

Bill No. CS/HB 1927, 2nd Eng.

Amendment No. Barcode 780742

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Latvala moved the following amendment to amendment (025544):

Senate Amendment (with title amendment)

On page 10, line 12, through
page 13, line 8, delete those lines

and insert:

Section 2. Subsections (10), (11), (12), (13), (14), and (15) are added to section 440.14, Florida Statutes, to read:

440.05 Election of exemption; revocation of election; notice; certification.--

(10) Any person who is exempted from this chapter under this section who secures, or whose employer secures for him or her, workers' compensation insurance coverage is considered to have waived the right to such an exemption and is subject to the provisions of this chapter.

(11) Every enterprise conducting business in this state shall maintain business records as specified by the division by rule, which rules must include the provision that

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1 any corporation with exempt officers and any partnership with
2 exempt partners must maintain written statements of those
3 exempted persons affirmatively acknowledging each such
4 individual's exempt status.

5 (12) Any sole proprietor or partner claiming an
6 exemption under this section shall maintain a copy of his or
7 her federal income tax records for each of the immediately
8 previous 3 years in which he or she claims an exemption. Such
9 federal income tax records must include a complete copy of the
10 following for each year in which an exemption is claimed:

11 (a) For sole proprietors, a copy of Federal Income Tax
12 Form 1040 and its accompanying Schedule C;

13 (b) For partners, a copy of the partner's Federal
14 Income Tax Schedule K-1 (Form 1065) and Federal Income Tax
15 Form 1040 and its accompanying Schedule E. The sole proprietor
16 or partner in question shall produce, upon request by the
17 division, a copy of those documents together with a statement
18 by the sole proprietor that the tax records provided are true
19 and accurate copies of what the sole proprietor or partner has
20 filed with the federal Internal Revenue Service. The statement
21 must be signed under oath by the sole proprietor or partner in
22 question and must be notarized. The division shall issue a
23 stop-work order under s. 440.107(5) to any sole proprietor or
24 partner who fails or refuses to produce a copy of the tax
25 records and affidavit required under this paragraph to the
26 division within 3 business days after that request and who has
27 failed to otherwise secure insurance for the provision of
28 workers' compensation benefits for himself or herself if
29 required under this chapter to do so.

30 (13) Any corporate officer claiming an exemption under
31 this section must be listed on the records of this state's

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1 Secretary of State, Division of Corporations, as a corporate
2 officer. If the person who claims exemption as a corporate
3 officer is not so listed on the records of the Secretary of
4 State, the individual must provide to the division, upon
5 request by the division, a notarized affidavit stating that
6 the individual is a bona fide officer of the corporation and
7 stating the date his or her appointment or election as a
8 corporate officer became or will become effective. The
9 statement must be signed under oath by both the officer in
10 question and the president or chief operating officer of the
11 corporation and must be notarized. The division shall issue a
12 stop-work order under s. 440.107(1) to any person who claims
13 to be exempt as a corporate officer but who fails or refuses
14 to produce the documents required under this subsection to the
15 division within 3 business days after the request is made and
16 who has failed to otherwise secure the insurance of workers'
17 compensation benefits for himself or herself if required under
18 this chapter to do so.

19 (14) A sole proprietor, partner, or corporate officer
20 of a business entity that has not been in operation long
21 enough to have filed with the Internal Revenue Service, or to
22 have been required by the Internal Revenue Service to file,
23 its first annual federal income tax return is not eligible for
24 exemption from this chapter.

25 (15) Exemptions pertain only to the person claiming
26 exemption and only for the entity that is the subject of the
27 federal income tax reports filed by the person claiming the
28 exemption. A separate exemption is required for every
29 proprietorship, partnership, or corporation from which an
30 individual receives any remuneration for labor, services, or
31 products provided.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 62, lines 6-12, delete those lines

4

5 and insert:

6 440/05, F.S.; revising exemptions from the
7 requirement for employers to obtain workers'
8 compensation coverage; specifying who may be
9 exempt and the conditions for an exemption;
10 specifying the effect of an exemption;
11 requiring businesses, sole proprietors, and
12 partners to maintain certain records; amending
13 s. 440.06, F.S.; requiring employers to secure
14 workers' compensation coverage; amending

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