

By Senator Kurth

15-1299-00

See HB 545

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; amending s. 212.12, F.S.;
 4 providing that, when a dealer's records are
 5 adequate but voluminous and the Department of
 6 Revenue statistically samples those records to
 7 determine the dealer's tax liability,
 8 overpayments shall be projected over the entire
 9 audit period, and the tax liability reduced or
 10 refund made as necessary; providing an
 11 effective date.

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

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 15 Section 1. Paragraph (c) of subsection (6) of section
 16 212.12, Florida Statutes, is amended to read:

17 212.12 Dealer's credit for collecting tax; penalties
 18 for noncompliance; powers of Department of Revenue in dealing
 19 with delinquents; brackets applicable to taxable transactions;
 20 records required.--

21 (6)

22 (c)1. If the records of a dealer are adequate but
 23 voluminous in nature and substance, the department may
 24 statistically sample such records, except for fixed assets,
 25 and project the audit findings derived therefrom over the
 26 entire audit period to determine the proportion that taxable
 27 retail sales bear to total retail sales or the proportion that
 28 taxable purchases bear to total purchases. In order to
 29 conduct such a sample, the department must first make a good
 30 faith effort to reach an agreement with the dealer, which
 31 agreement provides for the means and methods to be used in the

1 sampling process. In the event that no agreement is reached,
2 the dealer is entitled to a review by the executive director.

3 2. For the purposes of sampling pursuant to
4 subparagraph 1. the department shall project any overpayments
5 derived therefrom over the entire audit period. In determining
6 total tax liability, the department shall reduce the tax
7 liability as derived from the sample by the amount of
8 overpayments derived by the sample. In the event the
9 department determines from the sample results that the dealer
10 has a tax credit, the department shall provide the findings of
11 the sample to the Comptroller for repayment of funds paid into
12 the State Treasury through error pursuant to s. 215.26.

13 Section 2. This act shall take effect upon becoming a
14 law.

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17 HOUSE SUMMARY

18 Provides that, when a sales tax dealer's records are
19 adequate but voluminous and the Department of Revenue
20 statistically samples those records to determine the
21 dealer's tax liability, overpayments shall be projected
22 over the entire audit period, and the tax liability
23 reduced or refund made as necessary.
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