



1 199.282, 199.292, and 199.303, Florida Statutes, is hereby  
2 repealed.

3 Section 2. If section 33 of chapter 2000-260, Laws of  
4 Florida, is repealed by section 58 of said chapter, paragraph  
5 (a) of subsection (1) of section 72.011, Florida Statutes, is  
6 amended to read:

7 72.011 Jurisdiction of circuit courts in specific tax  
8 matters; administrative hearings and appeals; time for  
9 commencing action; parties; deposits.--

10 (1)(a) A taxpayer may contest the legality of any  
11 assessment or denial of refund of tax, fee, surcharge, permit,  
12 interest, or penalty provided for under s. 125.0104, s.  
13 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 203,  
14 chapter 206, chapter 207, chapter 210, chapter 211, chapter  
15 212, chapter 213, chapter 220, chapter 221, s. 370.07(3),  
16 chapter 376, s. 403.717, s. 403.718, s. 403.7185, s. 538.09,  
17 s. 538.25, chapter 550, chapter 561, chapter 562, chapter 563,  
18 chapter 564, chapter 565, chapter 624, or s. 681.117 by filing  
19 an action in circuit court; or, alternatively, the taxpayer  
20 may file a petition under the applicable provisions of chapter  
21 120. However, once an action has been initiated under s.  
22 120.56, s. 120.565, s. 120.569, s. 120.57, or s.  
23 120.80(14)(b), no action relating to the same subject matter  
24 may be filed by the taxpayer in circuit court, and judicial  
25 review shall be exclusively limited to appellate review  
26 pursuant to s. 120.68; and once an action has been initiated  
27 in circuit court, no action may be brought under chapter 120.

28 Section 3. If section 33 of chapter 2000-260, Laws of  
29 Florida, is not repealed by section 58 of said chapter,  
30 paragraph (a) of subsection (1) of section 72.011, Florida  
31 Statutes, is amended to read:

1           72.011 Jurisdiction of circuit courts in specific tax  
2 matters; administrative hearings and appeals; time for  
3 commencing action; parties; deposits.--

4           (1)(a) A taxpayer may contest the legality of any  
5 assessment or denial of refund of tax, fee, surcharge, permit,  
6 interest, or penalty provided for under s. 125.0104, s.  
7 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,  
8 chapter 203, chapter 206, chapter 207, chapter 210, chapter  
9 211, chapter 212, chapter 213, chapter 220, chapter 221, s.  
10 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,  
11 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,  
12 chapter 563, chapter 564, chapter 565, chapter 624, or s.  
13 681.117 by filing an action in circuit court; or,  
14 alternatively, the taxpayer may file a petition under the  
15 applicable provisions of chapter 120. However, once an action  
16 has been initiated under s. 120.56, s. 120.565, s. 120.569, s.  
17 120.57, or s. 120.80(14)(b), no action relating to the same  
18 subject matter may be filed by the taxpayer in circuit court,  
19 and judicial review shall be exclusively limited to appellate  
20 review pursuant to s. 120.68; and once an action has been  
21 initiated in circuit court, no action may be brought under  
22 chapter 120.

23           Section 4. Subsection (5) of section 192.091, Florida  
24 Statutes, is amended to read:

25           192.091 Commissions of property appraisers and tax  
26 collectors.--

27           (5) Provided, that the provisions of this section  
28 shall not apply to commissions on ~~intangible property taxes or~~  
29 ~~drainage district or drainage subdistrict taxes.~~ and

30           Section 5. Paragraph (b) of subsection (2) of section  
31 196.199, Florida Statutes, is amended to read:

1           196.199 Government property exemption.--  
2           (2) Property owned by the following governmental units  
3 but used by nongovernmental lessees shall only be exempt from  
4 taxation under the following conditions:  
5           (b) Except as provided in paragraph (c), the exemption  
6 provided by this subsection shall not apply to those portions  
7 of a leasehold or other interest defined by s. 199.023(1)(d),  
8 Florida Statutes, 2000, subject to the provisions of  
9 subsection (7). ~~Such leasehold or other interest shall be~~  
10 ~~taxed only as intangible personal property pursuant to chapter~~  
11 ~~199 if rental payments are due in consideration of such~~  
12 ~~leasehold or other interest.~~ If no rental payments are due  
13 pursuant to the agreement creating such leasehold or other  
14 interest, the leasehold or other interest shall be taxed as  
15 real property. Nothing in this paragraph shall be deemed to  
16 exempt personal property, buildings, or other real property  
17 improvements owned by the lessee from ad valorem taxation.  
18           Section 6. Section 196.1993, Florida Statutes, is  
19 amended to read:  
20           196.1993 Certain agreements with local governments for  
21 use of public property; exemption.--Any agreement entered into  
22 with a local governmental authority prior to January 1, 1969,  
23 for use of public property, under which it was understood and  
24 agreed in a written instrument or by special act that no ad  
25 valorem real property taxes would be paid by the licensee or  
26 lessee, shall be deemed a license or management agreement for  
27 the use or management of public property. Such interest shall  
28 be deemed not to convey an interest in the property and shall  
29 not be subject to ad valorem real property taxation. Nothing  
30 in this section shall be deemed to exempt such licensee from  
31

1 the ~~ad valorem intangible tax and the ad valorem personal~~  
2 property tax.

3 Section 7. Subsection (4) of section 201.23, Florida  
4 Statutes, is amended to read:

5 201.23 Foreign notes and other written obligations  
6 exempt.--

7 (4) The excise taxes imposed by this chapter shall not  
8 apply to the documents, notes, evidences of indebtedness,  
9 financing statements, drafts, bills of exchange, or other  
10 taxable items dealt with, made, issued, drawn upon, accepted,  
11 delivered, shipped, received, signed, executed, assigned,  
12 transferred, or sold by or to a banking organization, as  
13 defined in s. 199.023(9), Florida Statutes, 2000, in the  
14 conduct of an international banking transaction, as defined in  
15 s. 199.023(11), Florida Statutes, 2000. Nothing in this  
16 subsection shall be construed to change the application of  
17 paragraph (2)(a).

18 Section 8. Subsection (19) of section 212.02, Florida  
19 Statutes, is amended to read:

20 212.02 Definitions.--The following terms and phrases  
21 when used in this chapter have the meanings ascribed to them  
22 in this section, except where the context clearly indicates a  
23 different meaning:

24 (19) "Tangible personal property" means and includes  
25 personal property which may be seen, weighed, measured, or  
26 touched or is in any manner perceptible to the senses,  
27 including electric power or energy, boats, motor vehicles and  
28 mobile homes as defined in s. 320.01(1) and (2), aircraft as  
29 defined in s. 330.27, and all other types of vehicles. The  
30 term "tangible personal property" does not include stocks,  
31 bonds, notes, insurance, or other obligations or securities,†

1 ~~intangibles as defined by the intangible tax law of the state;~~  
2 or pari-mutuel tickets sold or issued under the racing laws of  
3 the state.

4 Section 9. Subsections (3), (6), and (11) of section  
5 213.015, Florida Statutes, are amended to read:

6 213.015 Taxpayer rights.--There is created a Florida  
7 Taxpayer's Bill of Rights to guarantee that the rights,  
8 privacy, and property of Florida taxpayers are adequately  
9 safeguarded and protected during tax assessment, collection,  
10 and enforcement processes administered under the revenue laws  
11 of this state. The Taxpayer's Bill of Rights compiles, in one  
12 document, brief but comprehensive statements which explain, in  
13 simple, nontechnical terms, the rights and obligations of the  
14 Department of Revenue and taxpayers. The rights afforded  
15 taxpayers to assure that their privacy and property are  
16 safeguarded and protected during tax assessment and collection  
17 are available only insofar as they are implemented in other  
18 parts of the Florida Statutes or rules of the Department of  
19 Revenue. The rights so guaranteed Florida taxpayers in the  
20 Florida Statutes and the departmental rules are:

21 (3) The right to be represented or advised by counsel  
22 or other qualified representatives at any time in  
23 administrative interactions with the department, the right to  
24 procedural safeguards with respect to recording of interviews  
25 during tax determination or collection processes conducted by  
26 the department, the right to be treated in a professional  
27 manner by department personnel, and the right to have audits,  
28 inspections of records, and interviews conducted at a  
29 reasonable time and place except in criminal and internal  
30 investigations (see ss. 198.06, ~~199.218~~, 201.11(1), 203.02,  
31 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a),

1 (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and  
2 213.34).

3 (6) The right to be informed of impending collection  
4 actions which require sale or seizure of property or freezing  
5 of assets, except jeopardy assessments, and the right to at  
6 least 30 days' notice in which to pay the liability or seek  
7 further review (see ss. 198.20, ~~199.262~~, 201.16, 206.075,  
8 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7),  
9 212.14(1), 213.73(3), 213.731, and 220.739).

10 (11) The right to procedures for requesting  
11 cancellation, release, or modification of liens filed by the  
12 department and for requesting that any lien which is filed in  
13 error be so noted on the lien cancellation filed by the  
14 department, in public notice, and in notice to any credit  
15 agency at the taxpayer's request (see ss. 198.22, ~~199.262~~,  
16 212.15(4), 213.733, and 220.819).

17 Section 10. If section 34 of chapter 2000-260, Laws of  
18 Florida, is repealed by section 58 of said chapter, section  
19 213.05, Florida Statutes, is amended to read:

20 213.05 Department of Revenue; control and  
21 administration of revenue laws.--The Department of Revenue  
22 shall have only those responsibilities for ad valorem taxation  
23 specified to the department in chapter 192, taxation, general  
24 provisions; chapter 193, assessments; chapter 194,  
25 administrative and judicial review of property taxes; chapter  
26 195, property assessment administration and finance; chapter  
27 196, exemption; chapter 197, tax collections, sales, and  
28 liens; ~~chapter 199, intangible personal property taxes~~; and  
29 chapter 200, determination of millage. The Department of  
30 Revenue shall have the responsibility of regulating,  
31 controlling, and administering all revenue laws and performing

1 all duties as provided in s. 125.0104, the Local Option  
2 Tourist Development Act; s. 125.0108, tourist impact tax;  
3 chapter 198, estate taxes; chapter 201, excise tax on  
4 documents; chapter 203, gross receipts taxes; chapter 206,  
5 motor and other fuel taxes; chapter 211, tax on production of  
6 oil and gas and severance of solid minerals; chapter 212, tax  
7 on sales, use, and other transactions; chapter 220, income tax  
8 code; chapter 221, emergency excise tax; ss. 336.021 and  
9 336.025, taxes on motor fuel and special fuel; s. 370.07(3),  
10 Apalachicola Bay oyster surcharge; s. 376.11, pollutant spill  
11 prevention and control; s. 403.718, waste tire fees; s.  
12 403.7185, lead-acid battery fees; s. 538.09, registration of  
13 secondhand dealers; s. 538.25, registration of secondary  
14 metals recyclers; s. 624.4621, group self-insurer's fund  
15 premium tax; s. 624.5091, retaliatory tax; s. 624.475,  
16 commercial self-insurance fund premium tax; ss.  
17 624.509-624.511, insurance code: administration and general  
18 provisions; s. 624.515, State Fire Marshal regulatory  
19 assessment; s. 627.357, medical malpractice self-insurance  
20 premium tax; s. 629.5011, reciprocal insurers premium tax; and  
21 s. 681.117, motor vehicle warranty enforcement.

22 Section 11. If section 34 of chapter 2000-260, Laws of  
23 Florida, is not repealed by section 58 of said chapter,  
24 section 213.05, Florida Statutes, is amended to read:

25 213.05 Department of Revenue; control and  
26 administration of revenue laws.--The Department of Revenue  
27 shall have only those responsibilities for ad valorem taxation  
28 specified to the department in chapter 192, taxation, general  
29 provisions; chapter 193, assessments; chapter 194,  
30 administrative and judicial review of property taxes; chapter  
31 195, property assessment administration and finance; chapter

1 196, exemption; chapter 197, tax collections, sales, and  
2 liens; ~~chapter 199, intangible personal property taxes;~~ and  
3 chapter 200, determination of millage. The Department of  
4 Revenue shall have the responsibility of regulating,  
5 controlling, and administering all revenue laws and performing  
6 all duties as provided in s. 125.0104, the Local Option  
7 Tourist Development Act; s. 125.0108, tourist impact tax;  
8 chapter 198, estate taxes; chapter 201, excise tax on  
9 documents; chapter 202, communications services tax; chapter  
10 203, gross receipts taxes; chapter 206, motor and other fuel  
11 taxes; chapter 211, tax on production of oil and gas and  
12 severance of solid minerals; chapter 212, tax on sales, use,  
13 and other transactions; chapter 220, income tax code; chapter  
14 221, emergency excise tax; ss. 336.021 and 336.025, taxes on  
15 motor fuel and special fuel; s. 370.07(3), Apalachicola Bay  
16 oyster surcharge; s. 376.11, pollutant spill prevention and  
17 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid  
18 battery fees; s. 538.09, registration of secondhand dealers;  
19 s. 538.25, registration of secondary metals recyclers; s.  
20 624.4621, group self-insurer's fund premium tax; s. 624.5091,  
21 retaliatory tax; s. 624.475, commercial self-insurance fund  
22 premium tax; ss. 624.509-624.511, insurance code:  
23 administration and general provisions; s. 624.515, State Fire  
24 Marshal regulatory assessment; s. 627.357, medical malpractice  
25 self-insurance premium tax; s. 629.5011, reciprocal insurers  
26 premium tax; and s. 681.117, motor vehicle warranty  
27 enforcement.

28           Section 12. Subsections (1) and (4), paragraphs (k)  
29 and (p) of subsection (7), and paragraph (a) of subsection  
30 (14) of section 213.053, Florida Statutes, are amended to  
31 read:

1           213.053 Confidentiality and information sharing.--  
2           (1) The provisions of this section apply to s.  
3 125.0104, county government; s. 125.0108, tourist impact tax;  
4 chapter 175, municipal firefighters' pension trust funds;  
5 chapter 185, municipal police officers' retirement trust  
6 funds; chapter 198, estate taxes; ~~chapter 199, intangible~~  
7 ~~personal property taxes;~~chapter 201, excise tax on documents;  
8 chapter 203, gross receipts taxes; chapter 211, tax on  
9 severance and production of minerals; chapter 212, tax on  
10 sales, use, and other transactions; chapter 220, income tax  
11 code; chapter 221, emergency excise tax; s. 252.372, emergency  
12 management, preparedness, and assistance surcharge; s.  
13 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,  
14 pollutant spill prevention and control; s. 403.718, waste tire  
15 fees; s. 403.7185, lead-acid battery fees; s. 538.09,  
16 registration of secondhand dealers; s. 538.25, registration of  
17 secondary metals recyclers; ss. 624.501 and 624.509-624.515,  
18 insurance code; s. 681.117, motor vehicle warranty  
19 enforcement; and s. 896.102, reports of financial transactions  
20 in trade or business.

21           (4) Nothing contained in this section shall prevent  
22 the department from publishing statistics so classified as to  
23 prevent the identification of particular accounts, reports,  
24 declarations, or returns or prevent the department from  
25 disclosing to the Comptroller the names and addresses of those  
26 taxpayers who have claimed ~~an exemption pursuant to s.~~  
27 ~~199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

28           (7) Notwithstanding any other provision of this  
29 section, the department may provide:

30           (k) Payment information relative to chapters ~~199,~~201,  
31 212, 220, and 221 to the Office of Tourism, Trade, and

1 Economic Development in its administration of the tax refund  
2 program for qualified defense contractors authorized by s.  
3 288.1045 and the tax refund program for qualified target  
4 industry businesses authorized by s. 288.106.

5 (p) Information relative to ss. ~~199.1055~~, 220.1845,  
6 and 376.30781 to the Department of Environmental Protection in  
7 the conduct of its official business.

8  
9 Disclosure of information under this subsection shall be  
10 pursuant to a written agreement between the executive director  
11 and the agency. Such agencies, governmental or  
12 nongovernmental, shall be bound by the same requirements of  
13 confidentiality as the Department of Revenue. Breach of  
14 confidentiality is a misdemeanor of the first degree,  
15 punishable as provided by s. 775.082 or s. 775.083.

16 (14)(a) Notwithstanding any other provision of this  
17 section, the department shall, subject to the safeguards  
18 specified in paragraph (c), disclose to the Division of  
19 Corporations of the Department of State the name, address,  
20 federal employer identification number, and duration of tax  
21 filings with this state of all corporate or partnership  
22 entities which are not on file or have a dissolved status with  
23 the Division of Corporations and which have filed tax returns  
24 pursuant to ~~either chapter 199 or~~ chapter 220.

25 Section 13. Section 213.054, Florida Statutes, is  
26 amended to read:

27 213.054 Persons claiming tax ~~exemptions or~~ deductions;  
28 annual report.--The Department of Revenue shall be responsible  
29 for monitoring the utilization of ~~tax exemptions and~~ tax  
30 deductions authorized pursuant to chapter 81-179, Laws of  
31 Florida. On or before September 1 of each year, the

1 department shall report to the Comptroller the names and  
2 addresses of all persons who have claimed ~~an exemption~~  
3 ~~pursuant to s. 199.185(1)(i) or~~ a deduction pursuant to s.  
4 220.63(5).

5 Section 14. Section 213.27, Florida Statutes, is  
6 amended to read:

7 213.27 Contracts with debt collection agencies and  
8 certain vendors.--

9 (1) The Department of Revenue may, for the purpose of  
10 collecting any delinquent taxes due from a taxpayer, including  
11 taxes for which a bill or notice has been generated, contract  
12 with any debt collection agency or attorney doing business  
13 within or without this state for the collection of such  
14 delinquent taxes including penalties and interest thereon. The  
15 department may also share confidential information pursuant to  
16 the contract necessary for the collection of delinquent taxes  
17 and taxes for which a billing or notice has been generated.  
18 Contracts will be made pursuant to chapter 287. The taxpayer  
19 must be notified by mail by the department, its employees, or  
20 its authorized representative 30 days prior to commencing any  
21 litigation to recover any delinquent taxes. The taxpayer must  
22 be notified by mail by the department 30 days prior to the  
23 department assigning the collection of any taxes to the debt  
24 collection agency.

25 ~~(2) The department may enter into contracts with any~~  
26 ~~individual or business for the purpose of identifying~~  
27 ~~intangible personal property tax liability. Contracts may~~  
28 ~~provide for the identification of assets subject to the tax on~~  
29 ~~intangible personal property, the determination of value of~~  
30 ~~such property, the requirement for filing a tax return and the~~  
31 ~~collection of taxes due, including applicable penalties and~~

1 ~~interest thereon. The department may share confidential~~  
2 ~~information pursuant to the contract necessary for the~~  
3 ~~identification of taxable intangible personal property.~~  
4 ~~Contracts shall be made pursuant to chapter 287. The taxpayer~~  
5 ~~must be notified by mail by the department 30 days prior to~~  
6 ~~the department assigning identification of intangible personal~~  
7 ~~property to an individual or business.~~

8       (2)~~(3)~~ Any contract may provide, in the discretion of  
9 the executive director of the Department of Revenue, the  
10 manner in which the compensation for such services will be  
11 paid. Under standards established by the department, such  
12 compensation shall be added to the amount of the tax and  
13 collected as a part thereof by the agency or deducted from the  
14 amount of tax, penalty, and interest actually collected.

15       (3)~~(4)~~ All funds collected under the terms of the  
16 contract, less the fees provided in the contract, shall be  
17 remitted to the department within 30 days from the date of  
18 collection from a taxpayer. Forms to be used for such purpose  
19 shall be prescribed by the department.

20       (4)~~(5)~~ The department shall require a bond from the  
21 debt collection agency ~~or the individual or business~~  
22 ~~contracted with under subsection (2)~~ not in excess of \$100,000  
23 guaranteeing compliance with the terms of the contract.  
24 However, a bond of \$10,000 is required from a debt collection  
25 agency if the agency does not actually collect and remit  
26 delinquent funds to the department.

27       (5)~~(6)~~ The department may, for the purpose of  
28 ascertaining the amount of or collecting any taxes due from a  
29 person doing mail order business in this state, contract with  
30 any auditing agency doing business within or without this  
31 state for the purpose of conducting an audit of such mail

1 order business; however, such audit agency may not conduct an  
2 audit on behalf of the department of any person domiciled in  
3 this state, person registered for sales and use tax purposes  
4 in this state, or corporation filing a Florida corporate tax  
5 return, if any such person or corporation objects to such  
6 audit in writing to the department and the auditing agency.  
7 The department shall notify the taxpayer by mail at least 30  
8 days before the department assigns the collection of such  
9 taxes.

10 (6)~~(7)~~ Confidential information shared by the  
11 department with debt collection or auditing agencies ~~or~~  
12 ~~individuals or businesses with which the department has~~  
13 ~~contracted under subsection (2)~~ is exempt from the provisions  
14 of s. 119.07(1), and debt collection or auditing agencies ~~and~~  
15 ~~individuals or businesses with which the department has~~  
16 ~~contracted under subsection (2)~~ shall be bound by the same  
17 requirements of confidentiality as the Department of Revenue.  
18 Breach of confidentiality is a misdemeanor of the first  
19 degree, punishable as provided by ss. 775.082 and 775.083.

20 (7)~~(8)~~(a) The executive director of the department may  
21 enter into contracts with private vendors to develop and  
22 implement systems to enhance tax collections where  
23 compensation to the vendors is funded through increased tax  
24 collections. The amount of compensation paid to a vendor  
25 shall be based on a percentage of increased tax collections  
26 attributable to the system after all administrative and  
27 judicial appeals are exhausted, and the total amount of  
28 compensation paid to a vendor shall not exceed the maximum  
29 amount stated in the contract.

30 (b) A person acting on behalf of the department under  
31 a contract authorized by this subsection does not exercise any

1 of the powers of the department, except that the person is an  
2 agent of the department for the purposes of developing and  
3 implementing a system to enhance tax collection.

4 (c) Disclosure of information under this subsection  
5 shall be pursuant to a written agreement between the executive  
6 director and the private vendors. The vendors shall be bound  
7 by the same requirements of confidentiality as the department.  
8 Breach of confidentiality is a misdemeanor of the first  
9 degree, punishable as provided in s. 775.082 or s. 775.083.

10 (8)~~(9)~~(a) The department may enter into contracts with  
11 public or private vendors to develop and implement a voluntary  
12 system for sales and use tax collection and administration.  
13 The amount of compensation paid to vendors shall be  
14 established by the executive director of the department and  
15 shall be based upon a percentage of the sales and use tax  
16 collections made through the system or on a per transaction  
17 basis; however, if the amount of compensation is based upon a  
18 percentage of the sales and use tax collections made through  
19 the system, the percentage shall not exceed the negotiated  
20 percentage provided in s. 212.12(1). The department shall  
21 provide quarterly reports to the Speaker of the House of  
22 Representatives, Minority Leader of the House of  
23 Representatives, President of the Senate, and Minority Leader  
24 of the Senate on the amount of compensation paid pursuant to  
25 these contracts. The system shall have the capability to  
26 determine the taxability of a transaction, the appropriate tax  
27 rate to be applied to a taxable transaction, and the total tax  
28 due on a transaction, and shall provide a method for remitting  
29 the tax to the department. The department shall be responsible  
30 for testing and certifying the accuracy of the system.

31

1           (b) A seller of goods or services subject to sales and  
2 use tax who utilizes the system for purposes of computation  
3 and remittance of sales and use tax shall not be subject to  
4 the reporting and remittance requirements of ss. 212.11 and  
5 212.15(1) for those transactions handled through the system  
6 and shall not be entitled to the credit provided in s.  
7 212.12(1). A seller of goods or services subject to sales and  
8 use tax who utilizes the system for purposes of computation  
9 and remittance of sales and use tax shall not be subject to  
10 audit for those transactions handled through the system,  
11 unless there are indicia that fraud has been committed by the  
12 seller.

13           (c) Disclosure of information necessary under this  
14 subsection shall be pursuant to a written agreement between  
15 the executive director of the department and the vendor. The  
16 vendor shall be bound by the same requirements of  
17 confidentiality as the department. Breach of confidentiality  
18 is a misdemeanor of the first degree, punishable as provided  
19 in s. 775.082 or s. 775.083.

20           (d) On or before January 1 annually, the department  
21 shall provide recommendations to the Speaker of the House of  
22 Representatives, Minority Leader of the House of  
23 Representatives, President of the Senate, and Minority Leader  
24 of the Senate for provisions to be adopted for inclusion  
25 within the system that will make sales and use tax collection  
26 and administration simplified and uniform.

27           Section 15. Section 213.31, Florida Statutes, is  
28 amended to read:

29           213.31 Corporation Tax Administration Trust  
30 Fund.--There is hereby created in the State Treasury the  
31 Corporation Tax Administration Trust Fund. Moneys in the fund

1 are hereby appropriated to the Department of Revenue for the  
2 administration of taxes levied upon corporations, including,  
3 but not limited to, those imposed under ~~chapter 199~~, chapter  
4 220, or chapter 221.

5 Section 16. Paragraph (c) of subsection (6) of section  
6 215.555, Florida Statutes, is amended to read:

7 215.555 Florida Hurricane Catastrophe Fund.--

8 (6) REVENUE BONDS.--

9 (c) Florida Hurricane Catastrophe Fund Finance  
10 Corporation.--

11 1. In addition to the findings and declarations in  
12 subsection (1), the Legislature also finds and declares that:

13 a. The public benefits corporation created under this  
14 paragraph will provide a mechanism necessary for the  
15 cost-effective and efficient issuance of bonds. This mechanism  
16 will eliminate unnecessary costs in the bond issuance process,  
17 thereby increasing the amounts available to pay reimbursement  
18 for losses to property sustained as a result of hurricane  
19 damage.

20 b. The purpose of such bonds is to fund reimbursements  
21 through the Florida Hurricane Catastrophe Fund to pay for the  
22 costs of construction, reconstruction, repair, restoration,  
23 and other costs associated with damage to properties of  
24 policyholders of covered policies due to the occurrence of a  
25 hurricane.

26 c. The efficacy of the financing mechanism will be  
27 enhanced by the corporation's ownership of the assessments, by  
28 the insulation of the assessments from possible bankruptcy  
29 proceedings, and by covenants of the state with the  
30 corporation's bondholders.

31

1           2.a. There is created a public benefits corporation,  
2 which is an instrumentality of the state, to be known as the  
3 Florida Hurricane Catastrophe Fund Finance Corporation.

4           b. The corporation shall operate under a five-member  
5 board of directors consisting of the Governor or a designee,  
6 the Comptroller or a designee, the Treasurer or a designee,  
7 the director of the Division of Bond Finance of the State  
8 Board of Administration, and the chief operating officer of  
9 the Florida Hurricane Catastrophe Fund.

10          c. The corporation has all of the powers of  
11 corporations under chapter 607 and under chapter 617, subject  
12 only to the provisions of this subsection.

13          d. The corporation may issue bonds and engage in such  
14 other financial transactions as are necessary to provide  
15 sufficient funds to achieve the purposes of this section.

16          e. The corporation may invest in any of the  
17 investments authorized under s. 215.47.

18          f. There shall be no liability on the part of, and no  
19 cause of action shall arise against, any board members or  
20 employees of the corporation for any actions taken by them in  
21 the performance of their duties under this paragraph.

22          3.a. In actions under chapter 75 to validate any bonds  
23 issued by the corporation, the notice required by s. 75.06  
24 shall be published only in Leon County and in two newspapers  
25 of general circulation in the state, and the complaint and  
26 order of the court shall be served only on the State Attorney  
27 of the Second Judicial Circuit.

28          b. The state hereby covenants with holders of bonds of  
29 the corporation that the state will not repeal or abrogate the  
30 power of the board to direct the Department of Insurance to  
31 levy the assessments and to collect the proceeds of the

1 revenues pledged to the payment of such bonds as long as any  
2 such bonds remain outstanding unless adequate provision has  
3 been made for the payment of such bonds pursuant to the  
4 documents authorizing the issuance of such bonds.

5         4. The bonds of the corporation are not a debt of the  
6 state or of any political subdivision, and neither the state  
7 nor any political subdivision is liable on such bonds. The  
8 corporation does not have the power to pledge the credit, the  
9 revenues, or the taxing power of the state or of any political  
10 subdivision. The credit, revenues, or taxing power of the  
11 state or of any political subdivision shall not be deemed to  
12 be pledged to the payment of any bonds of the corporation.

13         5.a. The property, revenues, and other assets of the  
14 corporation; the transactions and operations of the  
15 corporation and the income from such transactions and  
16 operations; and all bonds issued under this paragraph and  
17 interest on such bonds are exempt from taxation by the state  
18 and any political subdivision, including ~~the intangibles tax~~  
19 ~~under chapter 199~~ and the income tax under chapter 220. This  
20 exemption does not apply to any tax imposed by chapter 220 on  
21 interest, income, or profits on debt obligations owned by  
22 corporations other than the Florida Hurricane Catastrophe Fund  
23 Finance Corporation.

24         b. All bonds of the corporation shall be and  
25 constitute legal investments without limitation for all public  
26 bodies of this state; for all banks, trust companies, savings  
27 banks, savings associations, savings and loan associations,  
28 and investment companies; for all administrators, executors,  
29 trustees, and other fiduciaries; for all insurance companies  
30 and associations and other persons carrying on an insurance  
31 business; and for all other persons who are now or may

1 hereafter be authorized to invest in bonds or other  
2 obligations of the state and shall be and constitute eligible  
3 securities to be deposited as collateral for the security of  
4 any state, county, municipal, or other public funds. This  
5 sub-subparagraph shall be considered as additional and  
6 supplemental authority and shall not be limited without  
7 specific reference to this sub-subparagraph.

8           6. The corporation and its corporate existence shall  
9 continue until terminated by law; however, no such law shall  
10 take effect as long as the corporation has bonds outstanding  
11 unless adequate provision has been made for the payment of  
12 such bonds pursuant to the documents authorizing the issuance  
13 of such bonds. Upon termination of the existence of the  
14 corporation, all of its rights and properties in excess of its  
15 obligations shall pass to and be vested in the state.

16           Section 17. Section 220.1845, Florida Statutes, is  
17 amended to read:

18           220.1845 Contaminated site rehabilitation tax  
19 credit.--

20           (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

21           (a) A credit in the amount of 35 percent of the costs  
22 of voluntary cleanup activity that is integral to site  
23 rehabilitation at the following sites is allowed against any  
24 tax due for a taxable year under this chapter:

25           1. A drycleaning-solvent-contaminated site eligible  
26 for state-funded site rehabilitation under s. 376.3078(3);

27           2. A drycleaning-solvent-contaminated site at which  
28 cleanup is undertaken by the real property owner pursuant to  
29 s. 376.3078(11), if the real property owner is not also, and  
30 has never been, the owner or operator of the drycleaning  
31 facility where the contamination exists; or

1           3. A brownfield site in a designated brownfield area  
2 under s. 376.80.

3           (b) A taxpayer, or multiple taxpayers working jointly  
4 to clean up a single site, may not receive more than \$250,000  
5 per year in tax credits for each site voluntarily  
6 rehabilitated. Multiple taxpayers shall receive tax credits in  
7 the same proportion as their contribution to payment of  
8 cleanup costs. Subject to the same conditions and limitations  
9 as provided in this section, a municipality or county which  
10 voluntarily rehabilitates a site may receive not more than  
11 \$250,000 per year in tax credits which it can subsequently  
12 transfer subject to the provisions in paragraph (g) ~~(h)~~.

13           (c) If the credit granted under this section is not  
14 fully used in any one year because of insufficient tax  
15 liability on the part of the corporation, the unused amount  
16 may be carried forward for a period not to exceed 5 years. The  
17 carryover credit may be used in a subsequent year when the tax  
18 imposed by this chapter for that year exceeds the credit for  
19 which the corporation is eligible in that year under this  
20 section after applying the other credits and unused carryovers  
21 in the order provided by s. 220.02(8).

22           (d) A taxpayer that files a consolidated return in  
23 this state as a member of an affiliated group under s.  
24 220.131(1) may be allowed the credit on a consolidated return  
25 basis up to the amount of tax imposed upon and paid by the  
26 taxpayer that incurred the rehabilitation costs.

27           ~~(e) A taxpayer that receives credit under s. 199.1055~~  
28 ~~is ineligible to receive credit under this section in a given~~  
29 ~~tax year.~~

30           (e)(f) A taxpayer that receives state-funded site  
31 rehabilitation under s. 376.3078(3) for rehabilitation of a

1 drycleaning-solvent-contaminated site is ineligible to receive  
2 credit under this section for costs incurred by the taxpayer  
3 in conjunction with the rehabilitation of that site during the  
4 same time period that state-administered site rehabilitation  
5 was underway.

6 (f)~~(g)~~ The total amount of the tax credits which may  
7 be granted under this section ~~and s. 199.1055~~ is \$2 million  
8 annually.

9 (g)~~(h)~~1. Tax credits that may be available under this  
10 section to an entity eligible under s. 376.30781 may be  
11 transferred after a merger or acquisition to the surviving or  
12 acquiring entity and used in the same manner and with the same  
13 limitations.

14 2. The entity or its surviving or acquiring entity as  
15 described in subparagraph 1., may transfer any unused credit  
16 in whole or in units of no less than 25 percent of the  
17 remaining credit. The entity acquiring such credit may use it  
18 in the same manner and with the same limitation as described  
19 in this section. Such transferred credits may not be  
20 transferred again although they may succeed to a surviving or  
21 acquiring entity subject to the same conditions and  
22 limitations as described in this section.

23 3. In the event the credit provided for under this  
24 section is reduced either as a result of a determination by  
25 the Department of Environmental Protection or an examination  
26 or audit by the Department of Revenue, such tax deficiency  
27 shall be recovered from the first entity, or the surviving or  
28 acquiring entity, to have claimed such credit up to the amount  
29 of credit taken. Any subsequent deficiencies shall be  
30 assessed against any entity acquiring and claiming such  
31

1 credit, or in the case of multiple succeeding entities in the  
2 order of credit succession.

3 (h)~~(i)~~ In order to encourage completion of site  
4 rehabilitation at contaminated sites being voluntarily cleaned  
5 up and eligible for a tax credit under this section, the  
6 taxpayer may claim an additional 10 percent of the total  
7 cleanup costs, not to exceed \$50,000, in the final year of  
8 cleanup as evidenced by the Department of Environmental  
9 Protection issuing a "No Further Action" order for that site.

10 (2) FILING REQUIREMENTS.--Any corporation that wishes  
11 to obtain credit under this section must submit with its  
12 return a tax credit certificate approving partial tax credits  
13 issued by the Department of Environmental Protection under s.  
14 376.30781.

15 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT  
16 FORFEITURE.--

17 (a) The Department of Revenue may adopt rules to  
18 prescribe any necessary forms required to claim a tax credit  
19 under this section and to provide the administrative  
20 guidelines and procedures required to administer this section.

21 (b) In addition to its existing audit and  
22 investigation authority relating to ~~chapter 199~~ and this  
23 chapter, the Department of Revenue may perform any additional  
24 financial and technical audits and investigations, including  
25 examining the accounts, books, or records of the tax credit  
26 applicant, which are necessary to verify the site  
27 rehabilitation costs included in a tax credit return and to  
28 ensure compliance with this section. The Department of  
29 Environmental Protection shall provide technical assistance,  
30 when requested by the Department of Revenue, on any technical  
31 audits performed pursuant to this section.

1           (c) It is grounds for forfeiture of previously claimed  
2 and received tax credits if the Department of Revenue  
3 determines, as a result of either an audit or information  
4 received from the Department of Environmental Protection, that  
5 a taxpayer received tax credits pursuant to this section to  
6 which the taxpayer was not entitled. In the case of fraud, the  
7 taxpayer shall be prohibited from claiming any future tax  
8 credits under this section ~~or s. 199.1055.~~

9           1. The taxpayer is responsible for returning forfeited  
10 tax credits to the Department of Revenue, and such funds shall  
11 be paid into the General Revenue Fund of the state.

12           2. The taxpayer shall file with the Department of  
13 Revenue an amended tax return or such other report as the  
14 Department of Revenue prescribes by rule and shall pay any  
15 required tax within 60 days after the taxpayer receives  
16 notification from the Department of Environmental Protection  
17 pursuant to s. 376.30781 that previously approved tax credits  
18 have been revoked or modified, if uncontested, or within 60  
19 days after a final order is issued following proceedings  
20 involving a contested revocation or modification order.

21           3. A notice of deficiency may be issued by the  
22 Department of Revenue at any time within 5 years after the  
23 date the taxpayer receives notification from the Department of  
24 Environmental Protection pursuant to s. 376.30781 that  
25 previously approved tax credits have been revoked or modified.  
26 If a taxpayer fails to notify the Department of Revenue of any  
27 change in its tax credit claimed, a notice of deficiency may  
28 be issued at any time. In either case, the amount of any  
29 proposed assessment set forth in such notice of deficiency  
30 shall be limited to the amount of any deficiency resulting  
31

1 under this section from the recomputation of the taxpayer's  
2 tax for the taxable year.

3 4. Any taxpayer that fails to report and timely pay  
4 any tax due as a result of the forfeiture of its tax credit is  
5 in violation of this section and is subject to applicable  
6 penalty and interest.

7 Section 18. Paragraph (b) of subsection (2) of section  
8 288.039, Florida Statutes, is amended to read:

9 288.039 Employing and Training our Youths (ENTRY).--

10 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

11 (b) After entering into an employment/tax refund  
12 agreement under subsection (3), an eligible business may  
13 receive refunds for the following taxes or fees due and paid  
14 by that business:

15 1. Taxes on sales, use, and other transactions under  
16 chapter 212.

17 2. Corporate income taxes under chapter 220.

18 ~~3. Intangible personal property taxes under chapter~~  
19 ~~199.~~

20 3.4. Emergency excise taxes under chapter 221.

21 4.5. Excise taxes on documents under chapter 201.

22 5.6. Ad valorem taxes paid, as defined in s.

23 220.03(1).

24 6.7. Insurance premium taxes under s. 624.509.

25 7.8. Occupational license fees under chapter 205.

26

27 However, an eligible business may not receive a refund under  
28 this section for any amount of credit, refund, or exemption  
29 granted to that business for any of such taxes or fees. If a  
30 refund for such taxes or fees is provided by the office, which  
31 taxes or fees are subsequently adjusted by the application of

1 any credit, refund, or exemption granted to the eligible  
2 business other than as provided in this section, the business  
3 shall reimburse the office for the amount of that credit,  
4 refund, or exemption. An eligible business shall notify and  
5 tender payment to the office within 20 days after receiving  
6 any credit, refund, or exemption other than the one provided  
7 in this section.

8 Section 19. Paragraph (f) of subsection (2) and  
9 paragraphs (b), (c), and (d) of subsection (3) of section  
10 288.1045, Florida Statutes, are amended to read:

11 288.1045 Qualified defense contractor tax refund  
12 program.--

13 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.--

14 (f) After entering into a tax refund agreement  
15 pursuant to subsection (4), a qualified applicant may receive  
16 refunds from the Economic Development Trust Fund for the  
17 following taxes due and paid by the qualified applicant  
18 beginning with the applicant's first taxable year that begins  
19 after entering into the agreement:

20 1. Taxes on sales, use, and other transactions paid  
21 pursuant to chapter 212.

22 2. Corporate income taxes paid pursuant to chapter  
23 220.

24 ~~3. Intangible personal property taxes paid pursuant to~~  
25 ~~chapter 199.~~

26 3.4. Emergency excise taxes paid pursuant to chapter  
27 221.

28 4.5. Excise taxes paid on documents pursuant to  
29 chapter 201.

30 5.6. Ad valorem taxes paid, as defined in s.  
31 220.03(1)(a) on June 1, 1996.

1  
2 However, a qualified applicant may not receive a tax refund  
3 pursuant to this section for any amount of credit, refund, or  
4 exemption granted such contractor for any of such taxes. If a  
5 refund for such taxes is provided by the office, which taxes  
6 are subsequently adjusted by the application of any credit,  
7 refund, or exemption granted to the qualified applicant other  
8 than that provided in this section, the qualified applicant  
9 shall reimburse the Economic Development Trust Fund for the  
10 amount of such credit, refund, or exemption. A qualified  
11 applicant must notify and tender payment to the office within  
12 20 days after receiving a credit, refund, or exemption, other  
13 than that provided in this section.

14 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY  
15 DETERMINATION.--

16 (b) Applications for certification based on the  
17 consolidation of a Department of Defense contract or a new  
18 Department of Defense contract must be submitted to the office  
19 as prescribed by the office and must include, but are not  
20 limited to, the following information:

21 1. The applicant's federal employer identification  
22 number, the applicant's Florida sales tax registration number,  
23 and a notarized signature of an officer of the applicant.

24 2. The permanent location of the manufacturing,  
25 assembling, fabricating, research, development, or design  
26 facility in this state at which the project is or is to be  
27 located.

28 3. The Department of Defense contract numbers of the  
29 contract to be consolidated, the new Department of Defense  
30 contract number, or the "RFP" number of a proposed Department  
31 of Defense contract.

- 1           4. The date the contract was executed or is expected  
2 to be executed, and the date the contract is due to expire or  
3 is expected to expire.
- 4           5. The commencement date for project operations under  
5 the contract in this state.
- 6           6. The number of full-time equivalent jobs in this  
7 state which are or will be dedicated to the project during the  
8 year and the average wage of such jobs.
- 9           7. The total number of full-time equivalent employees  
10 employed by the applicant in this state.
- 11           8. The percentage of the applicant's gross receipts  
12 derived from Department of Defense contracts during the 5  
13 taxable years immediately preceding the date the application  
14 is submitted.
- 15           9. The amount of:
- 16           a. Taxes on sales, use, and other transactions paid  
17 pursuant to chapter 212;
- 18           b. Corporate income taxes paid pursuant to chapter  
19 220;
- 20           ~~c. Intangible personal property taxes paid pursuant to~~  
21 ~~chapter 199;~~
- 22           c.d. Emergency excise taxes paid pursuant to chapter  
23 221;
- 24           d.e. Excise taxes paid on documents pursuant to  
25 chapter 201; and
- 26           e.f. Ad valorem taxes paid  
27
- 28 during the 5 fiscal years immediately preceding the date of  
29 the application, and the projected amounts of such taxes to be  
30 due in the 3 fiscal years immediately following the date of  
31 the application.

1           10. The estimated amount of tax refunds to be claimed  
2 in each fiscal year.

3           11. A brief statement concerning the applicant's need  
4 for tax refunds, and the proposed uses of such refunds by the  
5 applicant.

6           12. A resolution adopted by the county commissioners  
7 of the county in which the project will be located, which  
8 recommends the applicant be approved as a qualified applicant,  
9 and which indicates that the necessary commitments of local  
10 financial support for the applicant exist. Prior to the  
11 adoption of the resolution, the county commission may review  
12 the proposed public or private sources of such support and  
13 determine whether the proposed sources of local financial  
14 support can be provided or, for any applicant whose project is  
15 located in a county designated by the Rural Economic  
16 Development Initiative, a resolution adopted by the county  
17 commissioners of such county requesting that the applicant's  
18 project be exempt from the local financial support  
19 requirement.

20           13. Any additional information requested by the  
21 office.

22           (c) Applications for certification based on the  
23 conversion of defense production jobs to nondefense production  
24 jobs must be submitted to the office as prescribed by the  
25 office and must include, but are not limited to, the following  
26 information:

27           1. The applicant's federal employer identification  
28 number, the applicant's Florida sales tax registration number,  
29 and a notarized signature of an officer of the applicant.

30           2. The permanent location of the manufacturing,  
31 assembling, fabricating, research, development, or design

1 facility in this state at which the project is or is to be  
2 located.

3 3. The Department of Defense contract numbers of the  
4 contract under which the defense production jobs will be  
5 converted to nondefense production jobs.

6 4. The date the contract was executed, and the date  
7 the contract is due to expire or is expected to expire, or was  
8 canceled.

9 5. The commencement date for the nondefense production  
10 operations in this state.

11 6. The number of full-time equivalent jobs in this  
12 state which are or will be dedicated to the nondefense  
13 production project during the year and the average wage of  
14 such jobs.

15 7. The total number of full-time equivalent employees  
16 employed by the applicant in this state.

17 8. The percentage of the applicant's gross receipts  
18 derived from Department of Defense contracts during the 5  
19 taxable years immediately preceding the date the application  
20 is submitted.

21 9. The amount of:

22 a. Taxes on sales, use, and other transactions paid  
23 pursuant to chapter 212;

24 b. Corporate income taxes paid pursuant to chapter  
25 220;

26 ~~c. Intangible personal property taxes paid pursuant to~~  
27 ~~chapter 199;~~

28 c.d. Emergency excise taxes paid pursuant to chapter  
29 221;

30 d.e. Excise taxes paid on documents pursuant to  
31 chapter 201; and

1           ~~e.f.~~ Ad valorem taxes paid  
2  
3 during the 5 fiscal years immediately preceding the date of  
4 the application, and the projected amounts of such taxes to be  
5 due in the 3 fiscal years immediately following the date of  
6 the application.

7           10. The estimated amount of tax refunds to be claimed  
8 in each fiscal year.

9           11. A brief statement concerning the applicant's need  
10 for tax refunds, and the proposed uses of such refunds by the  
11 applicant.

12           12. A resolution adopted by the county commissioners  
13 of the county in which the project will be located, which  
14 recommends the applicant be approved as a qualified applicant,  
15 and which indicates that the necessary commitments of local  
16 financial support for the applicant exist. Prior to the  
17 adoption of the resolution, the county commission may review  
18 the proposed public or private sources of such support and  
19 determine whether the proposed sources of local financial  
20 support can be provided or, for any applicant whose project is  
21 located in a county designated by the Rural Economic  
22 Development Initiative, a resolution adopted by the county  
23 commissioners of such county requesting that the applicant's  
24 project be exempt from the local financial support  
25 requirement.

26           13. Any additional information requested by the  
27 office.

28           (d) Applications for certification based on a contract  
29 for reuse of a defense-related facility must be submitted to  
30 the office as prescribed by the office and must include, but  
31 are not limited to, the following information:

- 1           1. The applicant's Florida sales tax registration  
2 number and a notarized signature of an officer of the  
3 applicant.
- 4           2. The permanent location of the manufacturing,  
5 assembling, fabricating, research, development, or design  
6 facility in this state at which the project is or is to be  
7 located.
- 8           3. The business entity holding a valid Department of  
9 Defense contract or branch of the Armed Forces of the United  
10 States that previously occupied the facility, and the date  
11 such entity last occupied the facility.
- 12           4. A copy of the contract to reuse the facility, or  
13 such alternative proof as may be prescribed by the office that  
14 the applicant is seeking to contract for the reuse of such  
15 facility.
- 16           5. The date the contract to reuse the facility was  
17 executed or is expected to be executed, and the date the  
18 contract is due to expire or is expected to expire.
- 19           6. The commencement date for project operations under  
20 the contract in this state.
- 21           7. The number of full-time equivalent jobs in this  
22 state which are or will be dedicated to the project during the  
23 year and the average wage of such jobs.
- 24           8. The total number of full-time equivalent employees  
25 employed by the applicant in this state.
- 26           9. The amount of:
  - 27           a. Taxes on sales, use, and other transactions paid  
28 pursuant to chapter 212.
  - 29           b. Corporate income taxes paid pursuant to chapter  
30 220.
- 31

1           ~~c.~~ ~~Intangible personal property taxes paid pursuant to~~  
2 ~~chapter 199.~~  
3           c.d. Emergency excise taxes paid pursuant to chapter  
4 221.  
5           ~~d.e.~~ Excise taxes paid on documents pursuant to  
6 chapter 201.  
7           e.f. Ad valorem taxes paid during the 5 fiscal years  
8 immediately preceding the date of the application, and the  
9 projected amounts of such taxes to be due in the 3 fiscal  
10 years immediately following the date of the application.  
11           10. The estimated amount of tax refunds to be claimed  
12 in each fiscal year.  
13           11. A brief statement concerning the applicant's need  
14 for tax refunds, and the proposed uses of such refunds by the  
15 applicant.  
16           12. A resolution adopted by the county commissioners  
17 of the county in which the project will be located, which  
18 recommends the applicant be approved as a qualified applicant,  
19 and which indicates that the necessary commitments of local  
20 financial support for the applicant exist. Prior to the  
21 adoption of the resolution, the county commission may review  
22 the proposed public or private sources of such support and  
23 determine whether the proposed sources of local financial  
24 support can be provided or, for any applicant whose project is  
25 located in a county designated by the Rural Economic  
26 Development Initiative, a resolution adopted by the county  
27 commissioners of such county requesting that the applicant's  
28 project be exempt from the local financial support  
29 requirement.  
30           13. Any additional information requested by the  
31 office.

1 Section 20. Paragraph (c) of subsection (2) of section  
2 288.106, Florida Statutes, is amended to read:

3 288.106 Tax refund program for qualified target  
4 industry businesses.--

5 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

6 (c) After entering into a tax refund agreement under  
7 subsection (4), a qualified target industry business may:

8 1. Receive refunds from the account for the following  
9 taxes due and paid by that business beginning with the first  
10 taxable year of the business which begins after entering into  
11 the agreement:

12 a. Corporate income taxes under chapter 220.

13 b. Insurance premium tax under s. 624.509.

14 2. Receive refunds from the account for the following  
15 taxes due and paid by that business after entering into the  
16 agreement:

17 a. Taxes on sales, use, and other transactions under  
18 chapter 212.

19 ~~b. Intangible personal property taxes under chapter~~  
20 ~~199.~~

21 b.c. Emergency excise taxes under chapter 221.

22 c.d. Excise taxes on documents under chapter 201.

23 d.e. Ad valorem taxes paid, as defined in s.  
24 220.03(1).

25 Section 21. Paragraph (c) of subsection (1) and  
26 paragraph (d) of subsection (2) of section 288.1066, Florida  
27 Statutes, are amended to read:

28 288.1066 Confidentiality of records.--

29 (1) The following information when received by the  
30 Department of Commerce; the Office of Tourism, Trade, and  
31 Economic Development; Enterprise Florida, Inc.; or county or

1 municipal governmental entities and their employees pursuant  
2 to the qualified defense contractor tax refund program as  
3 required by s. 288.1045 is confidential and exempt from the  
4 provisions of s. 119.07(1) and s. 24(a), Art. I of the State  
5 Constitution for a period not to exceed the duration of the  
6 tax refund agreement or 10 years, whichever is earlier:

7 (c) The amount of:

8 1. Taxes on sales, use, and other transactions paid  
9 pursuant to chapter 212;

10 2. Corporate income taxes paid pursuant to chapter  
11 220;

12 ~~3. Intangible personal property taxes paid pursuant to~~  
13 ~~chapter 199;~~

14 3.4. Emergency excise taxes paid pursuant to chapter  
15 221; and

16 4.5. Ad valorem taxes paid  
17

18 during the 5 fiscal years immediately preceding the date of  
19 the application, and the projected amounts of such taxes to be  
20 due in the 3 fiscal years immediately following the date of  
21 the application.

22 (2) The following information when received by the  
23 Department of Commerce; the Office of Tourism, Trade, and  
24 Economic Development; Enterprise Florida, Inc.; or county or  
25 municipal governmental entities and their employees pursuant  
26 to the qualified target industry tax refund program as  
27 required by s. 288.106 is confidential and exempt from the  
28 provisions of s. 119.07(1) and s. 24(a), Art. I of the State  
29 Constitution for a period not to exceed the duration of the  
30 tax refund agreement or 10 years, whichever is earlier:

31 (d) The amount of:

1           1. Taxes on sales, use, and other transactions paid  
2 pursuant to chapter 212;  
3           2. Corporate income taxes paid pursuant to chapter  
4 220;  
5           ~~3. Intangible personal property taxes paid pursuant to~~  
6 ~~chapter 199;~~  
7           3.4. Emergency excise taxes paid pursuant to chapter  
8 221; and  
9           4.5. Ad valorem taxes paid  
10  
11 during the 5 fiscal years immediately preceding the date of  
12 the application, and the projected amounts of such taxes to be  
13 due in the 3 fiscal years immediately following the date of  
14 the application.  
15           Section 22. Paragraph (a) of subsection (2) and  
16 subsections (3) and (12) of section 376.30781, Florida  
17 Statutes, are amended to read:  
18           376.30781 Partial tax credits for rehabilitation of  
19 drycleaning-solvent-contaminated sites and brownfield sites in  
20 designated brownfield areas; application process; rulemaking  
21 authority; revocation authority.--  
22           (2)(a) A credit in the amount of 35 percent of the  
23 costs of voluntary cleanup activity that is integral to site  
24 rehabilitation at the following sites is allowed pursuant to  
25 ~~s. ss. 199.1055 and 220.1845:~~  
26           1. A drycleaning-solvent-contaminated site eligible  
27 for state-funded site rehabilitation under s. 376.3078(3);  
28           2. A drycleaning-solvent-contaminated site at which  
29 cleanup is undertaken by the real property owner pursuant to  
30 s. 376.3078(11), if the real property owner is not also, and  
31

1 has never been, the owner or operator of the drycleaning  
2 facility where the contamination exists; or

3 3. A brownfield site in a designated brownfield area  
4 under s. 376.80.

5 (3) The Department of Environmental Protection shall  
6 be responsible for allocating the tax credits provided for in  
7 s. ss. 199.1055 and 220.1845, not to exceed a total of \$2  
8 million in tax credits annually.

9 (12) An owner, operator, or real property owner who  
10 receives state-funded site rehabilitation under s. 376.3078(3)  
11 for rehabilitation of a drycleaning-solvent-contaminated site  
12 is ineligible to receive a tax credit under ~~s. 199.1055~~ or s.  
13 220.1845 for costs incurred by the taxpayer in conjunction  
14 with the rehabilitation of that site during the same time  
15 period that state-administered site rehabilitation was  
16 underway.

17 Section 23. Paragraph (e) of subsection (14) of  
18 section 440.49, Florida Statutes, is amended to read:

19 440.49 Limitation of liability for subsequent injury  
20 through Special Disability Trust Fund.--

21 (14) FLORIDA SPECIAL DISABILITY TRUST FUND FINANCING  
22 CORPORATION.--

23 (e)1. The funds, credit, property, or taxing power of  
24 the state or political subdivisions of the state shall not be  
25 pledged for the payment of such bonds. The bonds of the  
26 corporation are not a debt of the state or of any political  
27 subdivision, and neither the state nor any political  
28 subdivision is liable on such bonds. The corporation does not  
29 have the power to pledge the credit, the revenues, or the  
30 taxing power of the state or of any political subdivision. The  
31 credit, revenues, or taxing power of the state or of any

1 political subdivision shall not be deemed to be pledged to the  
2 payment of any bonds of the corporation. However, bonds issued  
3 under this subsection are declared to be for an essential  
4 public and governmental purpose.

5           2. The property, revenues, and other assets of the  
6 corporation; the transactions and operations of the  
7 corporation and the income from such transactions and  
8 operations; and all bonds issued under this paragraph and the  
9 interest on such bonds, which is exempt from income taxes of  
10 the United States, are exempt from taxation by the state and  
11 any political subdivision, including, but not limited to, ~~the~~  
12 ~~intangibles tax under chapter 199,~~ the income tax under  
13 chapter 220, and the premium tax under the Florida Insurance  
14 Code. This exemption does not apply to any tax imposed by  
15 chapter 220 on interest income or profits on debt obligations  
16 owned by corporations other than the Special Disability Trust  
17 Fund Financing Corporation. The corporation is not subject to  
18 the reporting requirements mandated by the Florida Insurance  
19 Code.

20           Section 24. Subsection (13) of section 493.6102,  
21 Florida Statutes, is amended to read:

22           493.6102 Inapplicability of parts I through IV of this  
23 chapter.--This chapter shall not apply to:

24           (13) Any individual employed as a security officer by  
25 a church or ecclesiastical or denominational organization  
26 having an established physical place of worship in this state  
27 at which nonprofit religious services and activities are  
28 regularly conducted or by a church cemetery ~~religious~~  
29 ~~institution as defined in s. 199.183(2)(a)~~ to provide security  
30 on the institution property of the organization or cemetery,  
31

1 and who does not carry a firearm in the course of her or his  
2 duties.

3 Section 25. Paragraph (a) of subsection (3) of section  
4 516.031, Florida Statutes, is amended to read:

5 516.031 Finance charge; maximum rates.--

6 (3) OTHER CHARGES.--

7 (a) In addition to the interest, delinquency, and  
8 insurance charges herein provided for, no further or other  
9 charges or amount whatsoever for any examination, service,  
10 commission, or other thing or otherwise shall be directly or  
11 indirectly charged, contracted for, or received as a condition  
12 to the grant of a loan, except:

13 1. An amount not to exceed \$10 to reimburse a portion  
14 of the costs for investigating the character and credit of the  
15 person applying for the loan;

16 2. An annual fee of \$25 on the anniversary date of  
17 each line-of-credit account;

18 3. Charges paid for brokerage fee on a loan or line of  
19 credit of more than \$10,000, title insurance, and the  
20 appraisal of real property offered as security when paid to a  
21 third party and supported by an actual expenditure;

22 ~~4. Intangible personal property tax on the loan note~~  
23 ~~or obligation when secured by a lien on real property;~~

24 4.5. The documentary excise tax and lawful fees, if  
25 any, actually and necessarily paid out by the licensee to any  
26 public officer for filing, recording, or releasing in any  
27 public office any instrument securing the loan, which fees may  
28 be collected when the loan is made or at any time thereafter;

29 5.6. The premium payable for any insurance in lieu of  
30 perfecting any security interest otherwise required by the  
31 licensee in connection with the loan, if the premium does not

1 exceed the fees which would otherwise be payable, which  
2 premium may be collected when the loan is made or at any time  
3 thereafter;

4 6.7. Actual and reasonable attorney's fees and court  
5 costs as determined by the court in which suit is filed;

6 7.8. Actual and commercially reasonable expenses of  
7 repossession, storing, repairing and placing in condition for  
8 sale, and selling of any property pledged as security; or

9 8.9. A delinquency charge not to exceed \$10 for each  
10 payment in default for a period of not less than 10 days, if  
11 the charge is agreed upon, in writing, between the parties  
12 before imposing the charge.

13

14 Any charges, including interest, in excess of the combined  
15 total of all charges authorized and permitted by this chapter  
16 constitute a violation of chapter 687 governing interest and  
17 usury, and the penalties of that chapter apply. In the event  
18 of a bona fide error, the licensee shall refund or credit the  
19 borrower with the amount of the overcharge immediately but  
20 within 20 days from the discovery of such error.

21 Section 26. Paragraph (m) of subsection (4) of section  
22 627.311, Florida Statutes, is amended to read:

23 627.311 Joint underwriters and joint reinsurers.--

24 (4)

25 (m) Each joint underwriting plan or association  
26 created under this section is not a state agency, board, or  
27 commission. However, ~~for the purposes of s. 199.183(1) only,~~  
28 the joint underwriting plan ~~is a political subdivision of the~~  
29 ~~state and~~ is exempt from the corporate income tax.

30 Section 27. Paragraph (j) of subsection (6) of section  
31 627.351, Florida Statutes, is amended to read:

1           627.351 Insurance risk apportionment plans.--  
2           (6) RESIDENTIAL PROPERTY AND CASUALTY JOINT  
3 UNDERWRITING ASSOCIATION.--  
4           (j) The Residential Property and Casualty Joint  
5 Underwriting Association is not a state agency, board, or  
6 commission. However, ~~for the purposes of s. 199.183(1), the~~  
7 Residential Property and Casualty Joint Underwriting  
8 Association ~~shall be considered a political subdivision of the~~  
9 ~~state and~~ shall be exempt from the corporate income tax.  
10          Section 28. Paragraph (b) of subsection (6) of section  
11 650.05, Florida Statutes, is amended to read:  
12          650.05 Plans for coverage of employees of political  
13 subdivisions.--  
14          (6)  
15          (b) The grants-in-aid and other revenue referred to in  
16 paragraph (a) specifically include, but are not limited to,  
17 minimum foundation program grants to public school districts  
18 and community colleges; gasoline, motor fuel, ~~intangible,~~  
19 cigarette, racing, and insurance premium taxes distributed to  
20 political subdivisions; and amounts specifically appropriated  
21 as grants-in-aid for mental health, mental retardation, and  
22 mosquito control programs.  
23          Section 29. Subsection (1) of section 655.071, Florida  
24 Statutes, is amended to read:  
25          655.071 International banking facilities; definitions;  
26 notice before establishment.--  
27          (1) "International banking facility" means a set of  
28 asset and liability accounts segregated on the books and  
29 records of a banking organization, as that term is defined in  
30 s. 199.023, Florida Statutes, 2000, that includes only  
31 international banking facility deposits, borrowings, and

1 extensions of credit, as those terms shall be defined by the  
2 department pursuant to subsection (2).

3 Section 30. Subsection (2) of section 733.604, Florida  
4 Statutes, is amended to read:

5 733.604 Inventory.--

6 (2) The personal representative shall serve a copy of  
7 the inventory on ~~the Department of Revenue, as provided in s.~~  
8 ~~199.062(4)~~, the surviving spouse, each heir at law in an  
9 intestate estate, each residuary beneficiary in a testate  
10 estate, and any other interested person who may request it;  
11 and the personal representative shall file proof of such  
12 service. The inventory shall be verified by the personal  
13 representative.

14 Section 31. Paragraph (a) of subsection (1) of section  
15 766.105, Florida Statutes, is amended to read:

16 766.105 Florida Patient's Compensation Fund.--

17 (1) DEFINITIONS.--The following definitions apply in  
18 the interpretation and enforcement of this section:

19 (a) The term "fund" means the Florida Patient's  
20 Compensation Fund. The fund is not a state agency, board, or  
21 commission. ~~However, for the purposes of s. 199.183(1) only,~~  
22 ~~the fund shall be considered a political subdivision of this~~  
23 ~~state.~~

24 Section 32. Subsection (5) of section 192.032,  
25 subsection (3) of section 192.042, subsection (4) of section  
26 193.114, subsection (9) of section 196.015, paragraph (g) of  
27 subsection (1) of section 607.1622, and subsection (2) of  
28 section 731.111, all Florida Statutes, are hereby repealed.

29 Section 33. Paragraph (a) of subsection (4) of section  
30 192.0105, Florida Statutes, is amended to read:

31

1           192.0105 Taxpayer rights.--There is created a Florida  
2 Taxpayer's Bill of Rights for property taxes and assessments  
3 to guarantee that the rights, privacy, and property of the  
4 taxpayers of this state are adequately safeguarded and  
5 protected during tax levy, assessment, collection, and  
6 enforcement processes administered under the revenue laws of  
7 this state. The Taxpayer's Bill of Rights compiles, in one  
8 document, brief but comprehensive statements that summarize  
9 the rights and obligations of the property appraisers, tax  
10 collectors, clerks of the court, local governing boards, the  
11 Department of Revenue, and taxpayers. The rights afforded  
12 taxpayers to assure that their privacy and property are  
13 safeguarded and protected during tax levy, assessment, and  
14 collection are available only insofar as they are implemented  
15 in other parts of the Florida Statutes or rules of the  
16 Department of Revenue. The rights so guaranteed to state  
17 taxpayers in the Florida Statutes and the departmental rules  
18 include:

19           (4) THE RIGHT TO CONFIDENTIALITY.--

20           (a) The right to have information kept confidential,  
21 including federal tax information, ad valorem tax returns,  
22 social security numbers, all financial records produced by the  
23 taxpayer, Form DR-219 returns for documentary stamp tax  
24 information, and sworn statements of gross income, copies of  
25 federal income tax returns for the prior year, wage and  
26 earnings statements (W-2 forms), and other documents (see ss.  
27 192.105, 193.074, 193.114~~(5)~~~~(6)~~, 195.027(3) and (6), and  
28 196.101(4)(c)).

29           Section 34. This act shall take effect January 1,  
30 2002.

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HOUSE SUMMARY

Repeals the taxes on intangible personal property.

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ADDITIONAL SPONSORS

Clarke, Alexander, Bowen, Green, Kottkamp, Harrington, Farkas,  
Kilmer, Baxley, Hart, Bennett, Goodlette, Negron, Flanagan,  
Attkisson, Bense, Bean, Pickens, Brown, Meador, Harrell,  
Greenstein, Atwater, Cantens, Garcia, Stansel, Needelman,  
Ryan, Prieguez, Jordan, Mack, Betancourt and Davis