

## HOUSE MESSAGE SUMMARY

BILL: CS/CS/SB 888

[S0888.HMS]

SPONSOR: Senator Horne

SUBJECT: Tax Administration

PREPARED BY: Senate Committee on Fiscal Resources

DATE: April 27, 1999

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### I. Amendments Contained in Message

#### House Amendment 1 - 66-225AX-05 to CS/CS/SB 888 (body with title)

### II. Summary of Amendments Contained in Message

**House Amendment 1** contains the body of CS/CS/SB 888 which is the Department of Revenue's tax administration bill with the following additions or deletions:

- 1) The amendment amends s. 196.1975, F.S., to expand the home for the aged ad valorem tax exemption to include a Florida limited partnership, the sole general partner of which is a corporation not-for-profit. Provides an exclusion from this exemption for any nonprofit home for the aged that was subject to taxation for the year ending 12/31/98, because of failure to qualify.
- 2) The amendment does not include the amendment to s. 212.0602, F.S., which exempts the license in or lease of real property by a film school from the sales tax. This provision was passed by the Senate in HB 561 which is on 3rd reading.
- 3) The amendment adds clarifying language to the amendments to s. 212.08(7)(ii), F.S., sales tax exemption for electricity and steam for manufacturing.
- 4) The amendment provides an enhanced penalty for intentional destruction of records with an intent to evade payment of or deprive the state of any tax revenues.
- 5) The amendment includes the annual Corporate Income Tax piggyback amendment; a definition for "citrus processing company"; and authorizes a citrus processing company to elect to apportion its taxable net income solely by use of the sales factor. All of these issues are contained in SB 676, which is on 2nd reading in the House.
- 6) The amendment provides for the annual issuance of sale for resale certificates to active sales tax accounts to discourage fraud. This was included in Conference Committee Bill 172 by the Senate.
- 7) The amendment refines the language authorizing telephonic or electronic data interchange.
- 8) The amendment authorizes that property appraisers may accept tangible personal property tax returns in the form of electronic data interchange. This is included in SB 1224 by Senator Scott.

- 9) The amendment authorizes a taxpayer to file an annual intangible personal property tax return in the form of electronic data interchange.
- 10) The amendment authorizes an employer to file any unemployment compensation report in the form of electronic data interchange.
- 11) Allows the downtown development district in Miami to amend its boundaries.
- 12) The amendment provides for a severability clause