

hbd-05

Bill No. CS for SB 140, 1st Eng.

Amendment No. (for drafter's use only)

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Albright offered the following:

Amendment (with title amendment)

Remove from the bill: Everything after the enacting clause
and insert in lieu thereof:

Section 1. (1) This section may be cited as the
"Florida Residents Tax Relief Act of 1999." (2) No tax levied
under the provisions of chapter 212, Florida Statutes, shall
be collected on sales of clothing having a taxable value of
\$50 or less during the period from 12:01 a.m., July 31, 1999,
through midnight, August 6, 1999.

(3) As used in this section, "clothing" means any
article of wearing apparel, including footwear, intended to be
worn on or about the human body. For purposes of this section,
"clothing" does not include watches, watchbands, jewelry,
handbags, handkerchiefs, umbrellas, or headbands.

(4) This section does not apply to sales within a
theme park or entertainment complex, as defined in s.
509.013(9), Florida Statutes, or within a public lodging
establishment, as defined in s. 509.013(4), Florida Statutes.

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1 (5) The provisions of chapter 120, Florida Statutes,
2 to the contrary notwithstanding, the Department of Revenue is
3 authorized to adopt rules to carry out the provisions of this
4 section.

5 (6) This section shall take effect upon this act
6 becoming a law.

7 Section 2. (1) The sum of \$200,000 is appropriated
8 from the General Revenue Fund to the Department of Revenue for
9 the purpose of administering section 1 of this act.

10 (2) This section shall ake effect upon this act
11 becoming a law.

12 Section 3. (1) Each residential electric utility
13 customer account of an electric utility, as defined in s.
14 366.02(2), Florida Statutes, receiving active residential
15 electric utility service on August 1, 1999, shall be provided
16 a one-time, nonrecurring rebate. The rebate shall be given in
17 the form of a \$25 credit, payable from the General Revenue
18 Fund, on each account's electric utility service billing in
19 August of 1999. The credit shall be awarded as follows:

20 (1) The Florida Public Service Commission shall direct
21 each utility to provide the credit on the electric service
22 account of each residential electric service customer that is
23 active on August 1, 1999, as provided by this section. The
24 language to appear on the utility bill shall identify the
25 credit as a "Florida Tax Rebate." The credit shall be
26 reflected on the bills for applicable customer accounts
27 starting on August 1, 1999, and continuing through the
28 utility's standard billing cycles, said credit being applied
29 to the bill up to the total amount owed each month for
30 electric service. When a bill for electric service is less
31 than the credit, the balance of the credit shall be applied

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1 toward the account in subsequent billing months until the
2 total credit has been depleted. All undistributed credits
3 which cannot be distributed, for whatever reason, shall be
4 accounted for by the utility and returned to the Comptroller
5 no later than January 1, 2000.

6 (2) Each electric utility providing residential
7 electric utility service in the state shall, by July 10, 1999,
8 certify to the Florida Public Service Commission the total
9 number of residential electric utility accounts active on July
10 1, 1999.

11 (3) Upon receipt of the certification required by
12 subsection (2), the commission shall promptly calculate the
13 amount of funds necessary to reimburse the utilities for the
14 credits by multiplying 75 percent of the total number of
15 residential accounts active on July 1, 1999, by \$25. The
16 commission shall also calculate the reasonable utility
17 computer reprogramming costs necessary to administer the
18 credit by multiplying 75 percent of the total number of
19 residential accounts active on July 1, 1999, by the following
20 rates:

21 (a) Two dollars for electric utilities providing
22 residential electric service to fewer than 5,000 residential
23 accounts on July 1, 1999.

24 (b) One dollar for electric utilities providing
25 residential electric service to 5,000 to 10,000 residential
26 accounts on July 1, 1999.

27 (c) Forty cents for electric utilities providing
28 residential electric service to 10,001 to 50,000 residential
29 accounts on July 1, 1999.

30 (d) Twenty cents for electric utilities providing
31 residential electric service to 50,001 to 100,000 residential

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1 accounts on July 1, 1999.

2 (e) Fifteen cents for electric utilities providing
3 residential electric service to 100,001 to 300,000 residential
4 accounts on July 1, 1999.

5 (f) Five cents for electric utilities providing
6 residential electric service to 300,001 to 1,500,000
7 residential accounts on July 1, 1999.

8 (g) Three cents for electric utilities providing
9 residential electric service to more than 1,500,000
10 residential accounts on July 1, 1999.

11 (4) The commission shall produce a list of the
12 utilities detailing the necessary funds to provide 75 percent
13 of the \$25 credit and reprogramming costs. The commission
14 shall certify this list to the Comptroller, the President of
15 the Senate, the Speaker of the House of Representatives, and
16 the Governor by July 20, 1999.

17 (5) On or before August 1, 1999, the Comptroller shall
18 distribute funds to each individual electric utility based on
19 the list submitted by the commission under subsection (4). The
20 Comptroller shall make appropriate adjustments as funds are
21 available to ensure an equal credit to each specified electric
22 utility customer as provided by this section.

23 (6) Each electric utility providing residential
24 electric utility service in the state shall, by August 10,
25 1999, recertify to the commission the total number of
26 residential electric utility accounts active on August 1,
27 1999.

28 (7) Upon receipt of the certification required by
29 subsection (6), the commission shall promptly calculate the
30 amount of funds necessary to reimburse the utilities for the
31 credits by multiplying the number of residential accounts

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1 active on August 1, 1999, by \$25. The commission shall also
2 calculate the reasonable utility computer reprogramming costs
3 necessary to administer the credit by multiplying the number
4 of residential accounts active on August 1, 1999, by the
5 following rates:

6 (a) Two dollars for electric utilities providing
7 residential electric service to fewer than 5,000 residential
8 accounts on August 1, 1999.

9 (b) One dollar for electric utilities providing
10 residential electric service to 5,000 to 10,000 residential
11 accounts on August 1, 1999.

12 (c) Forty cents for electric utilities providing
13 residential electric service to 10,001 to 50,000 residential
14 accounts on August 1, 1999.

15 (d) Twenty cents for electric utilities providing
16 residential electric service to 50,001 to 100,000 residential
17 accounts on August 1, 1999.

18 (e) Fifteen cents for electric utilities providing
19 residential electric service to 100,001 to 300,000 residential
20 accounts on August 1, 1999.

21 (f) Five cents for electric utilities providing
22 residential electric service to 300,001 to 1,500,000
23 residential accounts on August 1, 1999.

24 (g) Three cents for electric utilities providing
25 residential electric service to more than 1,500,000
26 residential accounts on August 1, 1999.

27 (8) The commission shall produce a list of the
28 utilities detailing the necessary funds to provide the \$25
29 credit and reprogramming costs less payments already
30 distributed under subsection (5). The commission shall certify
31 this list to the Comptroller, the President of the Senate, the

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1 Speaker of the House of Representatives, and the Governor by
2 August 20, 1999.

3 (9) On or before September 1, 1999, the Comptroller
4 shall distribute funds to each individual electric utility
5 based on the list submitted by the commission under subsection
6 (8). The Comptroller shall make appropriate adjustments as
7 funds are available to ensure an equal credit to each
8 specified electric utility customer as provided by this
9 section.

10 (10) Upon the request of the Comptroller, the
11 President of the Senate, the Speaker of the House of
12 Representatives, or the Governor, the commission shall audit
13 the number of residential utility accounts filed by any one or
14 more utilities pursuant to subsection (2) or subsection (6).
15 The cost of any such audit shall be paid for out of the
16 Florida Public Service Regulatory Trust Fund.

17
18 It is the intent of the Legislature that this electric utility
19 credit represent a rebate of various state taxes paid by
20 households to the State of Florida. It is also the intent of
21 the Legislature that this credit not require any increase or
22 decrease in current utility rates as established on the
23 effective date of this act. Prior to the application of this
24 credit, amounts owed by each customer and gross receipts of
25 electric utilities shall be calculated without regard to the
26 existence of the credit. As a result, the amounts due from
27 each customer, including, but not limited to, rates, state and
28 local taxes, franchise fees, and any other applicable charges,
29 shall not be affected by the existence of this credit.
30 Furthermore, gross receipts, for purposes of the gross
31 receipts tax levied pursuant to s. 203.01, Florida Statutes,

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1 shall not be affected by the existence of this credit.

2 (2) This section shall take effect upon this act
3 becoming a law.

4 Section 4. (1) The Florida Public Service Commission
5 is directed to make arrangements for the efficient
6 administration of section 3, including, but not limited to,
7 providing a toll-free number for customer inquiries, and
8 making supplemental information available through the
9 Internet.

10 (2) This section shall take effect upon this act
11 becoming a law.

12 Section 5. (1) The Florida Public Service Commission
13 has authority to adopt rules pursuant to ss. 120.536(1) and
14 120.54, Florida Statutes, to implement the provisions of this
15 act.

16 (2) This section shall take effect upon this act
17 becoming a law.

18 Section 6. (1) There is hereby appropriated \$177
19 million from the General Revenue Fund to be disbursed to
20 Florida utility companies for a one-time rebate of state taxes
21 by means of a reduction in customer utility bills as provided
22 by this act.

23 (2) This section shall take effect upon this act
24 becoming a law.

25 Section 7. (1) Any county which was not levying a
26 school impact fee on January 1, 1999, may not levy any school
27 impact fee during the period beginning July 1, 1999, through
28 June 30, 2000.

29 (2) During the period beginning July 1, 1999, through
30 June 30, 2000, any school impact fee collected by a county may
31 not exceed \$500 per dwelling unit. If a county was levying a

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1 school impact fee in excess of \$500 per dwelling unit on
2 January 1, 1999, the county may collect only the first \$500 of
3 the fee due on each dwelling unit during that period.

4 (3) This section shall take effect upon this act
5 becoming a law.

6 Section 8. (1) If a county was levying a school
7 impact fee in excess of \$500 per dwelling unit on January 1,
8 1999, and the fee becomes due during the period beginning July
9 1, 1999, through June 30, 2000, the county may receive funds
10 from the Comptroller under the following procedures:

11 (1) The county must provide to the Comptroller the
12 number of dwellings upon which the school impact fee would
13 have been imposed and the amount of fees which would have been
14 collected on those dwellings under the January 1, 1999, fee
15 schedule during the period beginning July 1, 1999, through
16 June 30, 2000. However, if the county adopted an ordinance
17 increasing their school impact fee on or before February 1,
18 1999, the county shall report the fees which would have been
19 collected under that ordinance for the period beginning July
20 1, 1999, through June 30, 2000. The county shall also
21 indicate how much money was actually collected on those
22 dwellings during that period. This information shall be
23 provided in a manner designated by the Comptroller's office.

24 (2) In the manner designated by the Comptroller's
25 office, the county shall provide the information specified
26 under subsection (1) and any additional information required
27 by rule quarterly as follows: not later than November 15,
28 1999, for the quarter ending September 30, 1999; not later
29 than February 15, 2000, for the quarter ending December 31,
30 1999; not later than May 15, 2000, for the quarter ending
31 March 31, 2000; not later than August 15, 2000, for the

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1 quarter ending June 30, 2000.

2 (3)(a) Once all claims are received for the quarter,
3 the Comptroller shall distribute the funds appropriated by the
4 Legislature by paying each county which makes a proper and
5 timely application the difference between the school impact
6 fees permitted to be collected for the quarter pursuant to
7 section 7 and this section, and the fees which would have been
8 collected if the school impact fees in place on January 1,
9 1999, were fully enforceable during that quarter. However, if
10 the county adopted an ordinance increasing their school impact
11 fee on or before February 1, 1999, then the Comptroller shall
12 distribute the funds appropriated by the Legislature to that
13 county based on the difference between the school impact fees
14 permitted to be collected for the quarter pursuant to section
15 7 and this section, and the fees which would have been in
16 place under that ordinance.

17 (b) If the funds appropriated by the Legislature are
18 insufficient to pay all valid and timely claims made for any
19 quarter under this section, the Comptroller shall prorate the
20 claims for such quarter and carry forward to the next quarter
21 any unpaid claim amounts for payment after such next quarter's
22 claims are paid.

23 (c) If additional funds remain after the distributions
24 under this section, the Comptroller shall return the excess
25 funds to the General Revenue Fund by September 30, 2000.

26 (4) Funds distributed pursuant to this section shall
27 not be used to defray operating expenses, but shall be used
28 only for the following purposes:

29 (a) To eliminate or reduce use of portable classrooms;

30 (b) To create new student stations; or

31 (c) To repair or renovate existing schools to increase

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1 capacity.

2 (5) The Comptroller has the authority to adopt rules
3 to implement this section.

4 (2) This section shall not take effect upon this act
5 becoming a law.

6 Section 9. (1) The Florida School Impact Fee Policy
7 Commission is hereby created, to serve through June 30, 2000.

8 (2)(a) The commission shall be composed of the
9 following 15 members, who shall be appointed within 30 days
10 after the effective date of this section:

11 1. Six members selected by the Governor, none of whom
12 shall be a member of the Legislature at the time of
13 appointment, as follows: one representative from a local
14 school board, and five representatives at large.

15 2. Four members selected by the Speaker of the House
16 of Representatives, as follows: one member of the majority
17 party and one member of the minority party in the House of
18 Representatives, one representative from a local school board,
19 and one representative at large.

20 3. Four members selected by the President of the
21 Senate, as follows: one member of the majority party and one
22 member of the minority party in the Senate, one representative
23 from a local school board, and one representative at large.

24 4. The Commissioner of Education or the commissioner's
25 designee.

26 (b) Vacancies in the membership of the commission
27 shall be filled in the same manner as the original
28 appointments.

29 (c) All state agencies are directed to cooperate with
30 and assist the commission to the fullest extent possible. All
31 local governments are encouraged to assist and cooperate with

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1 the commission as necessary.

2 (d) The Legislative Committee on Intergovernmental
3 Relations is authorized to employ technical support and to
4 incur expenses related to the official duties of the
5 commission, and to expend funds appropriated to the committee
6 for carrying out the official duties of the commission.

7 (e) Commission members shall not receive remuneration
8 for their services but shall be reimbursed by the Legislative
9 Committee on Intergovernmental Relations for travel and per
10 diem expenses in accordance with s. 112.061, Florida Statutes.

11 (3)(a) The commission shall act as an advisory and
12 recommendatory body to the Governor and the Legislature.

13 (b) The commission shall convene its initial meeting
14 within 60 days after the effective date of this section. At
15 its initial meeting, the commission shall select a chair and
16 shall adopt rules of procedure. Thereafter, the commission
17 shall convene at the call of the chair.

18 (c) The commission shall study the use of impact fees
19 to finance school construction, the alternative methods of
20 funding school construction, and the pros and cons of each
21 method of funding.

22 (d) The commission shall formulate tax policies which
23 take into account school construction revenue needs, the
24 availability of alternative funding mechanisms, and other
25 accepted tax policy goals, including fairness and ease of
26 administration.

27 (e) The commission shall issue a report to the
28 Governor, the Speaker of the House of Representatives, and the
29 President of the Senate no later than February 1, 2000,
30 summarizing its findings, stating its conclusions, and
31 proposing any recommended statutory changes related to the tax

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1 laws of the state.

2 (4) This section shall take effect upon this act
3 becoming a law.

4 Section 10. (1) There is appropriated to the
5 Legislative Committee on Intergovernmental Relations from the
6 General Revenue Fund the sum of \$150,000 to be used for the
7 Florida School Impact Fee Policy Commission.

8 (2) This section shall take effect upon this act
9 becoming a law.

10 Section 11. Effective January 1, 2000, subsection (8)
11 of section 199.023, Florida Statutes, 1998 Supplement, is
12 amended to read:

13 199.023 Definitions.--As used in this chapter:

14 (8) "Affiliated group ~~of corporations~~" means one or
15 more chains of corporations or limited liability companies
16 connected through stock ownership or membership interest in a
17 limited liability company with a common parent corporation or
18 limited liability company, providing that:

19 (a) Stock or membership interest in a limited
20 liability company possessing at least 80 percent of the voting
21 power of all classes of stock or membership interest in a
22 limited liability company and at least 80 percent of each
23 class of the nonvoting stock or membership interest in a
24 limited liability company of each corporation or limited
25 liability company, except for the common parent corporation or
26 limited liability company, is owned directly by one or more of
27 the other corporations or limited liability companies; and

28 (b) The common parent corporation or limited liability
29 company directly owns stock or membership interest in a
30 limited liability company possessing at least 80 percent of
31 the voting power of all classes of stock or membership

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1 interest in a limited liability company and at least 80
2 percent of each class of the nonvoting stock or membership
3 interest in a limited liability company of at least one of the
4 other corporations or limited liability companies.

5
6 As used in this subsection, the term "nonvoting stock or
7 membership interest in a limited liability company" does not
8 include nonvoting stock or membership interest in a limited
9 liability company which is limited and preferred as to
10 dividends. For the purposes of this chapter, a common parent
11 may be a corporation or a limited liability company.

12 Section 12. Effective January 1, 2000, section
13 199.032, Florida Statutes, is amended to read:

14 199.032 Levy of annual tax.--An annual tax of 1.75 ~~2~~
15 mills is hereby imposed on each dollar of the just valuation
16 of all intangible personal property which has a taxable situs
17 in this state, except for notes and other obligations for the
18 payment of money, other than bonds, which are secured by
19 mortgage, deed of trust, or other lien upon real property
20 situated in the state. This tax shall be assessed and
21 collected as provided in this chapter.

22 Section 13. Effective January 1, 2000, subsection (1)
23 of section 199.033, Florida Statutes, is amended to read:

24 199.033 Securities in a Florida's Future Investment
25 Fund; tax rate.--

26 (1) Notwithstanding the provisions of this chapter,
27 the tax imposed under s. 199.032 on securities in a Florida's
28 Future Investment Fund shall apply at the rate of 1.60 ~~1.85~~
29 mills when the average daily balance in such funds exceeds \$2
30 billion and at the rate of 1.45 ~~1.70~~ mills when the average
31 daily balance in such funds exceeds \$5 billion.

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1 Section 14. Effective January 1, 2000, subsection (10)
2 of section 199.052, Florida Statutes, 1998 Supplement, is
3 amended to read:

4 199.052 Annual tax returns; payment of annual tax.--
5 (10) An affiliated group ~~of corporations~~ may elect to
6 make a consolidated return for any year. The election shall
7 be made by timely filing a consolidated return. Once made, an
8 election may not be revoked, and it is binding for the tax
9 year. The mere making of a consolidated return shall not in
10 itself provide a business situs in this state for intangible
11 personal property held by a corporation or limited liability
12 company. The fact that members of an affiliated group own
13 stock in corporations or membership interest in limited
14 liability companies which do not qualify under the stock
15 ownership or membership interest in a limited liability
16 company requirements as members of an affiliated group shall
17 not preclude the filing of a consolidated return on behalf of
18 the qualified members. Where a consolidated return is made,
19 intercompany accounts, including the capital stock or
20 membership interest in a limited liability company of an
21 includable corporation or limited liability company, other
22 than the parent, owned by another includable corporation or
23 limited liability company, shall not be subject to annual
24 taxation. However, capital stock or membership interest in a
25 limited liability company and other intercompany accounts of a
26 nonqualified member of the affiliated group shall be subject
27 to annual tax. Each consolidated return shall be accompanied
28 by documentation identifying all intercompany accounts and
29 containing such other information as the department shall
30 require. Failure to timely file a consolidated return shall
31 not prejudice the taxpayer's right to file a consolidated

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1 return, provided that the failure to file a consolidated
2 return is limited to 1 year and the taxpayer's intent to file
3 a consolidated return is evidenced by the taxpayer having
4 filed a consolidated return for the 3 years prior to the year
5 the return was not timely filed.

6 Section 15. Effective January 1, 2000, paragraph (1)
7 of subsection (1) and subsection (2) of section 199.185,
8 Florida Statutes, 1998 Supplement, are amended to read:

9 199.185 Property exempted from annual and nonrecurring
10 taxes.--

11 (1) The following intangible personal property shall
12 be exempt from the annual and nonrecurring taxes imposed by
13 this chapter:

14 (1) Two-thirds ~~One-third~~ of the accounts receivable
15 arising or acquired in the ordinary course of a trade or
16 business which are owned, controlled, or managed by a taxpayer
17 on January 1, 2000 ~~1999~~, and thereafter. It is the intent of
18 the Legislature that, pursuant to future legislative action,
19 the portion of such accounts receivable exempt from taxation
20 be increased to ~~two-thirds for taxes levied on January 1,~~
21 ~~2000, and further increased~~ to all such accounts receivable on
22 January 1, 2001, and thereafter. This exemption does not apply
23 to accounts receivable which arise outside the taxpayer's
24 ordinary course of trade or business. For the purposes of this
25 chapter, the term "accounts receivable" means a business debt
26 that is owed by another to the taxpayer or the taxpayer's
27 assignee in the ordinary course of trade or business and is
28 not supported by negotiable instruments. Accounts receivable
29 include, but are not limited to, credit card receivables,
30 charge card receivables, credit receivables, margin
31 receivables, inventory or other floor plan financing, lease

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1 payments past due, conditional sales contracts, retail
 2 installment sales agreements, financing lease contracts, and a
 3 claim against a debtor usually arising from sales or services
 4 rendered and which is not necessarily due or past due. The
 5 examples specified in this paragraph shall be deemed not to be
 6 supported by negotiable instruments. The term "negotiable
 7 instrument" means a written document that is legally capable
 8 of being transferred by indorsement or delivery. The term
 9 "indorsement" means the act of a payee or holder in writing
 10 his or her name on the back of an instrument without further
 11 qualifying words other than "pay to the order of" or "pay to"
 12 whereby the property is assigned and transferred to another.

13 (2)(a) With respect to the ~~first mill of the~~ annual
 14 tax, every natural person is entitled each year to an
 15 exemption of the first ~~\$100,000~~ ~~\$20,000~~ of the value of
 16 property otherwise subject to said tax. A husband and wife
 17 filing jointly are entitled to ~~shall have~~ an exemption of
 18 ~~\$200,000~~ ~~\$40,000~~. Every taxpayer that is not a natural person
 19 is entitled each year to an exemption of the first \$100,000 of
 20 the value of property otherwise subject to tax.

21 ~~(b) With respect to the last mill of the annual tax,~~
 22 ~~every natural person is entitled each year to an exemption of~~
 23 ~~the first \$100,000 of the value of property otherwise subject~~
 24 ~~to said tax. A husband and wife filing jointly shall have an~~
 25 ~~exemption of \$200,000.~~

26
 27 Agents and fiduciaries, other than guardians and custodians
 28 under a gifts-to-minors act, filing as such may not claim this
 29 exemption on behalf of their principals or beneficiaries;
 30 however, if the principal or beneficiary returns the property
 31 held by the agent or fiduciary and is a natural person, the

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1 principal or beneficiary may claim the exemption. No taxpayer
 2 shall be entitled to more than one exemption under this
 3 subsection paragraph (a) and one exemption under paragraph
 4 ~~(b)~~. This exemption shall not apply to that intangible
 5 personal property described in s. 199.023(1)(d).

6 Section 16. Paragraph (e) of subsection (1) of section
 7 212.05, Florida Statutes, 1998 Supplement, is amended to read:

8 212.05 Sales, storage, use tax.--It is hereby declared
 9 to be the legislative intent that every person is exercising a
 10 taxable privilege who engages in the business of selling
 11 tangible personal property at retail in this state, including
 12 the business of making mail order sales, or who rents or
 13 furnishes any of the things or services taxable under this
 14 chapter, or who stores for use or consumption in this state
 15 any item or article of tangible personal property as defined
 16 herein and who leases or rents such property within the state.

17 (1) For the exercise of such privilege, a tax is
 18 levied on each taxable transaction or incident, which tax is
 19 due and payable as follows:

20 (e)1. Effective January 1, 2000, at the rate of 6.5 6
 21 percent on the total charge charges for+

22 ~~a. All telegraph messages and long-distance telephone~~
 23 ~~calls beginning and terminating in this state,~~
 24 telecommunication service as defined in s. 203.012, and those
 25 services described in s. 203.012(2)(a). The tax shall be
 26 applied to the total charge for each message, call, or other
 27 segment or component of telecommunication service for which a
 28 customer is charged. It is the intent of the Legislature that,
 29 pursuant to future legislative action, the rate at which
 30 telecommunication service as defined in s. 203.012 and those
 31 services described in s. 203.012(2)(a) are taxed be reduced to

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1 6 percent on January 1, 2001, ~~except that the tax rate for~~
2 ~~charges for telecommunication service is 7 percent.~~

3 2. At the rate of 7 percent on the total charge for
4 electrical power or energy.

5 3. At the rate of 6 percent on charges for:

6 a.b. Any television system program service.

7 b.c. The installation of telecommunication and
8 telegraphic equipment.

9 d. ~~Electrical power or energy, except that the tax~~
10 ~~rate for charges for electrical power or energy is 7 percent.~~

11 4.2. For purposes of this chapter, "television system
12 program service" means the transmitting, by any means, of any
13 audio or video signal to a subscriber for other than
14 retransmission, or the installing, connecting, reconnecting,
15 disconnecting, moving, or changing of any equipment related to
16 such service. For purposes of this chapter, the term
17 "telecommunication service" does not include local service
18 provided through a pay telephone. The provisions of s.
19 212.17(3), regarding credit for tax paid on charges
20 subsequently found to be worthless, shall be equally
21 applicable to any tax paid under the provisions of this
22 section on charges for telecommunication or telegraph services
23 or electric power subsequently found to be uncollectible. The
24 word "charges" in this paragraph does not include any excise
25 or similar tax levied by the Federal Government, any political
26 subdivision of the state, or any municipality upon the
27 purchase or sale of telecommunication, television system
28 program, or telegraph service or electric power, which tax is
29 collected by the seller from the purchaser.

30 5.3. ~~Telegraph messages and telecommunication services~~
31 ~~which originate or terminate in this state, other than~~

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1 interstate private communication services, and are billed to a
2 customer, telephone number, or device located within this
3 state are taxable under this paragraph. Interstate private
4 communication services are taxable under this paragraph as
5 follows:

6 a. One hundred percent of the charge imposed at each
7 channel termination point within this state;

8 b. One hundred percent of the charge imposed for the
9 total channel mileage between each channel termination point
10 within this state; and

11 c. The portion of the interstate interoffice channel
12 mileage charge as determined by multiplying said charge times
13 a fraction, the numerator of which is the air miles between
14 the last channel termination point in this state and the
15 vertical and horizontal coordinates, 7856 and 1756,
16 respectively, and the denominator of which is the air miles
17 between the last channel termination point in this state and
18 the first channel termination point outside this state. The
19 denominator of this fraction shall be adjusted, if necessary,
20 by adding the numerator of said fraction to similarly
21 determined air miles in the state in which the other channel
22 termination point is located, so that the summation of the
23 apportionment factor for this state and the apportionment
24 factor for the other state is not greater than one, to ensure
25 that no more than 100 percent of the interstate interoffice
26 channel mileage charge can be taxed by this state and another
27 state.

28 ~~6.4.~~ The tax imposed pursuant to this paragraph shall
29 not exceed \$50,000 per calendar year on charges to any person
30 for interstate telecommunications services defined in s.
31 203.012(4) and (7)(b), if the majority of such services used

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1 by such person are for communications originating outside of
2 this state and terminating in this state. This exemption
3 shall only be granted to holders of a direct pay permit issued
4 pursuant to this subparagraph. No refunds shall be given for
5 taxes paid prior to receiving a direct pay permit. Upon
6 application, the department may issue a direct pay permit to
7 the purchaser of telecommunications services authorizing such
8 purchaser to pay tax on such services directly to the
9 department. Any vendor furnishing telecommunications services
10 to the holder of a valid direct pay permit shall be relieved
11 of the obligation to collect and remit the tax on such
12 service. Tax payments and returns pursuant to a direct pay
13 permit shall be monthly. For purposes of this subparagraph,
14 the term "person" shall be limited to a single legal entity
15 and shall not be construed as meaning a group or combination
16 of affiliated entities or entities controlled by one person or
17 group of persons.

18 ~~7.5.~~ If the sale of a television system program
19 service, as defined in this paragraph, also involves the sale
20 of an item exempt under s. 212.08(7)(j), the tax shall be
21 applied to the value of the taxable service when it is sold
22 separately. If the company does not offer this service
23 separately, the consideration paid shall be separately
24 identified and stated with respect to the taxable and exempt
25 portions of the transaction as a condition of the exemption,
26 except that the amount identified as taxable shall not be less
27 than the cost of the service.

28 Section 17. Subsection (11) of section 212.12, Florida
29 Statutes, 1998 Supplement, is amended to read:

30 212.12 Dealer's credit for collecting tax; penalties
31 for noncompliance; powers of Department of Revenue in dealing

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1 with delinquents; brackets applicable to taxable transactions;
2 records required.--

3 (11) The department is authorized to provide by rule
4 the tax amounts and brackets applicable to all taxable
5 transactions that occur in counties that have a surtax at a
6 rate other than 1 percent which transactions would otherwise
7 have been transactions taxable at the rate of 6 percent.
8 Likewise, the department is authorized to promulgate by rule
9 the tax amounts and brackets applicable to transactions
10 taxable at 3 percent pursuant to s. 212.08(3), transactions
11 taxable ~~at 7 percent~~ pursuant to s. 212.05(1)(e)1. and 2., and
12 on transactions which would otherwise have been so taxable in
13 counties which have adopted a discretionary sales surtax.

14 Section 18. With respect to charges for
15 telecommunication service that are regularly billed on a
16 monthly cycle, the changes in the sales tax rate provided for
17 by the amendment to s. 212.05, Florida Statutes, 1998
18 Supplement, by this act shall apply to charges appearing on
19 any bill dated on or after February 1, 2000.

20 Section 19. Subsections (1) and (4) of section 212.11,
21 Florida Statutes, 1998 Supplement, are amended to read:

22 212.11 Tax returns and regulations.--

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

26 1. Sixty-six percent of the current month's liability
27 pursuant to this chapter as shown on the tax return;

28 2. Sixty-six percent of the tax reported on the tax
29 return pursuant to this chapter by a dealer for the taxable
30 transactions occurring during the corresponding month of the
31 preceding calendar year; or

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1 3. Sixty-six percent of the average tax liability
2 pursuant to this chapter for those months during the preceding
3 calendar year in which the dealer reported taxable
4 transactions.

5 (b) For the purpose of ascertaining the amount of tax
6 payable under this chapter, it shall be the duty of all
7 dealers to file a return and remit the tax, on or before the
8 20th day of the month, or on or before the 28th day of the
9 month if the dealer is complying with paragraph (a), to the
10 department, upon forms prepared and furnished by it or in a
11 format prescribed by it. Such return must show the rentals,
12 admissions, gross sales, or purchases, as the case may be,
13 arising from all leases, rentals, admissions, sales, or
14 purchases taxable under this chapter during the preceding
15 calendar month.

16 (c) However, the department may require:

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

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

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

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

29 (d) The department may authorize dealers who are newly
30 required to file returns and pay tax quarterly to file returns
31 and remit the tax for the 3-month periods ending in February,

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1 May, August, and November, and may authorize dealers who are
2 newly required to file returns and pay tax semiannually to
3 file returns and remit the tax for the 6-month periods ending
4 in May and November.

5 (e) The department shall accept returns, except those
6 required to be initiated through an electronic data
7 interchange, as timely if postmarked on or before the 20th day
8 of the month, or on or before the 28th day of the month if the
9 dealer is required to file under paragraph (a); if the filing
10 date deadline ~~20th day~~ falls on a Saturday, Sunday, or federal
11 or state legal holiday, returns shall be accepted as timely if
12 postmarked on the next succeeding workday. Any dealer who
13 operates two or more places of business for which returns are
14 required to be filed with the department and maintains records
15 for such places of business in a central office or place shall
16 have the privilege on each reporting date of filing a
17 consolidated return for all such places of business in lieu of
18 separate returns for each such place of business; however,
19 such consolidated returns must clearly indicate the amounts
20 collected within each county of the state. Any dealer who
21 files a consolidated return shall calculate his or her
22 estimated tax liability for each county by the same method the
23 dealer uses to calculate his or her estimated tax liability on
24 the consolidated return as a whole. Each dealer shall file a
25 return for each tax period even though no tax is due for such
26 period.

27 (f)1. A taxpayer who is required to remit taxes by
28 electronic funds transfer shall make a return in a manner that
29 is initiated through an electronic data interchange. The
30 acceptable method of transfer, the method, form, and content
31 of the electronic data interchange, giving due regard to

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1 developing uniform standards for formats as adopted by the
2 American National Standards Institute, the circumstances under
3 which an electronic data interchange shall serve as a
4 substitute for the filing of another form of return, and the
5 means, if any, by which taxpayers will be provided with
6 acknowledgments, shall be as prescribed by the department. The
7 department must accept such returns as timely if initiated and
8 accepted on or before the 20th day of the month, or on or
9 before the 28th day of the month if the dealer is required to
10 file under paragraph (a). If the filing date deadline ~~20th day~~
11 falls on a Saturday, Sunday, or federal or state legal
12 holiday, returns must be accepted as timely if initiated and
13 accepted on the next succeeding workday.

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

20 (4)(a) Each dealer who is subject to the tax imposed
21 by this chapter and who paid such tax for the preceding state
22 fiscal year in an amount greater than or equal to \$200,000
23 ~~\$100,000~~ shall calculate the amount of estimated tax due
24 pursuant to this section for any month as provided in
25 paragraph (1)(a).

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

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1 month and remitted by electronic funds transfer by the 28th
2 ~~20th~~ day thereof.

3 (c) Any dealer who is eligible to file a consolidated
4 return and who paid the tax imposed by this chapter for the
5 immediately preceding state fiscal year in an amount greater
6 than or equal to \$200,000~~\$100,000~~ or would have paid the tax
7 in such amount if he or she had filed a consolidated return
8 shall be subject to the provisions of this subsection
9 notwithstanding an election by the dealer in any month to file
10 a separate 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 \$200,000~~\$100,000~~ or greater in the previous state fiscal year
15 may 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 \$200,000
26 ~~\$100,000~~ or greater during the state fiscal year ending the
27 year in which the application is made. A qualified dealer
28 must also remit the sales tax for each sale of a boat, motor
29 vehicle, or aircraft with a sales price of \$200,000~~\$100,000~~
30 or greater by either electronic funds transfer on the date of
31 the sale or on a form prescribed by the department and

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1 postmarked on the date of the sale.

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

4 Section 20. Subsection (4) of section 212.04, Florida
5 Statutes, 1998 Supplement, is amended to read:

6 212.04 Admissions tax; rate, procedure, enforcement.--

7 (4) Each person who exercises the privilege of
8 charging admission taxes, as herein defined, shall apply for,
9 and at that time shall furnish the information and comply with
10 the provisions of s. 212.18 not inconsistent herewith and
11 receive from the department, a certificate of right to
12 exercise such privilege, which certificate shall apply to each
13 place of business where such privilege is exercised and shall
14 be in the manner and form prescribed by the department. Such
15 certificate shall be issued upon payment to the department of
16 a registration fee of \$5 by the applicant. Each person
17 exercising the privilege of charging such admission taxes as
18 herein defined shall cause to be kept records and accounts
19 showing the admission which shall be in the form as the
20 department may from time to time prescribe, inclusive of
21 records of all tickets numbered and issued for a period of not
22 less than the time within which the department may, as
23 permitted by s. 95.091(3), make an assessment with respect to
24 any admission evidenced by such records and accounts, and
25 inclusive of all bills or checks of customers who are charged
26 any of the taxes defined herein, showing the charge made to
27 each for that period. The department is empowered to use each
28 and every one of the powers granted herein to the department
29 to discover the amount of tax to be paid by each such person
30 and to enforce the payment thereof as are hereby granted the
31 department for the discovery and enforcement of the payment of

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1 taxes hereinafter levied on the sales of tangible personal
2 property. The failure of any person to pay such taxes before
3 the 21st day of the succeeding month after the taxes are
4 collected, except as otherwise provided in this chapter, shall
5 render such person liable to the same penalties that are
6 hereafter imposed upon such person for being delinquent in the
7 payment of taxes imposed upon the sales of tangible personal
8 property; the failure of any person to render returns and to
9 pay taxes as prescribed herein shall render such person
10 subject to the same penalties, by way of charges for
11 delinquencies, at the rate of 10 percent per month for a total
12 amount of tax delinquent up to a total of 50 percent of such
13 tax and at the rate of 100-percent penalty for attempted
14 evasion of payment of any such tax or for any attempt to file
15 false or misleading returns that are required to be filed by
16 the department.

17 Section 21. Subsection (1) of section 212.15, Florida
18 Statutes, is amended to read:

19 212.15 Taxes declared state funds; penalties for
20 failure to remit taxes; due and delinquent dates; judicial
21 review.--

22 (1) The taxes imposed by this chapter shall, except as
23 provided in s. 212.06(5)(a)2.e., become state funds at the
24 moment of collection and shall for each month be due to the
25 department on the first day of the succeeding month and be
26 delinquent on the 21st day of such month, except as otherwise
27 provided in this chapter. All returns postmarked after the
28 20th day of such month are delinquent, except as otherwise
29 provided in this chapter.

30 Section 22. Section 213.235, Florida Statutes, is
31 created to read:

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1 213.235 Determination of interest on deficiencies.--
2 (1) The annual rate of interest applicable to tax
3 payment deficiencies shall be the adjusted rate established by
4 the executive director of the department under subsection (2).
5 This annual rate of interest is applicable to all taxes
6 enumerated in s. 213.05 unless otherwise provided.
7 (2) If the adjusted prime rate charged by banks,
8 rounded to the nearest full percent, during either:
9 (a) The 6-month period ending on September 30 of any
10 calendar year; or
11 (b) The 6-month period ending on March 31 of any
12 calendar year,
13
14 differs from the interest rate in effect on such date, the
15 executive director of the department shall, within 20 days,
16 establish an adjusted rate of interest equal to such adjusted
17 prime rate.
18 (3) An adjusted rate of interest established under
19 this section shall become effective:
20 (a) On January 1 of the succeeding year, if based upon
21 the adjusted prime rate for the 6-month period ending on
22 September 30; or
23 (b) On July 1 of the same calendar year, if based upon
24 the adjusted prime rate for the 6-month period ending on March
25 31.
26 (4) For the purposes of this section, "adjusted prime
27 rate charged by banks" means the average predominant prime
28 rate quoted by commercial banks to large businesses, as
29 determined by the Board of Governors of the Federal Reserve
30 System.
31 (5) Once established, an adjusted rate of interest

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1 shall remain in effect until an adjustment is made under
2 subsection (2).

3 Section 23. Section 213.255, Florida Statutes, is
4 created to read:

5 213.255 Interest.--Interest shall be paid on
6 overpayments of taxes, payment of taxes not due, or taxes paid
7 in error, subject to the following conditions:

8 (1) A refund application must be filed with the
9 department within the time specified by s. 215.26.

10 (2) A refund application shall not be processed until
11 it is determined complete. A refund application is complete
12 if it is filed on a permitted form and contains:

13 (a) The taxpayer's name, address, identifying number,
14 and signature.

15 (b) Sufficient information, whether on the application
16 or attachments, to permit mathematical verification of the
17 amount of the refund.

18 (c) The amount claimed.

19 (d) The specific grounds upon which the refund is
20 claimed.

21 (e) The taxable years or periods involved.

22 (3) Within 30 days after receipt of the refund
23 application, the department shall examine the application and
24 notify the applicant of any apparent errors or omissions and
25 request any additional information the department is permitted
26 by law to require. An application shall be considered
27 complete upon receipt of all requested information and
28 correction of any error or omission for which the applicant
29 was timely notified, or when the time for such notification
30 has expired, whichever is later.

31 (4) Interest shall not commence until 90 days after a

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1 complete refund application has been filed and the amount of
2 overpayment has not been refunded to the taxpayer or applied
3 as a credit to the taxpayer's account. If the department and
4 the taxpayer mutually agree that an audit or verification is
5 necessary in order to determine the taxpayer's entitlement to
6 the refund, interest shall not commence until the audit or
7 verification of the claim is final.

8 (5) If a tax is adjudicated unconstitutional and
9 refunds are ordered by the court, interest shall not commence
10 on complete applications until 90 days after the adjudication
11 becomes final and unappealable or 90 days after a complete
12 application has been filed, whichever is later.

13 (6) Interest shall be paid until a date determined by
14 the department which shall be no more than 7 days prior to the
15 date of the issuance of the refund warrant by the Comptroller.

16 (7) If the department intends to pay a refund claim
17 prior to completion of an audit, the department may condition
18 its payment of the refund claim upon the person filing a cash
19 bond or surety bond in the amount of the refund claimed or
20 making such other security arrangements satisfactory to
21 protect the state's interests. The department may impose this
22 condition only when it has reasonable cause to believe that it
23 could not recover the amount of any refund paid in error from
24 the person claiming the refund. The cash or surety bond shall
25 be endorsed by a surety company authorized to do business in
26 this state and shall be conditioned upon payment in full of
27 the amount of any refund paid in error for any reason. The
28 department shall provide a written notice of its determination
29 that a cash or surety bond is required as a condition of
30 payment prior to audit, in which event interest shall not
31 commence until the person filing the claim satisfies this

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1 requirement. Such bond shall remain in place while the
2 department retains a right pursuant to s. 95.091(3) to audit
3 the refund claim. Upon completion of an audit of the claim,
4 the department shall agree to a reduction in the bond amount
5 equal to the portion of the refund claim approved by the
6 department.

7 (8) Nothing in this section is intended to alter the
8 department's right to audit or verify refund claims either
9 before or after they are paid.

10 (9) In the event that the department pays a refund
11 claim that is later determined to have been paid in error, the
12 person to whom the refund was paid shall be assessed interest
13 on the amount of the erroneous refund payment, commencing with
14 the date of the erroneous payment and continuing until the
15 erroneous payment amount is repaid to the department. If the
16 department determines that the erroneous refund claim was not
17 due to reasonable cause, there shall be added a penalty in the
18 amount of 10 percent of the erroneously refunded tax. If the
19 department determines that the erroneous refund claim was due
20 to fraud, there shall be added a penalty in the amount of 100
21 percent of the erroneously refunded tax.

22 (10) The provisions of this section shall apply with
23 regard to refund claims filed on or after July 1, 1999, and
24 beginning July 1, 2000, shall apply with regard to any then
25 pending refund claims that were filed with the department
26 prior to July 1, 1999.

27 (11) The department is authorized to adopt such rules,
28 not inconsistent with the provisions of this section, as are
29 necessary for the implementation of this section including, but
30 not limited to, rules establishing the information necessary
31 for a complete refund application, the procedures for denying

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1 an incomplete application, and the standards and guidelines to
2 be applied in determining when to require a bond under the
3 provisions of subsection (7).

4 (12) The rate of interest shall be the adjusted rate
5 established pursuant to s. 213.235, except that the annual
6 rate of interest shall never be greater than 11 percent. This
7 annual rate of interest shall be applied to all refunds of
8 taxes administered by the department except for corporate
9 income taxes and emergency excise taxes governed by ss.
10 220.721 and 220.723.

11 Section 24. Subsection (1) of section 198.15, Florida
12 Statutes, is amended to read:

13 198.15 When tax due; extension; interest; penalty.--

14 (1) The tax imposed by this chapter is due and payable
15 on or before the last day prescribed by law for paying the
16 federal estate tax pursuant to the initial estate tax return
17 and shall be paid by the personal representative to the
18 department. The department shall extend the time for payment
19 of the tax or any part of the tax if the time for paying the
20 federal estate tax is extended, provided the personal
21 representative files with the department a copy of the
22 approved federal extension notice within 30 days after
23 receiving such notice. No extension shall be for more than 1
24 year, and the aggregate of extensions with respect to any
25 estate shall not exceed 10 years from the due date. In such
26 case, the amount in respect of which the extension is granted
27 shall be paid on or before the date of the expiration of the
28 period of the extension, unless a further extension is
29 granted. If the time for the payment is thus extended, there
30 shall be collected, as part of such amount, interest thereon
31 at the adjusted rate established pursuant to s. 213.235 ~~of 1~~

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1 ~~percent per month of the amount due~~ from the due date of the
2 tax to the date the same is paid.

3 Section 25. Subsection (5) of section 198.155, Florida
4 Statutes, is amended to read:

5 198.155 Payment of tax on generation-skipping
6 transfers.--

7 (5) If the tax, or any portion thereof, is not paid
8 before it becomes delinquent, it shall bear interest from the
9 due date until paid at the adjusted rate established pursuant
10 to s. 213.235 of 1 percent per month for each month or
11 fraction thereof that it is delinquent.

12 Section 26. Subsection (3) of section 198.16, Florida
13 Statutes, is amended to read:

14 198.16 Notice of determination of deficiency in
15 federal tax to be filed with department.--

16 (3) If, based upon any deficiency and the ground
17 therefor, it shall appear that the amount of tax previously
18 paid is less than the amount of tax owing, the difference,
19 together with interest at the adjusted rate established
20 pursuant to s. 213.235 of 1 percent per month from the due
21 date of the tax, shall be paid upon notice and demand by the
22 department. In the event the personal representative or person
23 required to return and pay such tax shall fail to give the
24 notice required by this section, any additional tax which
25 shall be owing may be assessed, or a proceeding in court for
26 the collection of such tax may be begun without assessment at
27 any time prior to the filing of such notice or within 30 days
28 after the delinquent filing of such notice, notwithstanding
29 the provisions of s. 198.28.

30 Section 27. Subsection (2) of section 198.18, Florida
31 Statutes, is amended to read:

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1 198.18 Failure to pay tax; penalties; delinquent or
2 deficient taxes, interest.--

3 (2) Any deficiency in tax or any tax payment not
4 received by the department on or before the due date as
5 provided in s. 198.15, in addition to any other penalties,
6 shall bear interest at the adjusted rate established pursuant
7 to s. 213.235 of 1 percent per month of the amount due from
8 the due date until paid. The department may settle or
9 compromise such interest pursuant to s. 213.21.

10 Section 28. Subsection (2) of section 199.282, Florida
11 Statutes, 1998 Supplement, is amended to read:

12 199.282 Penalties for violation of this chapter.--

13 (2) If any annual or nonrecurring tax is not paid by
14 the statutory due date, then despite any extension granted
15 under s. 199.232(6), interest shall run on the unpaid balance
16 from such due date until paid at the adjusted rate established
17 pursuant to s. 213.235 of 12 percent per year.

18 Section 29. Paragraph (c) of subsection (2) of section
19 201.17, Florida Statutes, is amended to read:

20 201.17 Penalties for failure to pay tax required.--

21 (2) If any document, instrument, or paper upon which
22 the tax under this chapter is imposed, upon audit or at time
23 of recordation, does not show the proper amount of tax paid,
24 or if the tax imposed by this chapter on any document,
25 instrument, or paper is not timely reported and paid as
26 required by s. 201.133, the person or persons liable for the
27 tax upon the document, instrument, or paper shall be subject
28 to:

29 (c) Payment of interest to the Department of Revenue,
30 accruing from the date the tax is due until paid, at the
31 adjusted rate established pursuant to s. 213.235 of 1 percent

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1 ~~per month~~, based on the amount of tax not paid.

2 Section 30. Section 203.06, Florida Statutes, is
3 amended to read:

4 203.06 Interest on delinquent payments.--Any payments
5 as imposed in this chapter, if not received by the Department
6 of Revenue on or before the due date as provided by law, shall
7 include, as an additional part of such amount due, interest at
8 the adjusted rate established pursuant to s. 213.235 ~~of 1~~
9 ~~percent per month~~, accruing from the date due until paid.

10 Section 31. For the purpose of incorporating the
11 amendment to section 203.06, Florida Statutes, in a reference
12 thereto, section 203.62, Florida Statutes, is reenacted to
13 read:

14 203.62 Applicability of specified sections of part
15 I.--The provisions of ss. 203.01, 203.012, 203.013, 203.02,
16 203.03, 203.04, 203.06, and 203.07 shall be applicable to the
17 levy and collection of taxes imposed pursuant to this part as
18 if fully set out in this part.

19 Section 32. Subsection (2) of section 206.44, Florida
20 Statutes, is amended to read:

21 206.44 Penalty and interest for failure to report on
22 time; penalty and interest on tax deficiencies.--

23 (2) Any payment that is not received by the department
24 on or before the due date as provided in s. 206.43 shall bear
25 interest at the adjusted rate established pursuant to s.
26 213.235 ~~of 1 percent per month~~, from the date due until paid.
27 Interest on any delinquent tax shall be calculated beginning
28 on the 21st day of the month for which the tax is due, except
29 as otherwise provided in this part.

30 Section 33. For the purpose of incorporating the
31 amendment to section 206.44, Florida Statutes, in a reference

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1 thereto, subsection (1) of section 206.06, Florida Statutes,
2 is reenacted to read:

3 206.06 Estimate of amount of fuel taxes due and
4 unpaid.--

5 (1) Whenever any terminal supplier, importer,
6 exporter, or wholesaler neglects or refuses to make and file
7 any report for any calendar month, as required by the fuel tax
8 laws of this state, or files an incorrect or fraudulent
9 report, or is in default in the payment of any fuel taxes and
10 penalties thereon payable under the laws of this state, the
11 department shall, from any information it may be able to
12 obtain from its office or elsewhere, estimate the number of
13 gallons of motor fuel with respect to which the terminal
14 supplier, importer, exporter, or wholesaler has become liable
15 for taxes under the fuel tax laws of this state and the amount
16 of taxes due and payable thereon, to which sum shall be added
17 a penalty and interest as provided in s. 206.44.

18 Section 34. For the purpose of incorporating the
19 amendment to section 206.44, Florida Statutes, in a reference
20 thereto, section 206.94, Florida Statutes, is reenacted to
21 read:

22 206.94 Department may estimate diesel fuels sold or
23 used.--When any person neglects or refuses to file any report
24 as required by s. 206.91 or files an incorrect or fraudulent
25 report, the department shall determine, after investigation,
26 the number of gallons of diesel fuels with respect to which
27 the person has incurred liability under this part for any
28 particular period and fix the amount of taxes due and payable
29 thereon, to which taxes due shall be added the penalties and
30 interest imposed by s. 206.44 as a penalty for the default of
31 such person. The department may settle or compromise such

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1 penalties pursuant to s. 213.21.

2 Section 35. For the purpose of incorporating the
3 amendment to section 206.44, Florida Statutes, in a reference
4 thereto, section 206.97, Florida Statutes, is reenacted to
5 read:

6 206.97 Applicability of specified sections of part
7 I.--The provisions of ss. 206.01, 206.02, 206.026, 206.027,
8 206.028, 206.04, 206.051, 206.052, 206.054, 206.055, 206.07,
9 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
10 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
11 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
12 206.23, 206.24, 206.25, 206.27, 206.28, 206.41, 206.415,
13 206.416, 206.43, 206.435, 206.44, 206.48, 206.49, 206.56,
14 206.59, 206.606, 206.608, 206.61, and 206.62 of part I of this
15 chapter shall, as far as lawful or practicable, be applicable
16 to the tax herein levied and imposed and to the collection
17 thereof as if fully set out in this part. However, no
18 provision of any such section shall apply if it conflicts with
19 any provision of this part.

20 Section 36. For the purpose of incorporating the
21 amendment to section 206.44, Florida Statutes, in a reference
22 thereto, subsection (3) of section 206.9915, Florida Statutes,
23 is reenacted to read:

24 206.9915 Legislative intent and general provisions.--

25 (3) The provisions of ss. 206.01, 206.02, 206.026,
26 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,
27 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,
28 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
29 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
30 206.22, 206.24, 206.27, 206.28, 206.416, 206.42, 206.425,
31 206.44, 206.48, 206.49, 206.56, 206.59, 206.86, 206.87,

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1 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745,
2 206.94, 206.945, and 206.9815 shall, as far as lawful or
3 practicable, be applicable to the levy and collection of taxes
4 imposed pursuant to this part as if fully set out in this part
5 and made expressly applicable to the taxes imposed herein.

6 Section 37. For the purpose of incorporating the
7 amendment to section 206.44, Florida Statutes, in a reference
8 thereto, paragraph (a) of subsection (2) of section 336.021,
9 Florida Statutes, as amended by section 16 of chapter 97-54,
10 Laws of Florida, is reenacted to read:

11 336.021 County transportation system; levy of
12 ninth-cent fuel tax on motor fuel and diesel fuel.--

13 (2)(a) The tax collected by the department pursuant to
14 subsection (1) shall be transferred to the Ninth-cent Fuel Tax
15 Trust Fund, which fund is created for distribution to the
16 counties pursuant to paragraph (1)(d). The department shall
17 deduct the administrative costs incurred by it in collecting,
18 administering, enforcing, and distributing back to the
19 counties the tax, which administrative costs may not exceed 2
20 percent of collections authorized by this section. The total
21 administrative cost shall be prorated among those counties
22 levying the tax according to the following formula, which
23 shall be revised on July 1 of each year: Two-thirds of the
24 amount deducted shall be based on the county's proportional
25 share of the number of dealers who are registered for purposes
26 of chapter 212 on June 30th of the preceding state fiscal
27 year, and one-third of the amount deducted shall be based on
28 the county's share of the total amount of the tax collected
29 during the preceding state fiscal year. The department has the
30 authority to prescribe and publish all forms upon which
31 reports shall be made to it and other forms and records deemed

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1 to be necessary for proper administration and collection of
2 the tax levied by any county and shall adopt rules necessary
3 to enforce this section, which rules shall have the full force
4 and effect of law. The provisions of ss. 206.026, 206.027,
5 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,
6 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
7 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
8 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
9 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45,
10 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872,
11 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, and
12 206.945 shall, as far as practicable, be applicable to the
13 levy and collection of the tax imposed pursuant to this
14 section as if fully set out in this section.

15 Section 38. For the purpose of incorporating the
16 amendment to section 206.44, Florida Statutes, in a reference
17 thereto, paragraph (a) of subsection (2) of section 336.025,
18 Florida Statutes, as amended by section 18 of chapter 97-54,
19 Laws of Florida, is reenacted to read:

20 336.025 County transportation system; levy of local
21 option fuel tax on motor fuel and diesel fuel.--

22 (2)(a) The tax levied pursuant to paragraph (1)(a)
23 shall be collected and remitted in the same manner provided by
24 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
25 paragraph (1)(b) shall be collected and remitted in the same
26 manner provided by s. 206.41(1)(e). The taxes remitted
27 pursuant to this section shall be transferred to the Local
28 Option Fuel Tax Trust Fund, which fund is created for
29 distribution to the county and eligible municipal governments
30 within the county in which the tax was collected and which
31 fund is subject to the service charge imposed in chapter 215.

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1 The tax shall be distributed monthly by the department in the
2 same manner provided by s. 336.021(1)(c) and (d). The
3 department shall deduct the administrative costs incurred by
4 it in collecting, administering, enforcing, and distributing
5 back to the counties the tax, which administrative costs may
6 not exceed 2 percent of collections authorized by this
7 section. The total administrative costs shall be prorated
8 among those counties levying the tax according to the
9 following formula, which shall be revised on July 1 of each
10 year: Two-thirds of the amount deducted shall be based on the
11 county's proportional share of the number of dealers who are
12 registered for purposes of chapter 212 on June 30 of the
13 preceding state fiscal year, and one-third of the amount
14 deducted shall be based on the county's share of the total
15 amount of the tax collected during the preceding state fiscal
16 year. The department has the authority to prescribe and
17 publish all forms upon which reports shall be made to it and
18 other forms and records deemed to be necessary for proper
19 administration and collection of the taxes levied by any
20 county and shall promulgate such rules as may be necessary for
21 the enforcement of this section, which rules shall have the
22 full force and effect of law. The provisions of ss. 206.026,
23 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,
24 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,
25 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
26 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
27 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44,
28 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87,
29 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and
30 206.945 shall, as far as practicable, be applicable to the
31 levy and collection of taxes imposed pursuant to this section

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1 as if fully set out in this section.

2 Section 39. Subsection (2) of section 207.007, Florida
3 Statutes, is amended to read:

4 207.007 Offenses; penalties and interest.--

5 (2) In addition to any other penalties, any delinquent
6 tax shall bear interest at the adjusted rate established
7 pursuant to s. 213.235 of 1 percent per month, or fraction
8 thereof, calculated from the date the tax was due. If the
9 department enters into a cooperative reciprocal agreement
10 under the provisions of s. 207.0281, the department shall
11 collect and distribute all interest due to other jurisdictions
12 at the same rate as if such interest were due to the state.

13 Section 40. Subsection (1) and paragraph (a) of
14 subsection (4) of section 211.076, Florida Statutes, are
15 amended to read:

16 211.076 Interest and penalties; failure to pay tax or
17 file return; estimated tax underpayments.--

18 (1) If any part of the tax imposed by this part is not
19 paid on or before the due date, interest shall be added to the
20 amount due at the adjusted rate established pursuant to s.
21 213.235 of 12 percent per year from the due date until the
22 date of payment.

23 (4)(a) Except as provided in paragraph (c), the
24 taxpayer is liable for interest at the adjusted rate
25 established pursuant to s. 213.235 of 12 percent per year and
26 a penalty at the rate of 12 percent per year on any
27 underpayment of estimated tax determined under this
28 subsection.

29 Section 41. Paragraph (f) of subsection (1) and
30 paragraph (d) of subsection (2) of section 211.33, Florida
31 Statutes, are amended to read:

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1 211.33 Administration of the tax; returns; delinquency
2 penalties and interest; departmental inspections of records.--

3 (1)

4 (f) Except as provided in subparagraph 3., the
5 taxpayer shall be liable for interest at the adjusted rate
6 established pursuant to s. 213.235 of 12 percent per year and
7 for a penalty in an amount determined at the rate of 20
8 percent per year upon the amount of any underpayment of
9 estimated tax determined under this paragraph.

10 1. The amount of any underpayment of estimated tax
11 shall be the excess of:

12 a. The amount of the installment which would be
13 required to be paid if the estimated tax were equal to 80
14 percent of the tax shown on the return for the taxable year
15 or, if no return were filed, 80 percent of the tax for such
16 year, over

17 b. The amount, if any, of the installment paid on or
18 before the last date prescribed for payment.

19 2. The period of the underpayment for which interest
20 and penalties shall apply shall commence on the date the
21 installment was required to be paid and shall terminate on the
22 date on which the amount of underpayment is paid. A payment of
23 estimated tax on any installment date shall be considered a
24 payment of any previous underpayment only to the extent such
25 payment exceeds the amount of the installment determined under
26 sub-subparagraph 1.a. for such installment date.

27 3. No penalty or interest for underpayment of any
28 installment of estimated tax shall be imposed if the total
29 amount of all such payments made on or before the last date
30 prescribed for the payment of such installment equals or
31 exceeds the amount which would have been required to be paid

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1 on or before such date if the estimated tax were the lesser
2 of:

3 a. An amount equal to 80 percent of the tax finally
4 due for the taxable year; or

5 b. An amount equal to the tax shown on the taxpayer's
6 return for the preceding taxable year, if a return showing a
7 liability for tax was filed by the taxpayer for the preceding
8 year.

9 (2)

10 (d) In addition to the delinquency penalty provided in
11 paragraph (c), the department shall assess interest on the
12 unpaid balance of any such tax which becomes delinquent,
13 without regard to any extensions, at the adjusted rate
14 established pursuant to s. 213.235 of 12 percent per year,
15 from April 1 to the date of payment. Interest prescribed by
16 this paragraph shall be deemed assessed upon the assessment of
17 the tax and shall be collected and paid in the same manner.

18 Section 42. Subsection (3) of section 212.12, Florida
19 Statutes, 1998 Supplement, is amended to read:

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

24 (3) When any dealer, or other person charged herein,
25 fails to remit the tax, or any portion thereof, on or before
26 the day when such tax is required by law to be paid, there
27 shall be added to the amount due interest on ~~at the rate of 1~~
28 ~~percent per month~~ of the amount due from the date due until
29 paid at the adjusted rate established pursuant to s. 213.235.
30 Interest on the delinquent tax shall be calculated beginning
31 on the 21st day of the month following the month for which the

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1 tax is due, except as otherwise provided in this chapter.

2 Section 43. For the purpose of incorporating the
3 amendment to section 212.12, Florida Statutes, 1998
4 Supplement, in a reference thereto, paragraph (e) of
5 subsection (6) of section 193.501, Florida Statutes, is
6 reenacted to read:

7 193.501 Assessment of lands subject to a conservation
8 easement, environmentally endangered lands, or lands used for
9 outdoor recreational or park purposes when land development
10 rights have been conveyed or conservation restrictions have
11 been covenanted.--

12 (6) The following terms whenever used as referred to
13 in this section have the following meanings unless a different
14 meaning is clearly indicated by the context:

15 (e) "Deferred tax liability" means an amount equal to
16 the difference between the total amount of taxes that would
17 have been due in March in each of the previous years in which
18 the conveyance or covenant was in effect if the property had
19 been assessed under the provisions of s. 193.011 and the total
20 amount of taxes actually paid in those years when the property
21 was assessed under the provisions of this section, plus
22 interest on that difference computed as provided in s.
23 212.12(3).

24 Section 44. For the purpose of incorporating the
25 amendment to section 212.12, Florida Statutes, 1998
26 Supplement, in a reference thereto, paragraph (b) of
27 subsection (9) of section 193.503, Florida Statutes, is
28 reenacted to read:

29 193.503 Classification and assessment of historic
30 property used for commercial or certain nonprofit purposes.--

31 (9)

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1 (b) For purposes of this subsection, "deferred tax
2 liability" means an amount equal to the difference between the
3 total amount of taxes that would have been due in March if the
4 property had been assessed under the provisions of s. 193.011
5 and the total amount of taxes actually paid in those years
6 when the property was assessed under the provisions of this
7 section, plus interest on that difference computed as provided
8 in s. 212.12(3).

9 Section 45. For the purpose of incorporating the
10 amendment to section 212.12, Florida Statutes, 1998
11 Supplement, in a reference thereto, subsection (8) of section
12 193.505, Florida Statutes, is reenacted to read:

13 193.505 Assessment of historically significant
14 property when development rights have been conveyed or
15 historic preservation restrictions have been covenanted.--

16 (8) For the purposes of this section, the term
17 "deferred tax liability" means an amount equal to the
18 difference between the total amount of taxes which would have
19 been due in March in each of the previous years in which a
20 covenant executed and accepted pursuant to this section was in
21 effect if the property had been assessed under the provisions
22 of s. 193.011 irrespective of any negative impact on fair
23 market value that restrictions imposed pursuant to this
24 section may have caused and the total amount of taxes actually
25 paid in those years, plus interest on that difference computed
26 as provided in s. 212.12(3).

27 Section 46. For the purpose of incorporating the
28 amendment to section 212.12, Florida Statutes, 1998
29 Supplement, in a reference thereto, subsection (7) of section
30 196.1997, Florida Statutes, is reenacted to read:

31 196.1997 Ad valorem tax exemptions for historic

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1 properties.--

2 (7) To qualify for an exemption, the property owner
3 must enter into a covenant or agreement with the governing
4 body for the term for which the exemption is granted. The
5 form of the covenant or agreement must be established by the
6 Department of State and must require that the character of the
7 property, and the qualifying improvements to the property, be
8 maintained during the period that the exemption is granted.
9 The covenant or agreement shall be binding on the current
10 property owner, transferees, and their heirs, successors, or
11 assigns. Violation of the covenant or agreement results in
12 the property owner being subject to the payment of the
13 differences between the total amount of taxes which would have
14 been due in March in each of the previous years in which the
15 covenant or agreement was in effect had the property not
16 received the exemption and the total amount of taxes actually
17 paid in those years, plus interest on the difference
18 calculated as provided in s. 212.12(3).

19 Section 47. Section 220.807, Florida Statutes, is
20 amended to read:

21 220.807 ~~Determination of Rate of interest.--~~

22 ~~(1) The annual rate of interest applicable to this~~
23 ~~chapter shall be the adjusted rate established pursuant to s.~~
24 ~~213.235 by the executive director of the Department of Revenue~~
25 ~~under subsection (2).~~

26 ~~(2) If the adjusted prime rate charged by banks,~~
27 ~~rounded to the nearest full percent, during either:~~

28 ~~(a) The 6-month period ending on September 30 of any~~
29 ~~calendar year; or~~

30 ~~(b) The 6-month period ending on March 31 of any~~
31 ~~calendar year,~~

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~~differs from the interest rate in effect on either such date, the executive director of the Department of Revenue shall, within 20 days, establish an adjusted rate of interest equal to such adjusted prime rate.~~

~~(3) An adjusted rate of interest established under this section shall become effective:~~

~~(a) On January 1 of the succeeding year, if based upon the adjusted prime rate for the 6-month period ending on September 30; or~~

~~(b) On July 1 of the same calendar year, if based upon the adjusted prime rate for the 6-month period ending on March 31.~~

~~(4) For the purposes of this section, "adjusted prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large business, as determined by the Board of Governors of the Federal Reserve System.~~

~~(5) Once established, an adjusted rate of interest shall remain in effect until an adjustment is made under subsection (2).~~

Section 48. Paragraph (c) of subsection (2) of section 624.5092, Florida Statutes, is amended to read:

624.5092 Administration of taxes; payments.--

(2)

(c) When any taxpayer fails to pay any amount due under this section, or any portion thereof, on or before the day when such tax or installment of tax is required by law to be paid, there shall be added to the amount due interest at the adjusted rate established pursuant to s. 213.235 ~~of 12 percent per year~~ from the date due until paid.

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1 Section 49. The Department of Revenue shall examine
 2 the impact of sections 19-48 and, by January 1, 2000, the
 3 executive director of the Department of Revenue shall submit
 4 to the Speaker of the House of Representatives, the President
 5 of the Senate, and the chairs of the finance and taxation
 6 committees of the Legislature a report containing
 7 recommendations for the effective and efficient implementation
 8 of said sections and methods to minimize their fiscal impact.
 9 These may include ways to increase voluntary compliance with
 10 the state's tax laws.

11 Section 50. Effective September 1, 1999, subsection
 12 (1) of section 561.501, Florida Statutes, is amended to read:

13 561.501 Surcharge on sale of alcoholic beverages for
 14 consumption on the premises; penalty.--

15 (1) Notwithstanding s. 561.50 or any other provision
 16 of the Beverage Law, a surcharge of 6.67 ~~±0~~ cents is imposed
 17 upon each ounce of liquor and each 4 ounces of wine, a
 18 surcharge of 4 ~~6~~ cents is imposed on each 12 ounces of cider,
 19 and a surcharge of 2.67 ~~4~~ cents is imposed on each 12 ounces
 20 of beer sold at retail for consumption on premises licensed by
 21 the division as an alcoholic beverage vendor.

22 Section 51. Effective September 1, 1999, paragraph (a)
 23 of subsection (4) of section 561.121, Florida Statutes, is
 24 amended to read:

25 561.121 Deposit of revenue.--

26 (4) State funds collected pursuant to s. 561.501 shall
 27 be paid into the State Treasury and credited to the following
 28 accounts:

29 (a) Thirteen and six-tenths percent ~~Nine and~~
 30 ~~eight-tenths~~ of the surcharge on the sale of alcoholic
 31 beverages for consumption on premises shall be transferred to

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1 the Children and Adolescents Substance Abuse Trust Fund, which
2 shall remain with the Department of Children and Family Health
3 ~~and Rehabilitative~~ Services for the purpose of funding
4 programs directed at reducing and eliminating substance abuse
5 problems among children and adolescents.

6 Section 52. Except as otherwise provided herein, this
7 act shall take effect July 1, 1999.

8
9

10 ===== T I T L E A M E N D M E N T =====

11 And the title is amended as follows:

12 remove from the title of the bill: the entire title

13

14 and insert in lieu thereof:

15 A bill to be entitled

16 An act relating to taxation; providing a short
17 title; specifying a period during which the
18 sale of clothing below a specified value shall
19 be exempt from the tax on sales, use, and other
20 transactions; defining "clothing"; providing
21 exceptions; authorizing the Department of
22 Revenue to adopt rules; providing an
23 appropriation; providing for a rebate of state
24 taxes in the form of a residential electric
25 utility credit; providing conditions with
26 respect to the credit; providing for submission
27 of certain information to the Public Service
28 Commission by utilities providing residential
29 electric utility service; providing for
30 calculation of reimbursement amounts by the
31 commission; providing for distribution of funds

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1 to such utilities; providing for audits;
2 providing legislative intent with respect to
3 the credit; directing the commission to provide
4 certain services; providing rulemaking
5 authority; providing an appropriation;
6 prohibiting any county which was not levying a
7 school impact fee on January 1, 1999, from
8 levying such fee during a specified period;
9 limiting the amount of such fees that may be
10 collected by a county during that period;
11 providing procedures for reimbursing a county
12 for revenues lost during that period based on
13 fees which exceed the limitation which were in
14 effect prior thereto; providing duties of the
15 Comptroller; specifying the purposes for which
16 such reimbursed funds may be used; providing
17 for rules; creating a Florida School Impact Fee
18 Policy Commission; providing for appointment
19 and qualifications of members; providing
20 administrative duties of the Legislative
21 Committee on Intergovernmental Relations;
22 providing duties of the commission; providing
23 for a report; providing an appropriation;
24 amending ss. 199.023 and 199.052, F.S.;
25 revising the definition of "affiliated group"
26 to include limited liability companies
27 connected through membership interest with a
28 common parent for purposes of intangible
29 personal property taxes; revising provisions
30 which allow affiliated groups to file a
31 consolidated return, to include such limited

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1 liability companies; amending s. 199.032, F.S.;

2 reducing the rate of the annual intangible

3 personal property tax; amending s. 199.033,

4 F.S.; reducing the rates of the tax on

5 securities in a Florida's Future Investment

6 Fund to conform; amending s. 199.185, F.S.;

7 increasing the percentage of accounts

8 receivable that is exempt from intangible

9 personal property taxes; retaining legislative

10 intent to exempt all accounts receivable on a

11 future date; increasing the exemption from the

12 annual tax granted to natural persons;

13 providing an exemption from the annual tax for

14 taxpayers who are not natural persons; amending

15 s. 212.05, F.S.; reducing the rate of the sales

16 tax on charges for telecommunication service

17 from 7 percent to 6.5 percent; providing for

18 application of such tax; providing legislative

19 intent to further reduce the rate in a

20 subsequent year; amending s. 212.12, F.S., to

21 conform; specifying the application date of

22 such reduced rate for charges billed on a

23 monthly cycle; amending s. 212.11, F.S.;

24 revising the filing deadline applicable to

25 sales tax dealers who are required to calculate

26 and pay estimated tax liability; increasing the

27 threshold for determining whether a dealer is

28 subject to said requirement; amending ss.

29 212.04 and 212.15, F.S., to conform; creating

30 s. 213.235, F.S.; providing for determination

31 of the annual rate of interest applicable to

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1 tax payment deficiencies; creating s. 213.255,
2 F.S.; providing for payment of interest on
3 overpayments of taxes, payment of taxes not
4 due, or taxes paid in error with respect to
5 taxes administered by the Department of Revenue
6 if refund is not made within a specified
7 period; providing requirements for refund
8 applications and determination of completeness
9 thereof; requiring a bond or other security
10 under certain conditions; providing for
11 interest and penalties with respect to refunds
12 paid in error; providing application; providing
13 for rules; amending ss. 198.15 and 198.18,
14 F.S., relating to the rate of interest on
15 delinquent estate taxes and taxes for which an
16 extension is granted, s. 198.155, F.S.,
17 relating to the rate of interest on delinquent
18 tax on generation-skipping transfers, s.
19 198.16, F.S., relating to the rate of interest
20 on deficiencies in such taxes, s. 199.282,
21 F.S., relating to the rate of interest on
22 delinquent intangible personal property taxes,
23 s. 201.17, F.S., relating to the rate of
24 interest on delinquent excise taxes on
25 documents, and s. 203.06, F.S., relating to the
26 rate of interest on delinquent gross receipts
27 taxes, to conform; reenacting s. 203.62, F.S.,
28 relating to the gross receipts tax on
29 interstate and international telecommunications
30 services, to incorporate the amendment to s.
31 203.06, F.S., in a reference thereto; amending

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Bill No. CS for SB 140, 1st Eng.

Amendment No. ____ (for drafter's use only)

1 s. 206.44, F.S., relating to the rate of
2 interest on delinquent motor fuel taxes, to
3 conform; reenacting ss. 206.06(1), 206.94,
4 206.97, 206.9915(3), 336.021(2)(a), and
5 336.025(2)(a), F.S., relating to estimated fuel
6 taxes, tax on diesel fuel, tax on fuel and
7 other pollutants, the ninth-cent fuel tax on
8 motor and diesel fuel, and the local option tax
9 on motor and diesel fuel for county
10 transportation systems, to incorporate the
11 amendment to s. 206.44, F.S., in references
12 thereto; amending s. 207.007, F.S., relating to
13 the rate of interest on delinquent tax on the
14 operation of commercial motor vehicles, ss.
15 211.076 and 211.33, F.S., relating to the rate
16 of interest on delinquent taxes and
17 underpayment of estimated taxes on oil and gas
18 production and severance of minerals, and s.
19 212.12, F.S., relating to the rate of interest
20 on delinquent taxes on sales, use, and other
21 transactions, to conform; reenacting ss.
22 193.501(6)(e), 193.503(9)(b), and 193.505(8),
23 F.S., relating to the interest on a deferred
24 tax liability due upon a change in assessment
25 status of certain conservation or recreation
26 land or historic properties, and s.
27 196.1997(7), F.S., relating to the interest on
28 taxes which become due when property is no
29 longer eligible for a historic property tax
30 exemption, to incorporate the amendment to s.
31 212.12, F.S., in references thereto; amending

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Bill No. CS for SB 140, 1st Eng.

Amendment No. ____ (for drafter's use only)

1 s. 220.807, F.S., relating to the interest rate
2 applicable to the corporate income tax code,
3 and s. 624.5092, F.S., relating to the rate of
4 interest on delinquent insurance premium taxes,
5 to conform; requiring a report by the
6 Department of Revenue; amending s. 561.501,
7 F.S.; reducing the alcoholic beverage
8 surcharges on liquor, wine, cider, and beer
9 sold for consumption on the premises; amending
10 s. 561.121, F.S.; increasing the portion of the
11 surcharge which is transferred to the Children
12 and Adolescents Substance Abuse Trust Fund;
13 providing effective dates.

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