

By Representative Wiles

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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16 HOUSE SUMMARY

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