county of the
28 state. Any dealer who files a consolidated return shall
29 calculate his or her estimated tax liability for each county
30 by the same method the dealer uses to calculate his or her
31 estimated tax liability on the consolidated return as a whole.

1 Each dealer shall file a return for each tax period even
2 though no tax is due for such period.

3 (f)1. A taxpayer who is required to remit taxes by
4 electronic funds transfer shall make a return in a manner ~~form~~
5 that is initiated through an electronic data interchange. The
6 acceptable method of transfer, the method, form, and content
7 of the electronic data interchange, giving due regard to
8 developing uniform standards for formats as adopted by the
9 American National Standards Institute, the circumstances under
10 which an electronic data interchange shall serve as a
11 substitute for the filing of another form of return, and the
12 means, if any, by which taxpayers will be provided with
13 acknowledgments, shall be as prescribed by the department. The
14 department must accept such returns as timely if initiated and
15 accepted on or before the 20th day of the month. If the 20th
16 day falls on a Saturday, Sunday, or federal or state legal
17 holiday, returns must be accepted as timely if initiated and
18 accepted on the next succeeding workday.

19 2. The department may waive the requirement to make a
20 return through an electronic data interchange due to problems
21 arising from the taxpayer's computer capabilities, data
22 systems changes, and taxpayer operating procedures. To obtain
23 a waiver, the taxpayer shall demonstrate in writing to the
24 department that such circumstances exist.

25 Section 11. Subsection (1) of section 212.12, Florida
26 Statutes, is amended to read:

27 212.12 Dealer's credit for collecting tax; penalties
28 for noncompliance; powers of Department of Revenue in dealing
29 with delinquents; brackets applicable to taxable transactions;
30 records required.--

31

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

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

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

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

15 1. An "incomplete return" is, for purposes of this
16 chapter, a return which is lacking such uniformity,
17 completeness, and arrangement that the physical handling,
18 verification, ~~or~~ review of the return, or determination of
19 other taxes and fees reported on 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 reported,and enforced, including, but not limited to: the
25 amount of gross sales; the amount of taxable sales; the amount
26 of tax collected or due; the amount of lawful refunds,
27 deductions, or credits claimed; the amount claimed as the
28 dealer's collection allowance; the amount of penalty and
29 interest; the amount due with the return; and such other
30 information as the Department of Revenue may specify. The
31 department shall require that transient rentals and

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

12 (c) The collection allowance and other credits or
13 deductions provided in this chapter 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 12. Subsection (4) of section 212.17, Florida
17 Statutes, is amended to read:

18 212.17 Credits for returned goods, rentals, or
19 admissions; additional powers of department.--

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

29 (b) The department shall prescribe the format and
30 instructions necessary for filing returns in a manner that is
31 initiated through an electronic data interchange to ensure a

1 full collection from dealers and an accounting for the taxes
2 due. The failure of any dealer to use such format does not
3 relieve the dealer from the payment of the tax at the time and
4 in the manner provided.

5 Section 13. Section 213.755, Florida Statutes, is
6 amended to read:

7 213.755 Payment of taxes by electronic funds
8 transfer.--

9 (1) The executive director of the Department of
10 Revenue shall have authority to require a taxpayer to remit
11 taxes by electronic funds transfer where the taxpayer,
12 including consolidated filers, is subject to tax and has paid
13 that tax in the prior state fiscal year in an amount of
14 \$50,000 or more.

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

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

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

30 (3) Solely for the purposes of administering this
31 section:

1 ~~(a)(1)~~ Taxes levied under parts I and II of chapter
2 206 shall be considered a single tax.

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

6 Section 14. Subsection (1) of section 213.053, Florida
7 Statutes, is amended to read:

8 213.053 Confidentiality and information sharing.--

9 (1) The provisions of this section apply to s.
10 125.0104, county government; s. 125.0108, tourist impact tax;
11 chapter 175, municipal firefighters' pension trust funds;
12 chapter 185, municipal police officers' retirement trust
13 funds;chapter 198, estate taxes; chapter 199, intangible
14 personal property taxes; chapter 201, excise tax on documents;
15 chapter 203, gross receipts taxes; chapter 211, tax on
16 severance and production of minerals; chapter 212, tax on
17 sales, use, and other transactions; chapter 220, income tax
18 code; chapter 221, emergency excise tax; s. 252.372, emergency
19 management, preparedness, and assistance surcharge;s.
20 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
21 pollutant spill prevention and control; s. 403.718, waste tire
22 fees; s. 403.7185, lead-acid battery fees; s. 403.7195, waste
23 newsprint disposal fees; ~~s. 403.7197, advance disposal fees;~~
24 s. 538.09, registration of secondhand dealers; s. 538.25,
25 registration of secondary metals recyclers; ss. 624.501 and
26 624.509-624.515 ~~ss. 624.509-624.514~~, insurance code+
27 ~~administration and general provisions;~~ s. 681.117, motor
28 vehicle warranty enforcement; and s. 896.102, reports of
29 financial transactions in trade or business.

30
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1 Section 15. Effective October 1, 1998, paragraph (a)
2 of subsection (4) of section 213.0535, Florida Statutes, is
3 amended to read:

4 213.0535 Registration Information Sharing and Exchange
5 Program.--

6 (4) There are two levels of participation:

7 (a) Each unit of state or local government responsible
8 for administering one or more of the provisions specified in
9 subparagraphs 1.-7. is a level-one participant. Level-one
10 participants shall exchange, monthly or quarterly, as
11 determined jointly by each participant and the department, the
12 data enumerated in subsection (2) for each new registrant, new
13 filer, or initial reporter, permittee, or licensee, with
14 respect to the following taxes, licenses, or permits:

15 1. The sales and use tax imposed under chapter 212.

16 2. The tourist development tax imposed under s.
17 125.0104.

18 3. The tourist impact tax imposed under s. 125.0108.

19 4. Local occupational license taxes imposed under
20 chapter 205.

21 5. Convention development taxes imposed under s.
22 212.0305.

23 6. Public lodging and food service establishment
24 licenses issued pursuant to chapter 509.

25 7. Beverage law licenses issued pursuant to chapter
26 561.

27 Section 16. Paragraph (a) of subsection (2) of section
28 213.21, Florida Statutes, is amended, and subsection (7) is
29 added to that section, to read:

30 213.21 Informal conferences; compromises.--
31

1 (2)(a) The executive director of the department or his
2 or her designee is authorized to enter into a written closing
3 agreement with any taxpayer settling or compromising the
4 taxpayer's liability for any tax, interest, or penalty
5 assessed under any of the chapters specified in s. 72.011(1).
6 When such a closing agreement has been approved by the
7 department and signed by the executive director or his or her
8 designee and the taxpayer, it shall be final and conclusive;
9 and, except upon a showing of fraud or misrepresentation of
10 material fact or except as to adjustments pursuant to ss.
11 198.16 and 220.23, no additional assessment may be made by the
12 department against the taxpayer for the tax, interest, or
13 penalty specified in the closing agreement for the time period
14 specified in the closing agreement, and the taxpayer shall not
15 be entitled to institute any judicial or administrative
16 proceeding to recover any tax, interest, or penalty paid
17 pursuant to the closing agreement. The department is
18 authorized to delegate to the executive director the authority
19 to approve any such closing agreement resulting in a tax
20 reduction of ~~\$250,000~~~~\$100,000~~ or less.

21 (7)(a) When a taxpayer voluntarily self-discloses a
22 liability for tax to the department, the department may settle
23 and compromise the tax and interest due under the voluntary
24 self-disclosure to those amounts due for the 5 years
25 immediately preceding the date that the taxpayer initially
26 contacted the department concerning the voluntary
27 self-disclosure. For purposes of this paragraph, "years" means
28 tax years or calendar years, whichever is applicable to the
29 tax that is voluntarily self-disclosed. A voluntary
30 self-disclosure does not occur if the department has contacted
31 or informed the taxpayer that the department is inquiring into

1 the taxpayer's liability for tax or whether the taxpayer is
2 subject to tax in this state.

3 (b) The department may further settle and compromise
4 the tax and interest due under a voluntary self-disclosure
5 when the department is able to determine that such further
6 settlement and compromise is in the best interests of this
7 state. When making this determination the department shall
8 consider, but is not limited to, the following:

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

11 2. The financial ability of the taxpayer and the
12 future outlook of the taxpayer's business and the industry
13 involved;

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

16 4. The future voluntary compliance of the taxpayer;
17 and

18 5. Any other factor that the department considers
19 relevant to this determination.

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

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

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

29 213.28 Contracts with private auditors.--

30 (6) Certified public accountants entering into such
31 contracts must be in good standing under the laws of the state

1 in which they are licensed ~~and in which the work is performed.~~
2 They shall be bound by the same confidentiality requirements
3 and subject to the same penalties as the department under s.
4 213.053. Any return, return information, or documentation
5 obtained from the Internal Revenue Service under an
6 information-sharing agreement is confidential and exempt from
7 the provisions of s. 119.07(1) and s. 24(a), Art. I of the
8 State Constitution and shall not be divulged or disclosed in
9 any manner by an officer or employee of the department to any
10 certified public accountant under a contract authorized by
11 this section, unless the department and the Internal Revenue
12 Service mutually agree to such disclosure.

13 Section 18. Section 213.67, Florida Statutes, is
14 amended to read:

15 213.67 Garnishment.--

16 (1) If a person is delinquent in the payment of any
17 taxes, penalties, and interest owed to the department, the
18 executive director or his or her designee may give notice of
19 the amount of such delinquency by registered mail to all
20 persons having in their possession or under their control any
21 credits or personal property, exclusive of wages, belonging to
22 the delinquent taxpayer, or owing any debts to such delinquent
23 taxpayer at the time of receipt by them of such notice.
24 Thereafter, any person who has been notified may not transfer
25 or make any other disposition of such credits, other personal
26 property, or debts until the executive director or his or her
27 designee consents to a transfer or disposition or until 60
28 days after the receipt of such notice. If during the effective
29 period of the notice to withhold, any person so notified makes
30 any transfer or disposition of the property or debts required
31 to be withheld hereunder, he or she is liable to the state for

1 any indebtedness owed to the department by the person with
2 respect to whose obligation the notice was given to the extent
3 of the value of the property or the amount of the debts thus
4 transferred or paid if, solely by reason of such transfer or
5 disposition, the state is unable to recover the indebtedness
6 of the person with respect to whose obligation the notice was
7 given. If the delinquent taxpayer contests the intended levy
8 in circuit court or under chapter 120, the notice under this
9 section remains effective until final resolution of the
10 contest. Any financial institution receiving such notice shall
11 maintain a right of setoff for any transaction involving a
12 debit card occurring on or before the date of receipt of such
13 notice.~~The notice provided for in this section may be renewed~~
14 ~~when the taxpayer contests the intended levy in circuit court~~
15 ~~or under chapter 120, pending the final resolution of that~~
16 ~~action.~~

17 (2) All persons who have been notified must, within 5
18 days after receipt of the notice, advise the executive
19 director or his or her designee of the credits, other personal
20 property, or debts in their possession, under their control,
21 or owing them, and must advise the executive director or his
22 or her designee within 5 days after coming into possession or
23 control of any subsequent credits, personal property, or debts
24 owed during the time prescribed by the notice. Any such person
25 coming into possession or control of such subsequent credits,
26 personal property, or debts may not transfer or dispose of
27 them during the time prescribed by the notice or before the
28 department consents to a transfer.

29 (3) During the last 30 days of the 60-day period set
30 forth in subsection (1), the executive director or his or her
31 designee may levy upon such credits, other personal property,

1 or debts. The levy must be accomplished by delivery of a
2 notice of levy by registered mail, upon receipt of which the
3 person possessing the credits, other personal property, or
4 debts shall transfer them to the department or pay to the
5 department the amount owed to the delinquent taxpayer.

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

11 (5) Any person acting in accordance with the terms of
12 the notice or levy issued by the executive director or his or
13 her designee is expressly discharged from any obligation or
14 liability to the delinquent taxpayer with respect to such
15 credits, other personal property, or debts of the delinquent
16 taxpayer affected by compliance with the notice of freeze or
17 levy.

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

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

27 (c) The notice required in paragraph (a) must include
28 a brief statement that sets forth in simple and nontechnical
29 terms:

30 1. The provisions of this section relating to levy and
31 sale of property;

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

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

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

8 (7) A taxpayer may contest the notice of intent to
9 levy provided for under subsection (6) by filing an action in
10 circuit court. Alternatively, the taxpayer may file a petition
11 under the applicable provisions of chapter 120. After an
12 action has been initiated under chapter 120 to contest the
13 notice of intent to levy, an action relating to the same levy
14 may not be filed by the taxpayer in circuit court, and
15 judicial review is exclusively limited to appellate review
16 pursuant to s. 120.68. Also, after an action has been
17 initiated in circuit court, an action may not be brought under
18 chapter 120.

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

23 (9) The department shall provide notice to the
24 Comptroller, in electronic or other form specified by the
25 Comptroller, listing the taxpayers for which tax warrants are
26 outstanding. Pursuant to subsection (1), the Comptroller
27 shall, upon notice from the department, withhold all payments
28 to any person or business, as defined in s. 212.02, which
29 provides commodities or services to the state, leases real
30 property to the state, or constructs a public building or
31 public work for the state. The department may levy upon the

1 withheld payments in accordance with subsection (3). The
2 provisions of s. 215.422 do not apply from the date the notice
3 is filed with the Comptroller until the date the department
4 notifies the Comptroller of its consent to make payment to the
5 person or 60 days after receipt of the department's notice in
6 accordance with subsection (1), whichever occurs earlier.

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

10 Section 19. (1) Paragraph (n) of subsection (1) and
11 paragraph (c) of subsection (2) of section 220.03, Florida
12 Statutes, are amended to read:

13 220.03 Definitions.--

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

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

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

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

31

1 (2) This section shall take effect upon this act
2 becoming a law, and shall operate retroactively to January 1,
3 1998.

4 Section 20. Except as otherwise provided herein, this
5 act shall take effect July 1 of the year in which enacted.

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HOUSE SUMMARY

Revises various provisions relating to administration of revenue laws by the Department of Revenue as follows:

1. Ad valorem taxes: Restricts the applicability of the definition of "computer software."
2. Intangible taxes: Requires banks and financial organizations filing annual intangible tax returns for their customers to file information using machine-sensible media.
3. Sales tax: Eliminates the quarterly report required of persons selling food or beverages to operators for resale in vending machines. Removes a provision which specifies when a dealer outside a county which adopts or revises a discretionary sales surtax who makes sales within that county must begin to collect the surtax. Specifies the required effective date for increases, decreases, or termination of such surtaxes, provides for notice to the Department of Revenue, and removes nonuniform provisions for certain surtaxes. Provides requirements relating to sales tax returns filed through electronic data interchange. Authorizes the department to deny, rather than reduce, the dealer's credit if an incomplete return is filed. Redefines "new business" for purposes of the urban high-crime area job tax credit and rural job tax credit.
4. Corporate income tax: Updates references to the Internal Revenue Code.
5. General administration: Revises provisions relating to confidentiality of tax information received by the department. Revises provisions relating to frequency of information exchange under the RISE program. Increases the limit on settlements or compromises which the executive director may delegate authority to approve. Specifies a time period for which the department may settle and compromise tax and interest due when a taxpayer voluntarily self-discloses a tax liability and authorizes further settlement and compromise under certain circumstances. Revises qualifications of certified public accountants contracting with the department to perform audits.
6. Enforcement: Provides that the Florida False Claims Act does not apply to documentation relating to taxes administered by the department. Provides that a person who receives a notice to withhold with respect to property of a delinquent taxpayer and who disposes of such property during the effective period of the notice is liable for the taxpayer's indebtedness under certain circumstances. Requires persons who receive such notice to notify the department of assets of the delinquent taxpayer subsequently coming into their possession and prohibits disposal of such assets. Revises provisions relating to effectiveness of such notice. Provides a right of setoff for financial institutions for certain debit card transactions. Authorizes the department to bring an action to compel compliance with garnishment notices.