

By Representative Gottlieb

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; creating s. 212.099, F.S.;
4 providing for a credit against the tax remitted
5 under ch. 212, F.S., for any food service
6 business that makes contributions to
7 scholarship funds; providing definitions;
8 providing the amount of the credit; providing
9 application requirements; providing duties of
10 the Department of Revenue; providing penalties
11 for fraudulent claims; providing for rules;
12 providing an effective date.

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

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16 Section 1. Section 212.099, Florida Statutes, is
17 created to read:

18 212.099 Food service businesses; credit for
19 contributions to scholarship funds.--

20 (1) As used in this section:

21 (a) "Food service business" means any restaurant,
22 lunch counter, cafeteria, or similar establishment licensed as
23 a public food service establishment under chapter 509 which
24 sells food products for consumption either on or off the
25 seller's premises.

26 (b) "Scholarship fund" means a fund established by
27 either a governmental or private entity to provide
28 scholarships or grants to students from low-income or
29 moderate-income Florida resident families for study at any
30 public or private college, university, community college, or
31 vocational school established in this state.

1 (2) A food service business that makes a contribution
2 to a scholarship fund shall be allowed a credit against the
3 tax remitted under this chapter upon an affirmative showing by
4 the business to the satisfaction of the department that the
5 requirements of this section have been met. The credit shall
6 be computed as 25 percent of the amount of contributions to
7 scholarship funds by the food service business.

8 (3) In order to claim this credit, a food service
9 business shall file an application with the department under
10 oath. The application shall include:

11 (a) The name and address of the food service business.

12 (b) The name of the scholarship fund and the name and
13 address of the person that administers the fund.

14 (c) The amount of each contribution, supported by an
15 affidavit by the administrator of the scholarship fund.

16 (4) A food service business may apply for a tax credit
17 under this section at any time it is entitled to such credit,
18 but no more than once in any 12-month period.

19 (5) Within 10 working days after receipt of an
20 application, the department shall review the application to
21 determine if it contains all the information required pursuant
22 to this section and meets the requirements of this section.
23 Approval of the application shall be in writing, and a copy
24 shall be transmitted to the food service business. If the
25 application is approved, the credit shall be applied to the
26 next tax return filed by the business. If the credit is
27 greater than can be taken on a single tax return, excess
28 amounts may be taken as credits on any tax return submitted
29 within 12 months after the approval of the application by the
30 department. If the application is insufficient to support the
31 credit authorized by this section, the department shall deny

1 the credit and notify the business of that fact. The business
2 may reapply for a credit within 3 months after such
3 notification.

4 (6) It is the responsibility of the food service
5 business to affirmatively demonstrate to the satisfaction of
6 the department that it meets the requirements of this section.

7 (7) The credit authorized by this section shall not be
8 allowed for any month in which the tax due for such period or
9 the tax return required pursuant to s. 212.11 for such period
10 is delinquent.

11 (8) Any person who fraudulently claims this credit is
12 liable for repayment of the credit plus a mandatory penalty of
13 100 percent of the credit, and such person commits a
14 misdemeanor of the second degree, punishable as provided in s.
15 775.082 or s. 775.083.

16 (9) The department shall adopt rules to administer
17 this section, including rules governing the manner and form of
18 applications for credit and rules to determine those food
19 service businesses and scholarship funds which are qualified
20 under this section.

21 Section 2. This act shall take effect July 1, 2001.

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24 HOUSE SUMMARY

25 Provides for a credit against the sales tax remitted by
26 any food service business that makes contributions to
27 scholarship funds, in the amount of 25 percent of such
28 contributions. Provides application requirements.
29 Provides duties of the Department of Revenue. Provides
30 penalties for fraudulent claims.
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