

By the Committee on General Government Appropriations and  
Representatives Fuller and Feeney

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.06, F.S.;  
4           exempting certain vessels used by vessel  
5           manufacturers and dealers solely for  
6           demonstration, sales promotional, or testing  
7           purposes from said tax; providing a definition;  
8           providing for application; amending s. 212.11,  
9           F.S.; revising provisions which require dealers  
10          who paid \$100,000 or more in tax in the prior  
11          year to make estimated tax payments; providing  
12          that certain dealers engaged in the sale of  
13          boats, motor vehicles, or aircraft may make  
14          estimated tax payments for a portion of sales,  
15          while remitting the tax for sales of \$100,000  
16          or more at the time of sale; providing an  
17          effective date.

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

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21           Section 1. Paragraph (d) is added to subsection (1) of  
22          section 212.06, Florida Statutes, to read:

23           212.06 Sales, storage, use tax; collectible from  
24          dealers; "dealer" defined; dealers to collect from purchasers;  
25          legislative intent as to scope of tax.--

26           (1)

27           (d)1. Notwithstanding any other provision of this  
28          chapter, tax shall not be imposed on any vessel registered  
29          pursuant to s. 327.11 by a vessel dealer or vessel  
30          manufacturer with respect to a vessel used solely for  
31          demonstration, sales promotional, or testing purposes. The

1 term "promotional purposes" shall include, but not be limited  
2 to, participation in fishing tournaments. For the purposes of  
3 this paragraph, "promotional purposes" means the entry of the  
4 vessel in a marine-related event where prospective purchasers  
5 would be in attendance, where the vessel is entered in the  
6 name of the dealer or manufacturer, and where the vessel is  
7 clearly marked as for sale, on which vessel the name of the  
8 dealer or manufacturer is clearly displayed, and which vessel  
9 has never been transferred into the dealer's or manufacturer's  
10 accounting books from an inventory item to a capital asset for  
11 depreciation purposes.

12 2. The provisions of this paragraph do not apply to  
13 any vessel when used for transporting persons or goods for  
14 compensation; when offered, let, or rented to another for  
15 consideration; when offered for rent or hire as a means of  
16 transportation for compensation; or when offered or used to  
17 provide transportation for persons solicited through personal  
18 contact or through advertisement on a "share expense" basis.

19 Section 2. Subsection (4) of section 212.11, Florida  
20 Statutes, 1996 Supplement, is amended to read:

21 212.11 Tax returns and regulations.--

22 (4)(a) Each dealer who is subject to the tax imposed  
23 by this part and who paid such tax for the preceding state  
24 fiscal year in an amount greater than or equal to \$100,000  
25 shall calculate the amount of estimated tax due pursuant to  
26 this section for any month as provided in paragraph (1)(a).

27 (b) The amount of any estimated tax shall be due,  
28 payable, and remitted by electronic funds transfer by the 20th  
29 day of the month for which it is estimated. The difference  
30 between the amount of estimated tax paid and the actual amount  
31 of tax due under this part for such month shall be due and

1 payable by the first day of the following month and remitted  
2 by electronic funds transfer by the 20th day thereof.

3 (c) Any dealer who is eligible to file a consolidated  
4 return and who paid the tax imposed by this part for the  
5 immediately preceding state fiscal year in an amount greater  
6 than or equal to \$100,000 or would have paid the tax in such  
7 amount if he or she had filed a consolidated return shall be  
8 subject to the provisions of this subsection notwithstanding  
9 an election by the dealer in any month to file a separate  
10 return.

11 (d) A dealer engaged in the business of selling boats,  
12 motor vehicles, or aircraft who made at least one sale of a  
13 boat, motor vehicle, or aircraft with a sales price of  
14 \$100,000 or greater in the previous state fiscal year may  
15 qualify for payment of estimated sales tax pursuant to the  
16 provisions of this paragraph. To qualify, a dealer must apply  
17 annually to the department prior to October 1, and, if  
18 qualified, the department must grant the application for  
19 payment of estimated sales tax pursuant to this paragraph for  
20 the following calendar year. In lieu of the method for  
21 calculating estimated sales tax liability pursuant to  
22 subparagraph (1)(a)3., a qualified dealer must calculate that  
23 option as 66 percent of the average tax liability pursuant to  
24 this chapter for all sales excluding the sale of each boat,  
25 motor vehicle, or aircraft with a sales price of \$100,000 or  
26 greater during the state fiscal year ending the year in which  
27 the application is made. A qualified dealer must also remit  
28 the sales tax for each sale of a boat, motor vehicle, or  
29 aircraft with a sales price of \$100,000 or greater by either  
30 electronic funds transfer on the date of the sale or on a form  
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1 prescribed by the department and postmarked on the date of the  
2 sale.

3 (e)~~(d)~~ The penalty provisions of this part, except s.  
4 212.12(2)(c), apply to the provisions of this subsection.

5 Section 3. This act shall take effect July 1, 1997.  
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