

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 samples those records to determine the
7 dealer's tax liability, overpayments shall be
8 projected over the entire audit period, and the
9 tax liability reduced or refund made as
10 necessary; providing intent; providing for a
11 refund of certain taxes paid; amending s.
12 212.20, F.S.; providing a lump-sum payment to
13 the International Game Fish Association World
14 Center; reducing the maximum number of monthly
15 distributions to account for the lump-sum
16 payment; providing an effective date.

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

19
20 Section 1. Paragraph (c) of subsection (6) of section
21 212.12, Florida Statutes, is amended to read:

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

26 (6)

27 (c)1. If the records of a dealer are adequate but
28 voluminous in nature and substance, the department may
29 ~~statistically~~ sample such records, except for fixed assets,
30 and project the audit findings derived therefrom over the
31 entire audit period to determine the proportion that taxable

1 retail sales bear to total retail sales or the proportion that
2 taxable purchases bear to total purchases. In order to
3 conduct such a sample, the department must first make a good
4 faith effort to reach an agreement with the dealer, which
5 agreement provides for the means and methods to be used in the
6 sampling process. In the event that no agreement is reached,
7 the dealer is entitled to a review by the executive director.

8 2. For the purposes of sampling pursuant to
9 subparagraph 1. the department shall project any deficiencies
10 and overpayments derived therefrom over the entire audit
11 period. In determining the dealer's compliance, the department
12 shall reduce any tax deficiency as derived from the sample by
13 the amount of any overpayment derived from the sample. If the
14 department determines from the sample results that the dealer
15 has a net tax overpayment, the department shall provide the
16 findings of this overpayment to the Comptroller for repayment
17 of funds paid into the State Treasury through error pursuant
18 to s. 215.26.

19 Section 2. It is the intent of the Legislature that
20 this act clarify rather than change existing law. Further,
21 this act shall apply to all tax periods that are still open
22 for assessment or refund when this act takes effect, including
23 tax periods that are the subject of assessment or refund
24 claims that are pending in administrative or judicial
25 proceedings when this act takes effect.

26 Section 3. For the period July 1, 1998, through June
27 30, 1999, every business classified under Industry Group
28 Number 212, which has collected and paid tax imposed by
29 chapter 212, Florida Statutes, on charges for steam or
30 electrical energy used in the manner provided by section
31 212.08(7)(ii), Florida Statutes, shall qualify for a refund of

1 said taxes pursuant to sections 213.255 and 215.26, Florida
2 Statutes, or shall be relieved of the requirement to pay such
3 taxes if those taxes have not been collected and paid. It is
4 the intent of the Legislature that this provision shall be
5 applied as if Industry Group Number 212 had never been
6 excluded from this exemption. As used in this section, the
7 term "SIC" means those classifications contained in the
8 Standard Industrial Classification Manual, 1987, as published
9 by the Office of Management and Budget, Executive Office of
10 the President.

11 Section 4. Paragraph (f) of subsection (6) of section
12 212.20, Florida Statutes, is amended to read:

13 212.20 Funds collected, disposition; additional powers
14 of department; operational expense; refund of taxes
15 adjudicated unconstitutionally collected.--

16 (6) Distribution of all proceeds under this chapter
17 shall be as follows:

18 (f) The proceeds of all other taxes and fees imposed
19 pursuant to this chapter shall be distributed as follows:

20 1. In any fiscal year, the greater of \$500 million,
21 minus an amount equal to 4.6 percent of the proceeds of the
22 taxes collected pursuant to chapter 201, or 5 percent of all
23 other taxes and fees imposed pursuant to this chapter shall be
24 deposited in monthly installments into the General Revenue
25 Fund.

26 2. Two-tenths of one percent shall be transferred to
27 the Solid Waste Management Trust Fund.

28 3. After the distribution under subparagraphs 1. and
29 2., 9.653 percent of the amount remitted by a sales tax dealer
30 located within a participating county pursuant to s. 218.61

31

1 shall be transferred into the Local Government Half-cent Sales
2 Tax Clearing Trust Fund.

3 4. After the distribution under subparagraphs 1., 2.,
4 and 3., 0.054 percent shall be transferred to the Local
5 Government Half-cent Sales Tax Clearing Trust Fund and
6 distributed pursuant to s. 218.65.

7 5. Of the remaining proceeds:

8 a. Beginning July 1, 1992, \$166,667 shall be
9 distributed monthly by the department to each applicant that
10 has been certified as a "facility for a new professional
11 sports franchise" or a "facility for a retained professional
12 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
13 distributed monthly by the department to each applicant that
14 has been certified as a "new spring training franchise
15 facility" pursuant to s. 288.1162. Distributions shall begin
16 60 days following such certification and shall continue for 30
17 years. Nothing contained herein shall be construed to allow an
18 applicant certified pursuant to s. 288.1162 to receive more in
19 distributions than actually expended by the applicant for the
20 public purposes provided for in s. 288.1162(7). However, a
21 certified applicant shall receive distributions up to the
22 maximum amount allowable and undistributed under this section
23 for additional renovations and improvements to the facility
24 for the franchise without additional certification.

25 b. Beginning 30 days after notice by the Office of
26 Tourism, Trade, and Economic Development to the Department of
27 Revenue that an applicant has been certified as the
28 professional golf hall of fame pursuant to s. 288.1168 and is
29 open to the public, \$166,667 shall be distributed monthly, for
30 up to 300 months, to the applicant.

31

1 c. Beginning 30 days after notice by the Office of
2 Tourism, Trade, and Economic Development ~~Department of~~
3 ~~Commerce~~ to the Department of Revenue that the applicant has
4 been certified as the International Game Fish Association
5 World Center facility pursuant to s. 288.1169, and the
6 facility is open to the public, \$83,333 shall be distributed
7 monthly, for up to 168 ~~180~~ months, to the applicant. This
8 distribution is subject to reduction pursuant to s. 288.1169.
9 A lump-sum payment of \$999,996 shall be made after
10 certification and before July 1, 2000.

11 6. All other proceeds shall remain with the General
12 Revenue Fund.

13 Section 5. This act shall take effect upon becoming a
14 law.

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31