

By Senator Diaz-Balart

37-770-00

See HB 155

1 A bill to be entitled
 2 An act relating to freight forwarders; amending
 3 s. 212.13, F.S.; requiring freight forwarders
 4 to provide warehouse receipts or copies of
 5 airway bills or bills of lading for certain
 6 purposes; providing receipt requirements;
 7 requiring freight forwarders to maintain
 8 certain records for a time certain; providing
 9 for effect of such documentation; providing a
 10 penalty for failing to provide such
 11 documentation or maintain certain records;
 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. Subsection (1) of section 212.13, Florida
 17 Statutes, is amended to read:

18 212.13 Records required to be kept; power to inspect;
 19 audit procedure.--

20 (1)(a) For the purpose of enforcing the collection of
 21 the tax levied by this chapter, the department is hereby
 22 specifically authorized and empowered to examine at all
 23 reasonable hours the books, records, and other documents of
 24 all transportation companies, agencies, or firms that conduct
 25 their business by truck, rail, water, aircraft, or otherwise,
 26 in order to determine what dealers, or other persons charged
 27 with the duty to report or pay a tax under this chapter, are
 28 importing or are otherwise shipping in articles or tangible
 29 personal property which are liable for said tax. In the event
 30 said transportation company, agency, or firm refuses to permit
 31 such examination of its books, records, or other documents by

1 the department as aforesaid, it is guilty of a misdemeanor of
2 the first degree, punishable as provided in s. 775.082 or s.
3 775.083. If, however, any subsequent offense involves
4 intentional destruction of such records with an intent to
5 evade payment of or deprive the state of any tax revenues,
6 such subsequent offense shall be a felony of the third degree,
7 punishable as provided in s. 775.082 or s. 775.083. The
8 department shall have the right to proceed in any chancery
9 court to seek a mandatory injunction or other appropriate
10 remedy to enforce its right against the offender, as granted
11 by this section, to require an examination of the books and
12 records of such transportation company or carrier.

13 (b) Each freight forwarder operating in this state
14 shall provide a warehouse receipt for any tangible personal
15 property received from any person for the purpose of
16 transporting such property outside this state by air or water.
17 The warehouse receipt shall be provided to the person who
18 engages the freight forwarder to arrange such transportation
19 at the time the tangible personal property is delivered to the
20 freight forwarder. The warehouse receipt must contain the
21 name, address, and telephone number of the freight forwarder;
22 a preprinted warehouse receipt number; the date the property
23 was delivered to the freight forwarder; and a brief
24 description of the tangible personal property. Within 2 weeks
25 after the date the freight forwarder receives the airway bill
26 or bill of lading from the transportation company with whom
27 the freight forwarder has contracted to transport the tangible
28 personal property, the freight forwarder shall mail or deliver
29 the airway bill or bill of lading to the person for whom the
30 freight forwarder arranged transportation of the tangible
31 personal property. The warehouse receipt and airway bill or

1 bill of lading shall constitute evidence that the tangible
2 personal property was sold in a sale for export under s.
3 212.06(5)(a). A freight forwarder shall maintain a copy of
4 each such warehouse receipt, airway bill, and bill of lading
5 in its own records for a period of 3 years. Any freight
6 forwarder who fails to provide the documentation required by
7 this paragraph to a person who arranges air or water
8 transportation of tangible personal property through the
9 freight forwarder or who fails to maintain such required
10 documentation in its records as provided in this paragraph
11 commits a misdemeanor of the second degree, punishable as
12 provided in s. 775.082 or s. 775.083.

13 Section 2. This act shall take effect January 1, 2001.

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15 LEGISLATIVE SUMMARY

16 Requires freight forwarders to provide warehouse receipts
17 or copies of airway bills or bills of lading to business
18 entities contracting for transportation of goods.
19 Requires freight forwarders to maintain records for 3
20 years.