

By Senator Sebesta

6-895-99

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending ss. 212.04 and
4 212.12, F.S.; increasing the maximum amount of
5 tax remitted by a dealer to which the dealer's
6 credit applies; repealing s. 212.18(5), F.S.,
7 which imposes an additional annual registration
8 fee on dealers who have taxable sales or
9 purchases of \$30,000 or more, and s.
10 212.20(6)(d), F.S., which provides for deposit
11 of the proceeds of fees imposed under s.
12 212.18(5), F.S., in the Solid Waste Management
13 Trust Fund; amending ss. 212.20, 218.65, and
14 288.1169, F.S., to conform and correct
15 references; providing an effective date.

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

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19 Section 1. Subsection (5) of section 212.04, Florida
20 Statutes, 1998 Supplement, is amended to read:
21 212.04 Admissions tax; rate, procedure, enforcement.--
22 (5) All of the provisions of this chapter relating to
23 collection, investigation, discovery, and aids to collection
24 of taxes upon sales of tangible personal property shall
25 likewise apply to all privileges described or referred to in
26 this section, and the obligations imposed in this chapter upon
27 retailers are hereby imposed upon the seller of such
28 admissions. When tickets or admissions are sold and not used
29 but returned and credited by the seller, the seller may apply
30 to the department for a credit allowance for such returned
31 tickets or admissions if advance payments have been made by

1 the buyer and have been returned by the seller, upon such form
2 and in such manner as the department may from time to time
3 prescribe. The department may, upon obtaining satisfactory
4 proof of the refunds on the part of the seller, credit the
5 seller for taxes paid upon admissions that have been returned
6 unused to the purchaser of those admissions. The seller of
7 admissions, upon the payment of the taxes before they become
8 delinquent and the rendering of the returns in accordance with
9 the requirement of the department and as provided in this law,
10 shall be entitled to a discount of 2.5 percent of the amount
11 of taxes upon the payment thereof before such taxes become
12 delinquent, in the same manner as permitted the sellers of
13 tangible personal property in this chapter. However, if the
14 amount of the tax due and remitted to the department for the
15 reporting period exceeds \$2,000, ~~a \$1,200~~, no discount may not
16 ~~shall~~ be allowed for ~~all~~ amounts in excess of \$2,000~~\$1,200~~.

17 Section 2. Subsection (1) of section 212.12, Florida
18 Statutes, 1998 Supplement, is amended to read:

19 212.12 Dealer's credit for collecting tax; penalties
20 for noncompliance; powers of Department of Revenue in dealing
21 with delinquents; brackets applicable to taxable transactions;
22 records required.--

23 (1) Notwithstanding any other provision of law and for
24 the purpose of compensating persons granting licenses for and
25 the lessors of real and personal property taxed hereunder, for
26 the purpose of compensating dealers in tangible personal
27 property, for the purpose of compensating dealers providing
28 communication services and taxable services, for the purpose
29 of compensating owners of places where admissions are
30 collected, and for the purpose of compensating remitters of
31 any taxes or fees reported on the same documents utilized for

1 the sales and use tax, as compensation for the keeping of
2 prescribed records, filing timely tax returns, and the proper
3 accounting and remitting of taxes by them, such seller,
4 person, lessor, dealer, owner, and remitter (except dealers
5 who make mail order sales) shall be allowed 2.5 percent of the
6 amount of the tax due and accounted for and remitted to the
7 department, in the form of a deduction in submitting his or
8 her report and paying the amount due by him or her; the
9 department shall allow such deduction of 2.5 percent of the
10 amount of the tax to the person paying the same for remitting
11 the tax and making of tax returns in the manner herein
12 provided, for paying the amount due to be paid by him or her,
13 and as further compensation to dealers in tangible personal
14 property for the keeping of prescribed records and for
15 collection of taxes and remitting the same. However, if the
16 amount of the tax due and remitted to the department for the
17 reporting period exceeds \$2,000, ~~an \$1,200~~, ~~no~~ allowance may
18 not shall be allowed for ~~all~~ amounts in excess of \$2,000
19 ~~\$1,200~~. The executive director of the department is authorized
20 to negotiate a collection allowance, pursuant to rules
21 promulgated by the department, with a dealer who makes mail
22 order sales. The rules of the department shall provide
23 guidelines for establishing the collection allowance based
24 upon the dealer's estimated costs of collecting the tax, the
25 volume and value of the dealer's mail order sales to
26 purchasers in this state, and the administrative and legal
27 costs and likelihood of achieving collection of the tax absent
28 the cooperation of the dealer. However, in no event shall the
29 collection allowance negotiated by the executive director
30 exceed 10 percent of the tax remitted for a reporting period.
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1 (a) The collection allowance may not be granted, nor
2 may any deduction be permitted, if the required tax return or
3 tax is delinquent at the time of payment.

4 (b) The Department of Revenue may deny the collection
5 allowance if a taxpayer files an incomplete return.

6 1. An "incomplete return" is, for purposes of this
7 chapter, a return which is lacking such uniformity,
8 completeness, and arrangement that the physical handling,
9 verification, review of the return, or determination of other
10 taxes and fees reported on the return may not be readily
11 accomplished.

12 2. The department shall adopt rules requiring such
13 information as it may deem necessary to ensure that the tax
14 levied hereunder is properly collected, reviewed, compiled,
15 reported, and enforced, including, but not limited to: the
16 amount of gross sales; the amount of taxable sales; the amount
17 of tax collected or due; the amount of lawful refunds,
18 deductions, or credits claimed; the amount claimed as the
19 dealer's collection allowance; the amount of penalty and
20 interest; the amount due with the return; and such other
21 information as the Department of Revenue may specify. The
22 department shall require that transient rentals and
23 agricultural equipment transactions be separately shown. Sales
24 made through vending machines as defined in s. 212.0515 must
25 be separately shown on the return. Sales made through
26 coin-operated amusement machines as defined by s. 212.02 and
27 the number of machines operated must be separately shown on
28 the return or on a form prescribed by the department. If a
29 separate form is required, the same penalties for late filing,
30 incomplete filing, or failure to file as provided for the
31 sales tax return shall apply to said form.

1 (c) The collection allowance and other credits or
2 deductions provided in this chapter shall be applied
3 proportionally to any taxes or fees reported on the same
4 documents used for the sales and use tax.

5 Section 3. Subsection (5) of section 212.18, Florida
6 Statutes, as amended by section 7 of chapter 98-140, Laws of
7 Florida, section 6 of chapter 98-142, Laws of Florida, and
8 section 21 of chapter 98-200, Laws of Florida, is repealed.

9 Section 4. Paragraph (d) of subsection (6) of section
10 212.20, Florida Statutes, 1998 Supplement, is repealed, and
11 subsection (1) of that section is amended to read:

12 212.20 Funds collected, disposition; additional powers
13 of department; operational expense; refund of taxes
14 adjudicated unconstitutionally collected.--

15 (1) The department shall pay over to the Treasurer of
16 the state all funds received and collected by it under the
17 provisions of this chapter, to be credited to the account of
18 the General Revenue Fund of the state, ~~except the proceeds of~~
19 ~~the fee imposed pursuant to s. 212.18(5).~~

20 Section 5. Subsections (5) and (6) of section 218.65,
21 Florida Statutes, 1998 Supplement, are amended to read:

22 218.65 Emergency distribution.--

23 (5) At the beginning of each fiscal year, the
24 Department of Revenue shall calculate a base allocation for
25 each eligible county equal to the difference between the
26 current per capita limitation times the county's population,
27 minus prior year ordinary distributions to the county pursuant
28 to ss. 212.20(6)(f)3.~~ss. 212.20(6)(g)3.~~, 218.61, and 218.62.
29 If moneys deposited into the Local Government Half-cent Sales
30 Tax Clearing Trust Fund pursuant to s. 212.20(6)(f)4.~~s.~~
31 ~~212.20(6)(g)4.~~, excluding moneys appropriated for supplemental

1 distributions pursuant to subsection (7), for the current year
2 are less than or equal to the sum of the base allocations,
3 each eligible county shall receive a share of the appropriated
4 amount proportional to its base allocation. If the deposited
5 amount exceeds the sum of the base allocations, each county
6 shall receive its base allocation, and the excess appropriated
7 amount shall be distributed equally on a per capita basis
8 among the eligible counties.

9 (6) There is ~~hereby~~ annually appropriated from the
10 Local Government Half-cent Sales Tax Clearing Trust Fund the
11 distribution provided in s. 212.20(6)(f)4.~~s. 212.20(6)(g)4.~~
12 to be used for emergency and supplemental distributions
13 pursuant to this section.

14 Section 6. Subsection (6) of section 288.1169, Florida
15 Statutes, is amended to read:

16 288.1169 International Game Fish Association World
17 Center facility; department duties.--

18 (6) The Department of Commerce must recertify every 10
19 years that the facility is open, that the International Game
20 Fish Association World Center continues to be the only
21 international administrative headquarters, fishing museum, and
22 Hall of Fame in the United States recognized by the
23 International Game Fish Association, and that the project is
24 meeting the minimum projections for attendance or sales tax
25 revenues as required at the time of original certification.
26 If the facility is not recertified during this 10-year review
27 as meeting the minimum projections, then funding will be
28 abated until certification criteria are met. If the project
29 fails to generate \$1 million of annual revenues pursuant to
30 paragraph (2)(e), the distribution of revenues pursuant to s.
31 212.20(f)5.c.~~s. 212.20(6)(g)5.c.~~ shall be reduced to an

1 amount equal to \$83,333 multiplied by a fraction, the
2 numerator of which is the actual revenues generated and the
3 denominator of which is \$1 million. Such reduction shall
4 remain in effect until revenues generated by the project in a
5 12-month period equal or exceed \$1 million.

6 Section 7. This act shall take effect January 1, 2000.

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SENATE SUMMARY

10 Increases the maximum amount of the tax on sales, use,
11 and other transactions to which the dealer's credit
12 applies. Repeals provisions that impose an additional
13 annual registration fee on dealers who have taxable sales
or purchases of \$30,000 or more for the preceding
calendar year and requires deposit of that fee in the
Solid Waste Management Trust Fund.

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