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2 An act relating to taxation; amending ss.  
3 95.091, 193.063, 212.07, 212.11, 212.18,  
4 213.053, 215.26, 561.501, 561.121, F.S.;  
5 creating ss. 213.235, 213.245, 213.255,  
6 213.251, F.S.; amending certain statutes of  
7 limitations; reducing the period for tolling of  
8 the statute of limitations; prescribing  
9 circumstances for the tolling of the statute of  
10 limitations as a result of administrative or  
11 judicial proceedings; providing for an  
12 extension for filing tangible personal property  
13 tax returns; providing for the annual issuance  
14 of resale certificates to active accounts;  
15 prescribing the methods by which dealers are to  
16 calculate their estimated tax liability;  
17 increasing the minimum threshold for requiring  
18 payment of estimated taxes; authorizing the  
19 Department of Revenue to disclose to a dealer  
20 or taxpayer whether a specified certificate is  
21 active, canceled, inactive, or invalid;  
22 providing for periodic adjustment of the rate  
23 of interest to be charged on certain tax  
24 deficiencies; providing circumstances under  
25 which the Department of Revenue is to pay  
26 interest to the taxpayer; specifying when  
27 applications for refunds must be filed;  
28 directing the Department of Revenue to  
29 establish a toll-free number for the  
30 verification of valid registration numbers and  
31 resale certificates; directing the Department

1 of Revenue to establish a system for receiving  
2 information from dealers regarding certificate  
3 numbers; directing the Department of Revenue to  
4 expand its dealer education program regarding  
5 the proper use of resale certificates; reducing  
6 the surcharges on liquor, wine, cider, and beer  
7 sold for consumption on the premises;  
8 increasing the portion of the surcharge which  
9 is transferred to the Children and Adolescents  
10 Substance Abuse Trust Fund; creating the  
11 Florida School Construction Financing  
12 Commission; providing appropriations;  
13 authorizing an annual distribution to  
14 consolidated governments; providing effective  
15 dates.

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

18  
19 Section 1. Subsections (3) and (4) of section 95.091,  
20 Florida Statutes, are amended to read:

21 95.091 Limitation on actions to collect taxes.--

22 (3)(a)~~1~~. With the exception of taxes levied under  
23 chapter 198 and tax adjustments made pursuant to s. 220.23,  
24 the Department of Revenue may determine and assess the amount  
25 of any tax, penalty, or interest due under any tax enumerated  
26 in s. 72.011 which it has authority to administer and the  
27 Department of Business and Professional Regulation may  
28 determine and assess the amount of any tax, penalty, or  
29 interest due under any tax enumerated in s. 72.011 which it  
30 has authority to administer:

31

1           1.a. For taxes due before July 1, 1999, within 5 years  
2 after the date the tax is due, any return with respect to the  
3 tax is due, or such return is filed, whichever occurs later;  
4 and for taxes due on or after July 1, 1999, within 3 years  
5 after the date the tax is due, any return with respect to the  
6 tax is due, or such return is filed, whichever occurs later;

7           2.b. For taxes due before July 1, 1999, within 6 years  
8 after the date the taxpayer either makes a substantial  
9 underpayment of tax, or files a substantially incorrect  
10 return;

11           3.c. At any time while the right to a refund or credit  
12 of the tax is available to the taxpayer;

13           4. For taxes due before July 1, 1999, at any time  
14 after the taxpayer has filed a grossly false return;

15           5.d. At any time after the taxpayer has failed to make  
16 any required payment of the tax, has failed to file a required  
17 return, or has filed a ~~grossly false~~ or fraudulent return,  
18 except that for taxes due on or after July 1, 1999, the  
19 limitation prescribed in sub-subparagraph a. applies if the  
20 taxpayer has disclosed in writing the tax liability to the  
21 department before the department has contacted the taxpayer;  
22 or

23           6.e. In any case in which there has been a refund of  
24 tax erroneously made for any reason:

25           a. For refunds made before July 1, 1999, within 5  
26 years after making such refund; and

27           b. For refunds made on or after July 1, 1999, within 3  
28 years after making such refund,

1 or at any time after making such refund if it appears that any  
2 part of the refund was induced by fraud or the  
3 misrepresentation of a material fact.

4 ~~(b)2.~~ For the purpose of this paragraph, a tax return  
5 filed before the last day prescribed by law, including any  
6 extension thereof, shall be deemed to have been filed on such  
7 last day, and payments made prior to the last day prescribed  
8 by law shall be deemed to have been paid on such last day.

9 ~~(b) The limitations in this subsection shall be tolled  
10 for a period of 2 years if the Department of Revenue has  
11 issued a notice of intent to conduct an audit or investigation  
12 of the taxpayer's account within the applicable period of time  
13 as specified in this subsection. The department shall  
14 commence an audit within 120 days after it issues a notice of  
15 intent to conduct an audit, unless the taxpayer requests a  
16 delay. If the taxpayer does not request a delay and the  
17 department does not begin the audit within 120 days after  
18 issuing the notice, the tolling period shall terminate.~~

19 (4) If administrative or judicial proceedings for  
20 review of the tax assessment or collection are initiated by a  
21 taxpayer begun within the a period of limitation prescribed in  
22 this section, the running of the period shall be tolled during  
23 the pendency of the proceeding. Administrative proceedings  
24 shall include taxpayer protest proceedings initiated under s.  
25 213.21 and department rules.

26 Section 2. Section 193.063, Florida Statutes, is  
27 amended to read:

28 193.063 Extension of date for filing tangible personal  
29 property tax returns.--The property appraiser shall grant an  
30 extension for the filing of a tangible personal property tax  
31 return for 30 days and may, at her or his discretion, grant an

1 additional extension for the filing of a tangible personal  
2 property tax return for up to 15 additional ~~45~~ days. A request  
3 for extension must be made in time for the property appraiser  
4 to consider the request and act on it before the regular due  
5 date of the return. However, a property appraiser may not  
6 require that a request for extension be made more than 10 days  
7 before the due date of the return.A request for extension, at  
8 the option of the property appraiser, shall ~~must~~ include any  
9 or all of the following:the name of the taxable entity, the  
10 tax identification number of the taxable entity, and the  
11 reason a discretionary ~~an~~ extension should be granted.

12 Section 3. Effective February 1, 2000, paragraph (b)  
13 of subsection (1) of section 212.07, Florida Statutes, 1998  
14 Supplement, is amended to read:

15 212.07 Sales, storage, use tax; tax added to purchase  
16 price; dealer not to absorb; liability of purchasers who  
17 cannot prove payment of the tax; penalties; general  
18 exemptions.--

19 (1)

20 (b) A resale must be in strict compliance with s.  
21 212.18 and the rules and regulations, and any dealer who makes  
22 a sale for resale which is not in strict compliance with s.  
23 212.18 and the rules and regulations shall himself or herself  
24 be liable for and pay the tax. A dealer who makes a sale for  
25 resale shall document the exempt status of the transaction, as  
26 established by rules adopted by the department, by retaining a  
27 copy of the purchaser's resale certificate. In lieu of  
28 maintaining a copy of the certificate, a dealer may document,  
29 before the sale, an authorization number provided by the  
30 department electronically or telephonically, or by other means  
31 established by the department by rule. The department may

1 adopt rules that provide that, for purchasers who continually  
2 purchase on account from a dealer, the dealer may rely on a  
3 resale certificate issued under s. 212.18(3)(c) which is valid  
4 at the time of receipt from the purchaser, without seeking  
5 annual verification of the resale certificate.A dealer may,  
6 through the informal protest provided for in s. 213.21 and the  
7 rules of the Department of Revenue, provide the department  
8 with evidence of the exempt status of a sale. ~~The Department~~  
9 ~~of Revenue shall adopt rules which provide that valid resale~~  
10 ~~certificates and~~ Consumer certificates of exemption executed  
11 by those ~~dealers or~~ exempt entities that ~~which~~ were registered  
12 with the department at the time of sale, resale certificates  
13 provided by purchasers who were active dealers at the time of  
14 sale, and verification by the department of a purchaser's  
15 active dealer status at the time of sale in lieu of a resale  
16 certificate shall be accepted by the department when submitted  
17 during the protest period, but may not be accepted in any  
18 proceeding under chapter 120 or any circuit court action  
19 instituted under chapter 72.

20 Section 4. Effective January 1, 2000, subsection (3)  
21 of section 212.18, Florida Statutes, 1998 Supplement, is  
22 amended to read:

23 212.18 Administration of law; registration of dealers;  
24 rules.--

25 (3)(a) Every person desiring to engage in or conduct  
26 business in this state as a dealer, as defined in this  
27 chapter, or to lease, rent, or let or grant licenses in living  
28 quarters or sleeping or housekeeping accommodations in hotels,  
29 apartment houses, roominghouses, or tourist or trailer camps  
30 that are subject to tax under s. 212.03, or to lease, rent, or  
31 let or grant licenses in real property, as defined in this

1 chapter, and every person who sells or receives anything of  
2 value by way of admissions, must file with the department an  
3 application for a certificate of registration for each place  
4 of business, showing the names of the persons who have  
5 interests in such business and their residences, the address  
6 of the business, and such other data as the department may  
7 reasonably require. However, owners and operators of vending  
8 machines or newspaper rack machines are required to obtain  
9 only one certificate of registration for each county in which  
10 such machines are located. The department, by rule, may  
11 authorize a dealer that uses independent sellers to sell its  
12 merchandise to remit tax on the retail sales price charged to  
13 the ultimate consumer in lieu of having the independent seller  
14 register as a dealer and remit the tax. The department may  
15 appoint the county tax collector as the department's agent to  
16 accept applications for registrations. The application must be  
17 made to the department before the person, firm, copartnership,  
18 or corporation may engage in such business, and it must be  
19 accompanied by a registration fee of \$5. However, a  
20 registration fee is not required to accompany an application  
21 to engage in or conduct business to make mail order sales.

22 (b) The department, upon receipt of such application,  
23 will grant to the applicant a separate certificate of  
24 registration for each place of business, which certificate may  
25 be canceled by the department or its designated assistants for  
26 any failure by the certificateholder to comply with any of the  
27 provisions of this chapter. The certificate is not assignable  
28 and is valid only for the person, firm, copartnership, or  
29 corporation to which issued. The certificate must be placed in  
30 a conspicuous place in the business or businesses for which it  
31 is issued and must be displayed at all times. Except as

1 provided in this subsection ~~paragraph~~, no person shall engage  
2 in business as a dealer or in leasing, renting, or letting of  
3 or granting licenses in living quarters or sleeping or  
4 housekeeping accommodations in hotels, apartment houses,  
5 roominghouses, tourist or trailer camps, or real property as  
6 hereinbefore defined, nor shall any person sell or receive  
7 anything of value by way of admissions, without first having  
8 obtained such a certificate or after such certificate has been  
9 canceled; no person shall receive any license from any  
10 authority within the state to engage in any such business  
11 without first having obtained such a certificate or after such  
12 certificate has been canceled. The engaging in the business of  
13 selling or leasing tangible personal property or services or  
14 as a dealer, as defined in this chapter, or the engaging in  
15 leasing, renting, or letting of or granting licenses in living  
16 quarters or sleeping or housekeeping accommodations in hotels,  
17 apartment houses, roominghouses, or tourist or trailer camps  
18 that are taxable under this chapter, or real property, or the  
19 engaging in the business of selling or receiving anything of  
20 value by way of admissions, without such certificate first  
21 being obtained or after such certificate has been canceled by  
22 the department, is prohibited. The failure or refusal of any  
23 person, firm, copartnership, or corporation to so qualify when  
24 required hereunder is a misdemeanor of the first degree,  
25 punishable as provided in s. 775.082 or s. 775.083, or subject  
26 to injunctive proceedings as provided by law. Such failure or  
27 refusal also subjects the offender to a \$100 initial  
28 registration fee in lieu of the \$5 registration fee authorized  
29 in ~~this~~ paragraph(a). However, the department may waive the  
30 increase in the registration fee if it is determined by the  
31 department that the failure to register was due to reasonable



1 cause and not to willful negligence, willful neglect, or  
2 fraud.

3 (c) In addition to the certificate of registration,  
4 the department shall provide to each newly registered dealer  
5 an initial resale certificate that is valid for the remainder  
6 of the period of issuance. The department shall provide each  
7 active dealer with an annual resale certificate. As used in  
8 this section, the term "active dealer" means a person who is  
9 currently registered with the department and who complies with  
10 the requirement to file at least once during each applicable  
11 reporting period.

12 (d)(b) The department may revoke any dealer's  
13 certificate of registration when the dealer fails to comply  
14 with this chapter. Prior to revocation of a dealer's  
15 certificate of registration, the department must schedule an  
16 informal conference at which the dealer may present evidence  
17 regarding the department's intended revocation or enter into a  
18 compliance agreement with the department. The department must  
19 notify the dealer of its intended action and the time, place,  
20 and date of the scheduled informal conference by written  
21 notification sent by United States mail to the dealer's last  
22 known address of record furnished by the dealer on a form  
23 prescribed by the department. The dealer is required to attend  
24 the informal conference and present evidence refuting the  
25 department's intended revocation or enter into a compliance  
26 agreement with the department which resolves the dealer's  
27 failure to comply with this chapter. The department shall  
28 issue an administrative complaint under s. 120.60 if the  
29 dealer fails to attend the department's informal conference,  
30 fails to enter into a compliance agreement with the department  
31

1 resolving the dealer's noncompliance with this chapter, or  
2 fails to comply with the executed compliance agreement.

3 (e)~~(c)~~ As used in this paragraph, the term "exhibitor"  
4 means a person who enters into an agreement authorizing the  
5 display of tangible personal property or services at a  
6 convention or a trade show. The following provisions apply to  
7 the registration of exhibitors as dealers under this chapter:

8 1. An exhibitor whose agreement prohibits the sale of  
9 tangible personal property or services subject to the tax  
10 imposed in this chapter is not required to register as a  
11 dealer.

12 2. An exhibitor whose agreement provides for the sale  
13 at wholesale only of tangible personal property or services  
14 subject to the tax imposed in this chapter must obtain a  
15 resale certificate from the purchasing dealer but is not  
16 required to register as a dealer.

17 3. An exhibitor whose agreement authorizes the retail  
18 sale of tangible personal property or services subject to the  
19 tax imposed in this chapter must register as a dealer and  
20 collect the tax imposed under this chapter on such sales.

21 4. Any exhibitor who makes a mail order sale pursuant  
22 to s. 212.0596 must register as a dealer.

23

24 Any person who conducts a convention or a trade show must make  
25 their exhibitor's agreements available to the department for  
26 inspection and copying.

27 Section 5. Effective January 1, 2000, paragraph (a) of  
28 subsection (1) and subsection (4) of section 212.11, Florida  
29 Statutes, 1998 Supplement, are amended to read:

30 212.11 Tax returns and regulations.--

31

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

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

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

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

14           (4)(a) Each dealer who is subject to the tax imposed  
15 by this chapter and who paid such tax for the preceding state  
16 fiscal year in an amount greater than or equal to \$200,000  
17 ~~\$100,000~~ shall calculate the amount of estimated tax due  
18 pursuant to this section for any month as provided in  
19 paragraph (1)(a).

20           (b) The amount of any estimated tax shall be due,  
21 payable, and remitted by electronic funds transfer by the 20th  
22 day of the month for which it is estimated. The difference  
23 between the amount of estimated tax paid and the actual amount  
24 of tax due under this chapter for such month shall be due and  
25 payable by the first day of the following month and remitted  
26 by electronic funds transfer by the 20th day thereof.

27           (c) Any dealer who is eligible to file a consolidated  
28 return and who paid the tax imposed by this chapter for the  
29 immediately preceding state fiscal year in an amount greater  
30 than or equal to \$200,000 ~~\$100,000~~ or would have paid the tax  
31 in such amount if he or she had filed a consolidated return

1 shall be subject to the provisions of this subsection  
2 notwithstanding an election by the dealer in any month to file  
3 a separate return.

4 (d) A dealer engaged in the business of selling boats,  
5 motor vehicles, or aircraft who made at least one sale of a  
6 boat, motor vehicle, or aircraft with a sales price of  
7 \$200,000~~\$100,000~~ or greater in the previous state fiscal year  
8 may qualify for payment of estimated sales tax pursuant to the  
9 provisions of this paragraph. To qualify, a dealer must apply  
10 annually to the department prior to October 1, and, if  
11 qualified, the department must grant the application for  
12 payment of estimated sales tax pursuant to this paragraph for  
13 the following calendar year. In lieu of the method for  
14 calculating estimated sales tax liability pursuant to  
15 subparagraph (1)(a)3., a qualified dealer must calculate that  
16 option as 60 ~~66~~ percent of the average tax liability pursuant  
17 to this chapter for all sales excluding the sale of each boat,  
18 motor vehicle, or aircraft with a sales price of \$200,000  
19 ~~\$100,000~~ or greater during the state fiscal year ending the  
20 year in which the application is made. A qualified dealer  
21 must also remit the sales tax for each sale of a boat, motor  
22 vehicle, or aircraft with a sales price of \$200,000~~\$100,000~~  
23 or greater by either electronic funds transfer on the date of  
24 the sale or on a form prescribed by the department and  
25 postmarked on the date of the sale.

26 (e) The penalty provisions of this chapter, except s.  
27 212.12(2)(c), apply to the provisions of this subsection.

28 Section 6. Effective January 1, 2000, subsection (10)  
29 of section 213.053, Florida Statutes, 1998 Supplement, is  
30 amended to read:

31 213.053 Confidentiality and information sharing.--

1           (10) Notwithstanding any other provision of this  
2 section, with respect to a request for verification of a  
3 certificate of registration issued pursuant to s. 212.18 to a  
4 specified dealer or taxpayer or with respect to a request by a  
5 law enforcement officer for verification of a certificate of  
6 registration issued pursuant to s. 538.09 to a specified  
7 secondhand dealer or pursuant to s. 538.25 to a specified  
8 secondary metals recycler, the department may disclose whether  
9 the specified person holds a valid certificate or whether a  
10 specified certificate number is valid, canceled, inactive, or  
11 invalid and the name of the holder of the ~~such~~ certificate.  
12 This subsection shall not be construed to create a duty to  
13 request verification of any certificate of registration.

14           Section 7. Effective January 1, 2000, section 213.235,  
15 Florida Statutes, is created to read:

16           213.235 Determination of interest on deficiencies.--

17           (1) Notwithstanding any other provision of law, the  
18 annual rate of interest applicable to tax payment deficiencies  
19 that arise on or after January 1, 2000, shall be the adjusted  
20 rate established by the executive director of the department  
21 under subsection (2), unless a lower rate for the particular  
22 tax is specifically provided for in law, in which case the  
23 lower rate applies. This annual rate of interest applies to  
24 all taxes enumerated in s. 213.05.

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

27           (a) The 6-month period ending on September 30 of any  
28 calendar year, or

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

31

1 differs from the interest rate in effect on either such date,  
2 the executive director of the department shall, within 20  
3 days, establish an adjusted rate of interest equal to such  
4 adjusted prime rate.

5 (3) An adjusted rate of interest established under  
6 this section becomes effective:

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

10 (b) On July 1 of the same calendar year, if based upon  
11 the adjusted prime rate for the 6-month period ending on March  
12 31.

13 (4) As used in this section, the term "adjusted prime  
14 rate charged by banks" means the average predominant prime  
15 rate quoted by commercial banks to large businesses, as  
16 determined by the Board of Governors of the Federal Reserve  
17 System.

18 (5) Once established, an adjusted rate of interest  
19 remains in effect until further adjusted under subsection (2).

20 (6) The interest rate determined for the 6-month  
21 period pursuant to this section shall apply only to taxes,  
22 returns, and information reports due during the same 6-month  
23 period, regardless of the interest rate that is in effect at  
24 the time an audit or other taxpayer review is conducted.

25 Section 8. Section 213.345, Florida Statutes, is  
26 created to read:

27 213.345 Tolling of periods during an audit.--The  
28 limitations in s. 95.091(3) and the period for filing a claim  
29 for refund as required by s. 215.26(2) shall be tolled for a  
30 period of 1 year if the Department of Revenue has, on or after  
31 July 1, 1999, issued a notice of intent to conduct an audit or

1 investigation of the taxpayer's account within the applicable  
2 period of time. The department must commence an audit within  
3 120 days after it issues a notice of intent to conduct an  
4 audit, unless the taxpayer requests a delay. If the taxpayer  
5 does not request a delay and the department does not begin the  
6 audit within 120 days after issuing the notice, the tolling  
7 period shall terminate unless the taxpayer and the department  
8 enter into an agreement to extend the period pursuant to s.  
9 213.23.

10 Section 9. Effective January 1, 2000, section 213.255,  
11 Florida Statutes, is created to read:

12 213.255 Interest.--Interest shall be paid on  
13 overpayments of taxes, payment of taxes not due, or taxes paid  
14 in error, subject to the following conditions:

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

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

20 (a) The taxpayer's name, address, identifying number,  
21 and signature.

22 (b) Sufficient information, whether on the application  
23 or attachments, to permit mathematical verification of the  
24 amount of the refund.

25 (c) The amount claimed.

26 (d) The specific grounds upon which the refund is  
27 claimed.

28 (e) The taxable years or periods involved.

29 (3) Within 30 days after receipt of the refund  
30 application, the department shall examine the application and  
31 notify the applicant of any apparent errors or omissions and

1 request any additional information the department is permitted  
2 by law to require. An application shall be considered  
3 complete upon receipt of all requested information and  
4 correction of any error or omission for which the applicant  
5 was timely notified, or when the time for such notification  
6 has expired, whichever is later.

7 (4) Interest shall not commence until 90 days after a  
8 complete refund application has been filed and the amount of  
9 overpayment has not been refunded to the taxpayer or applied  
10 as a credit to the taxpayer's account. If the department and  
11 the taxpayer mutually agree that an audit or verification is  
12 necessary in order to determine the taxpayer's entitlement to  
13 the refund, interest shall not commence until the audit or  
14 verification of the claim is final.

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

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

23 (7) If the department intends to pay a refund claim  
24 prior to completion of an audit, the department may condition  
25 its payment of the refund claim upon the person filing a cash  
26 bond or surety bond in the amount of the refund claimed or  
27 making such other security arrangements satisfactory to  
28 protect the state's interests. The department may impose this  
29 condition only when it has reasonable cause to believe that it  
30 could not recover the amount of any refund paid in error from  
31 the person claiming the refund. The cash or surety bond shall



1 be endorsed by a surety company authorized to do business in  
2 this state and shall be conditioned upon payment in full of  
3 the amount of any refund paid in error for any reason. The  
4 department shall provide a written notice of its determination  
5 that a cash or surety bond is required as a condition of  
6 payment prior to audit, in which event interest shall not  
7 commence until the person filing the claim satisfies this  
8 requirement. Such bond shall remain in place while the  
9 department retains a right pursuant to s. 95.091(3) to audit  
10 the refund claim. Upon completion of an audit of the claim,  
11 the department shall agree to a reduction in the bond amount  
12 equal to the portion of the refund claim approved by the  
13 department.

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

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

29 (10) The provisions of this section shall apply with  
30 regard to refund claims filed on or after January 1, 2000, and  
31 beginning July 1, 2000, shall apply with regard to any then

1 pending refund claims that were filed with the department  
2 prior to January 1, 2000.

3 (11) The department is authorized to adopt such rules,  
4 not inconsistent with the provisions of this section, as are  
5 necessary for the implementation of this section including, but  
6 not limited to, rules establishing the information necessary  
7 for a complete refund application, the procedures for denying  
8 an incomplete application, and the standards and guidelines to  
9 be applied in determining when to require a bond under the  
10 provisions of subsection (7).

11 (12) The rate of interest shall be the adjusted rate  
12 established pursuant to s. 213.235, except that the annual  
13 rate of interest shall never be greater than 11 percent. This  
14 annual rate of interest shall be applied to all refunds of  
15 taxes administered by the department except for corporate  
16 income taxes and emergency excise taxes governed by ss.  
17 220.721 and 220.723.

18 Section 10. Subsection (2) of section 215.26, Florida  
19 Statutes, is amended to read:

20 215.26 Repayment of funds paid into State Treasury  
21 through error.--

22 (2) Application for refunds as provided by this  
23 section must be filed with the Comptroller, except as  
24 otherwise provided in this subsection, within 3 years after  
25 the right to the refund has accrued or else the right is  
26 barred. Except as provided in chapter 198 and s. 220.23, an  
27 application for a refund of a tax enumerated in s. 72.011,  
28 which tax was paid after September 30, 1994, and before July  
29 1, 1999, must be filed with the Comptroller within 5 years  
30 after the date the tax is paid, and within 3 years after the  
31 date the tax was paid for taxes paid on or after July 1, 1999.

1 The Comptroller may delegate the authority to accept an  
2 application for refund to any state agency, or the judicial  
3 branch, vested by law with the responsibility for the  
4 collection of any tax, license, or account due. The  
5 application for refund must be on a form approved by the  
6 Comptroller and must be supplemented with additional proof the  
7 Comptroller deems necessary to establish the claim; provided,  
8 the claim is not otherwise barred under the laws of this  
9 state. Upon receipt of an application for refund, the judicial  
10 branch or the state agency to which the funds were paid shall  
11 make a determination of the amount due. If an application for  
12 refund is denied, in whole or in part, the judicial branch or  
13 such state agency shall notify the applicant stating the  
14 reasons therefor. Upon approval of an application for refund,  
15 the judicial branch or such state agency shall furnish the  
16 Comptroller with a properly executed voucher authorizing  
17 payment.

18           Section 11. Effective January 1, 2000, the Department  
19 of Revenue shall establish a toll-free number for the  
20 verification of valid registration numbers and resale  
21 certificates. The system must be adequate to guarantee a low  
22 busy rate, must respond to keypad inquiries, and must provide  
23 data that is updated daily.

24           Section 12. The Department of Revenue shall establish  
25 a system, effective January 1, 2000, for receiving information  
26 from dealers regarding certificate numbers of those who are  
27 seeking to make purchases for resale. The department must  
28 provide such dealers, free of charge, with verification of  
29 those numbers that are canceled or invalid.

30           Section 13. Effective July 1, 1999, the Department of  
31 Revenue shall expand its dealer education program regarding

1 the proper use of resale certificates. The expansion must  
2 include, but need not be limited to, revision of the  
3 registration application for clarity, development of  
4 industry-specific brochures, development of a media campaign  
5 to heighten awareness of resale fraud and its consequences,  
6 outreach to business and professional organizations, and  
7 creation of seminars and continuing-education programs for  
8 taxpayers and licensed professionals.

9 Section 14. Effective September 1, 1999, subsection  
10 (1) of section 561.501, Florida Statutes, is amended to read:

11 561.501 Surcharge on sale of alcoholic beverages for  
12 consumption on the premises; penalty.--

13 (1) Notwithstanding s. 561.50 or any other provision  
14 of the Beverage Law, a surcharge of 6.67 ~~10~~ cents is imposed  
15 upon each ounce of liquor and each 4 ounces of wine, a  
16 surcharge of 4 ~~6~~ cents is imposed on each 12 ounces of cider,  
17 and a surcharge of 2.67 ~~4~~ cents is imposed on each 12 ounces  
18 of beer sold at retail for consumption on premises licensed by  
19 the division as an alcoholic beverage vendor.

20 Section 15. Effective September 1, 1999, paragraph (a)  
21 of subsection (4) of section 561.121, Florida Statutes, is  
22 amended to read:

23 561.121 Deposit of revenue.--

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

27 (a) Thirteen and six-tenths percent ~~Nine and~~  
28 ~~eight-tenths~~ of the surcharge on the sale of alcoholic  
29 beverages for consumption on premises shall be transferred to  
30 the Children and Adolescents Substance Abuse Trust Fund, which  
31 shall remain with the Department of Children and Family Health

1 ~~and Rehabilitative~~ Services for the purpose of funding  
2 programs directed at reducing and eliminating substance abuse  
3 problems among children and adolescents.

4       Section 16. A school impact fee or an increase in a  
5 school impact fee shall take effect as scheduled where the  
6 ordinance was adopted prior to May 1, 1999. However, a new  
7 impact fee or an increase to an existing school impact fee  
8 adopted by a county ordinance subsequent to May 1, 1999, shall  
9 not take effect until July 1, 2000.

10       Section 17. (1) Effective upon this act becoming a  
11 law, the Florida School Construction Finance Commission is  
12 created, to serve through June 30, 2000.

13       (2)(a) The Commission is to be composed of the  
14 following 15 members, who must be appointed within 30 days  
15 after the effective date of this section:

16       1. Six members selected by the Governor, none of whom  
17 may be a member of the Legislature at the time of appointment,  
18 as follows: one member of a local school board, and five  
19 members at large.

20       2. 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 of the Senate, one member of a  
23 local school board, and one member at large.

24       3. Four members selected by the Speaker of the House  
25 of Representatives, as follows: one member of the majority  
26 party and one member of the minority party of the House of  
27 Representatives, one member of a local school board, and one  
28 member at large.

29       4. The Commissioner of Education or the Commissioner's  
30 designee.

31

1           (b) Vacancies in the membership of the commission are  
2 to be filled in the same manner as the original appointments.

3           (c) All state agencies are directed to cooperate with  
4 and assist the commission to the fullest extent possible. All  
5 local governments are encouraged to assist and cooperate with  
6 the commission as necessary.

7           (d) The Legislative Committee on Intergovernmental  
8 Relations is authorized to employ technical support and to  
9 expend funds appropriated to the committee for carrying out  
10 the official duties of the commission.

11           (e) Commission members shall not receive remuneration  
12 for their services, but are entitled to be reimbursed by the  
13 Legislative Committee on Intergovernmental Relations for  
14 travel and per diem expenses in accordance with section  
15 112.061, Florida Statutes.

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

18           (b) The commission shall convene its initial meeting  
19 within 60 days after the effective date of this section. At  
20 its initial meeting, the commission shall select a chair and  
21 shall adopted rules of procedure. Thereafter, the commission  
22 shall convene at the call of its chair.

23           (c) The commission shall study alternative methods of  
24 funding school construction and the pros and cons of each  
25 method of funding.

26           (d) The commission shall formulate revenue policies  
27 that consider such construction revenue needs, the  
28 availability of alternative funding mechanisms, and other  
29 accepted policy goals, including fairness and ease of  
30 administration.

31

1           (e) The commission shall issue a report to the  
2 Governor, the President of the Senate, and The Speaker of the  
3 House of Representatives by February 1, 2000, summarizing its  
4 findings, stating its conclusions, and presenting its  
5 recommendations.

6           Section 18. The sum of \$150,000 is appropriated to the  
7 Legislative Committee on Intergovernmental Relations from the  
8 General Revenue Fund to be used for the Florida School  
9 Construction Financing Commission.

10           Section 19. (1) There is appropriated from the  
11 General Revenue Fund to the Department of Revenue in fiscal  
12 year 1999-2000, to be used in implementing the changes to the  
13 resale certificate and related provisions of this act:

14           (2) One and one-half full-time-equivalent positions  
15 and the sum of \$211,065 to be used for salaries, benefits, and  
16 expenses; and

17           (3) The sum of \$23,455 to be used for operating  
18 capital outlay.

19           Section 20. Section 218.251, Florida Statutes, is  
20 created to read:

21           218.251 Revenue sharing with consolidated  
22 governments.--

23           (1) Beginning in state fiscal year 1999-2000, an  
24 additional distribution in the amount of \$6.24 times the  
25 population shall be annually appropriated to any consolidated  
26 government, as provided by s. 3, Article VIII of the State  
27 Constitution. In order to be eligible for this distribution,  
28 such consolidation must have occurred prior to January 1,  
29 1999. This distribution shall be subject to annual  
30 appropriation.

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(2) As used in this section, the term "population" refers to the latest official population of the consolidated government determined pursuant to s. 186.901.

Section 21. Except as otherwise expressly provided in this act, this act shall take effect July 1, 1999.