

1                                   A bill to be entitled  
2           An act relating to commerce; amending s.  
3           212.13, F.S.; requiring freight forwarders to  
4           provide warehouse receipts or copies of airway  
5           bills or bills of lading for certain purposes;  
6           providing receipt requirements; requiring  
7           freight forwarders to maintain certain records  
8           for a time certain; providing for effect of  
9           such documentation; providing a penalty for  
10          failing to provide such documentation or  
11          maintain certain records; providing an  
12          effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

15  
16           Section 1. Subsection (1) of section 212.13, Florida  
17 Statutes, is amended to read:

18           212.13 Records required to be kept; power to inspect;  
19 audit procedure.--

20           (1)(a) For the purpose of enforcing the collection of  
21 the tax levied by this chapter, the department is hereby  
22 specifically authorized and empowered to examine at all  
23 reasonable hours the books, records, and other documents of  
24 all transportation companies, agencies, or firms that conduct  
25 their business by truck, rail, water, aircraft, or otherwise,  
26 in order to determine what dealers, or other persons charged  
27 with the duty to report or pay a tax under this chapter, are  
28 importing or are otherwise shipping in articles or tangible  
29 personal property which are liable for said tax. In the event  
30 said transportation company, agency, or firm refuses to permit  
31 such examination of its books, records, or other documents by

1 the department as aforesaid, it is guilty of a misdemeanor of  
2 the first degree, punishable as provided in s. 775.082 or s.  
3 775.083. The department shall have the right to proceed in any  
4 chancery court to seek a mandatory injunction or other  
5 appropriate remedy to enforce its right against the offender,  
6 as granted by this section, to require an examination of the  
7 books and records of such transportation company or carrier.

8 (b) Each freight forwarder operating in this state  
9 shall provide a warehouse receipt for any tangible personal  
10 property received from any person for the purpose of  
11 transporting such property outside this state by air or water.  
12 The warehouse receipt shall be provided to the person who  
13 engages the freight forwarder to arrange such transportation  
14 at the time the tangible personal property is delivered to the  
15 freight forwarder. The warehouse receipt must contain the  
16 name, address, and telephone number of the freight forwarder;  
17 a preprinted warehouse receipt number; the date the property  
18 was delivered to the freight forwarder; and a brief  
19 description of the tangible personal property. Within 2 weeks  
20 after the date the freight forwarder receives the airway bill  
21 or bill of lading from the transportation company with whom  
22 the freight forwarder has contracted to transport the tangible  
23 personal property, the freight forwarder shall mail or deliver  
24 the airway bill or bill of lading to the person for whom the  
25 freight forwarder arranged transportation of the tangible  
26 personal property. The warehouse receipt and airway bill or  
27 bill of lading shall constitute evidence that the tangible  
28 personal property was sold in a sale for export under s.  
29 212.06(5)(a). A freight forwarder shall maintain a copy of  
30 each such warehouse receipt, airway bill, and bill of lading  
31 in its own records for a period of 5 years. Any freight

1 forwarder who fails to provide the documentation required by  
2 this paragraph to a person who arranges air or water  
3 transportation of tangible personal property through the  
4 freight forwarder or who fails to maintain such required  
5 documentation in its records as provided in this paragraph  
6 commits a misdemeanor of the second degree, punishable as  
7 provided in s. 775.082 or s. 775.083.

8 Section 2. This act shall take effect January 1, 2000.

9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31