

By the Committee on Finance and Taxation; and Senator Carlton

314-1966-01

1 A bill to be entitled
2 An act relating to tax administration;
3 repealing s. 212.084(6), F.S.; eliminating
4 provisions for temporary exemption
5 certificates; repealing s. 212.08(7)(ccc),
6 F.S.; eliminating the specific sales tax
7 exemption for organizations providing crime
8 prevention, drunk-driving prevention, and
9 juvenile-delinquency-prevention services;
10 amending s. 212.08, F.S.; revising the
11 application of the sales tax exemption for the
12 sale of drinking water in bottles or other
13 containers; reinstating retroactively the sales
14 tax exemption for parent-teacher organizations
15 and parent-teacher associations; eliminating
16 obsolete provisions; requiring a purchaser to
17 file an affidavit stating the exempt nature of
18 a purchase with the selling vendor instead of
19 the Department of Revenue; providing for
20 retroactive application; replacing the
21 definition of the term "section 38 property"
22 with an express definition of the terms
23 "industrial machinery and equipment" and
24 "motion picture and video equipment"; providing
25 intent and purpose; imposing certain
26 requirements, for purposes of taxation, on the
27 removal of a motor vehicle from this state;
28 providing residency requirements of corporate
29 officers, corporate stockholders, and partners
30 in a partnership relating to the taxable status
31 of sales of motor vehicles; amending s. 212.06,

1 F.S.; clarifying the definition of the term
2 "fixtures"; eliminating reference to the term
3 "trade fixture"; amending s. 212.08, F.S.;
4 replacing the Interstate Commerce Commission
5 with the Surface Transportation Board as the
6 entity that licenses certain railroads as
7 common carriers; providing that, for a vessel,
8 railroad, or motor carrier engaged in
9 interstate or foreign commerce, sales tax
10 applies to taxable purchases in this state and
11 applies even if the vessel, railroad, or motor
12 carrier has operated for less than a fiscal
13 year; amending s. 212.11, F.S.; requiring a
14 dealer that claims certain tax credits by
15 reason of engaging in specified activities to
16 submit reports to the Department of Revenue;
17 providing requirements for such reports;
18 authorizing the department to adopt rules;
19 providing for the disallowance of any credit
20 not supported by a report; amending s. 212.20,
21 F.S.; providing that newly incorporated
22 municipalities meeting certain criteria are
23 eligible to receive revenue sharing pursuant to
24 s. 218.245, F.S.; amending s. 218.21, F.S.;
25 providing a formula for revenue sharing
26 distributions made for a specified fiscal year;
27 amending s. 220.22, F.S.; eliminating the
28 initial year's information return for certain
29 corporations; repealing s. 624.509(10), F.S.,
30 which provides for an exemption from the
31 insurance premium tax for insurers who write

1 monoline flood insurance policies; repealing s.
2 213.27(9), F.S., which authorizes the
3 Department of Revenue to contract with certain
4 vendors to develop and implement a voluntary
5 system for sales and use tax collection and
6 administration; creating s. 213.256, F.S., the
7 Simplified Sales and Use Tax Administration
8 Act; defining terms; authorizing the
9 department's participation in the Streamlined
10 Sales and Use Tax Agreement; providing that
11 each state that is a party to the agreement
12 must abide by certain requirements in order for
13 the department to enter into the agreement;
14 ensuring that when this state complies with the
15 agreement, the agreement cannot be used to
16 challenge existing state laws and statutes;
17 providing for the collection and remittance of
18 the sales and use tax under the agreement;
19 providing for maintenance of confidentiality of
20 certain information; providing a penalty;
21 requiring the department to make annual
22 recommendations to the Legislature concerning
23 provisions that need to be adopted in order to
24 bring this state's system into compliance with
25 the Streamlined Sales and Use Tax Agreement;
26 amending s. 213.285, F.S.; delaying the future
27 repeal of the certified audit project; amending
28 ss. 213.053, 213.21, F.S.; conforming repeal
29 dates; amending s. 213.30, F.S.; clarifying
30 that the rewards program is the only available
31 means of obtaining compensation for information

1 regarding another person's failure to comply
2 with the state's tax laws; amending s. 11, ch.
3 2000-165, Laws of Florida; clarifying which
4 provisions of ch. 213, F.S., apply to the
5 collection of unemployment contributions;
6 amending s. 45.031, F.S.; requiring the clerk
7 of court to give notice to the Department of
8 Revenue if there is a surplus resulting from
9 the foreclosure of an unemployment compensation
10 tax lien; amending s. 69.041, F.S.; permitting
11 the department to participate in the
12 disbursement of unemployment compensation tax
13 lien foreclosure funds; amending s. 213.053,
14 F.S.; providing for confidentiality and
15 information sharing; abrogating the expiration
16 of s. 215.20(3), F.S., relating to service
17 charges against certain trust funds,
18 notwithstanding s. 10, ch. 90-110, Laws of
19 Florida; repealing s. 4 of ch. 96-395, Laws of
20 Florida, which provides for the repeal of
21 exemptions provided for certain citizen support
22 organizations and the Florida Folk Festival;
23 providing for retroactive applicability;
24 amending s. 201.02, F.S., relating to the tax
25 on deeds and other instruments; exempting deeds
26 and other instruments from the tax if property
27 is conveyed from an electric utility to a
28 regional transmission organization; amending s.
29 212.02, F.S.; excluding from the definition of
30 "lease," "let," "rental," or "license" certain
31 payments made by a regional transmission

1 organization to an electric utility; amending
2 s. 212.031, F.S.; exempting property occupied
3 or used by certain regional transmission
4 organizations from the tax on the lease or
5 rental of or license in real property; amending
6 s. 201.08, F.S.; providing a limit on the
7 amount of the tax on promissory or
8 nonnegotiable notes, written obligations to pay
9 money, and assignments of wages or other
10 compensation and on certain promissory or
11 nonnegotiable notes, written obligations to pay
12 money, or other compensation made in connection
13 with sales made under retail charge account
14 services; creating s. 443.1315, F.S.; providing
15 definitions; providing for treatment of Indian
16 tribes under the Unemployment Compensation Law;
17 providing that Indian tribes or tribal units
18 may elect to make payments in lieu of
19 contributions and providing requirements with
20 respect thereto; providing that such Indian
21 tribe or tribal unit may be required to file a
22 bond or deposit security at the discretion of
23 the director of the Agency for Workforce
24 Innovation; providing effect of failure of such
25 tribe or unit to make required payments;
26 providing requirements for notices; providing
27 responsibility for certain extended benefits;
28 providing for rules; providing for retroactive
29 application; amending s. 443.131, F.S.;
30 reducing the Unemployment Compensation Trust
31 Fund balance thresholds used in computing

1 unemployment compensation contribution rate
2 adjustment factors; amending s. 561.501, F.S.;
3 providing an exemption from the surcharge on
4 alcoholic beverages for specified nonprofit
5 organizations; providing effective dates.
6

7 Be It Enacted by the Legislature of the State of Florida:
8

9 Section 1. Subsection (6) of section 212.084, Florida
10 Statutes, is repealed.

11 Section 2. Effective July 1, 2001, paragraph (a) of
12 subsection (4) and subsection (7) of section 212.08, Florida
13 Statutes, are amended to read:

14 212.08 Sales, rental, use, consumption, distribution,
15 and storage tax; specified exemptions.--The sale at retail,
16 the rental, the use, the consumption, the distribution, and
17 the storage to be used or consumed in this state of the
18 following are hereby specifically exempt from the tax imposed
19 by this chapter.

20 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES,
21 ETC.--

22 (a) Also exempt are:

23 1. Water delivered to the purchaser through pipes or
24 conduits or delivered for irrigation purposes. The sale of
25 drinking water in bottles, cans, or other containers,
26 including water that contains minerals or carbonation in its
27 natural state or water to which minerals have been added at a
28 water treatment facility regulated by the Department of
29 Environmental Protection or the Department of Health, is
30 exempt. This exemption does not apply to the sale of drinking
31 water in bottles, cans, or other containers if carbonation₇

1 ~~minerals~~, or flavorings, except those added at a water
2 treatment facility, have been added. Water that has been
3 enhanced by the addition of minerals and that does not contain
4 any added carbonation or flavorings is also exempt.

5 2. All fuels used by a public or private utility,
6 including any municipal corporation or rural electric
7 cooperative association, in the generation of electric power
8 or energy for sale. Fuel other than motor fuel and diesel
9 fuel is taxable as provided in this chapter with the exception
10 of fuel expressly exempt herein. Motor fuels and diesel fuels
11 are taxable as provided in chapter 206, with the exception of
12 those motor fuels and diesel fuels used by railroad
13 locomotives or vessels to transport persons or property in
14 interstate or foreign commerce, which are taxable under this
15 chapter only to the extent provided herein. The basis of the
16 tax shall be the ratio of intrastate mileage to interstate or
17 foreign mileage traveled by the carrier's railroad locomotives
18 or vessels that were used in interstate or foreign commerce
19 and that had at least some Florida mileage during the previous
20 fiscal year of the carrier, such ratio to be determined at the
21 close of the fiscal year of the carrier. This ratio shall be
22 applied each month to the total Florida purchases made in this
23 state of motor and diesel fuels to establish that portion of
24 the total used and consumed in intrastate movement and subject
25 to tax under this chapter. The basis for imposition of any
26 discretionary surtax shall be set forth in s. 212.054. Fuels
27 used exclusively in intrastate commerce do not qualify for the
28 proration of tax.

29 3. The transmission or wheeling of electricity.

30 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
31 any entity by this chapter do not inure to any transaction

1 that is otherwise taxable under this chapter when payment is
2 made by a representative or employee of the entity by any
3 means, including, but not limited to, cash, check, or credit
4 card, even when that representative or employee is
5 subsequently reimbursed by the entity. In addition, exemptions
6 provided to any entity by this subsection do not inure to any
7 transaction that is otherwise taxable under this chapter
8 unless the entity has obtained a sales tax exemption
9 certificate from the department or the entity obtains or
10 provides other documentation as required by the department.
11 Eligible purchases or leases made with such a certificate must
12 be in strict compliance with this subsection and departmental
13 rules, and any person who makes an exempt purchase with a
14 certificate that is not in strict compliance with this
15 subsection and the rules is liable for and must pay the tax.
16 The department may adopt rules to administer this subsection.

17 (a) Artificial commemorative flowers.--Exempt from the
18 tax imposed by this chapter is the sale of artificial
19 commemorative flowers by bona fide nationally chartered
20 veterans' organizations.

21 (b) Boiler fuels.--When purchased for use as a
22 combustible fuel, purchases of natural gas, residual oil,
23 recycled oil, waste oil, solid waste material, coal, sulfur,
24 wood, wood residues or wood bark used in an industrial
25 manufacturing, processing, compounding, or production process
26 at a fixed location in this state are exempt from the taxes
27 imposed by this chapter; however, such exemption shall not be
28 allowed unless the purchaser signs a certificate stating that
29 the fuel to be exempted is for the exclusive use designated
30 herein. This exemption does not apply to the use of boiler
31 fuels that are not used in manufacturing, processing,

1 compounding, or producing items of tangible personal property
2 for sale, or to the use of boiler fuels used by any firm
3 subject to regulation by the Division of Hotels and
4 Restaurants of the Department of Business and Professional
5 Regulation.

6 (c) Crustacea bait.--Also exempt from the tax imposed
7 by this chapter is the purchase by commercial fishers of bait
8 intended solely for use in the entrapment of *Callinectes*
9 *sapidus* and *Menippe mercenaria*.

10 (d) Feeds.--Feeds for poultry, ostriches, and
11 livestock, including racehorses and dairy cows, are exempt.

12 (e) Film rentals.--Film rentals are exempt when an
13 admission is charged for viewing such film, and license fees
14 and direct charges for films, videotapes, and transcriptions
15 used by television or radio stations or networks are exempt.

16 (f) Flags.--Also exempt are sales of the flag of the
17 United States and the official state flag of Florida.

18 (g) Florida Retired Educators Association and its
19 local chapters.--Also exempt from payment of the tax imposed
20 by this chapter are purchases of office supplies, equipment,
21 and publications made by the Florida Retired Educators
22 Association and its local chapters.

23 (h) Guide dogs for the blind.--Also exempt are the
24 sale or rental of guide dogs for the blind, commonly referred
25 to as "seeing-eye dogs," and the sale of food or other items
26 for such guide dogs.

27 1. The department shall issue a consumer's certificate
28 of exemption to any blind person who holds an identification
29 card as provided for in s. 413.091 and who either owns or
30 rents, or contemplates the ownership or rental of, a guide dog
31 for the blind. The consumer's certificate of exemption shall

1 be issued without charge and shall be of such size as to be
2 capable of being carried in a wallet or billfold.

3 2. The department shall make such rules concerning
4 items exempt from tax under the provisions of this paragraph
5 as may be necessary to provide that any person authorized to
6 have a consumer's certificate of exemption need only present
7 such a certificate at the time of paying for exempt goods and
8 shall not be required to pay any tax thereon.

9 (i) Hospital meals and rooms.--Also exempt from
10 payment of the tax imposed by this chapter on rentals and
11 meals are patients and inmates of any hospital or other
12 physical plant or facility designed and operated primarily for
13 the care of persons who are ill, aged, infirm, mentally or
14 physically incapacitated, or otherwise dependent on special
15 care or attention. Residents of a home for the aged are exempt
16 from payment of taxes on meals provided through the facility.
17 A home for the aged is defined as a facility that is licensed
18 or certified in part or in whole under chapter 400 or chapter
19 651, or that is financed by a mortgage loan made or insured by
20 the United States Department of Housing and Urban Development
21 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),
22 s. 232, or s. 236 of the National Housing Act, or other such
23 similar facility designed and operated primarily for the care
24 of the aged.

25 (j) Household fuels.--Also exempt from payment of the
26 tax imposed by this chapter are sales of utilities to
27 residential households or owners of residential models in this
28 state by utility companies who pay the gross receipts tax
29 imposed under s. 203.01, and sales of fuel to residential
30 households or owners of residential models, including oil,
31 kerosene, liquefied petroleum gas, coal, wood, and other fuel

1 products used in the household or residential model for the
2 purposes of heating, cooking, lighting, and refrigeration,
3 regardless of whether such sales of utilities and fuels are
4 separately metered and billed direct to the residents or are
5 metered and billed to the landlord. If any part of the utility
6 or fuel is used for a nonexempt purpose, the entire sale is
7 taxable. The landlord shall provide a separate meter for
8 nonexempt utility or fuel consumption. For the purposes of
9 this paragraph, licensed family day care homes shall also be
10 exempt.

11 (k) Meals provided by certain nonprofit
12 organizations.--There is exempt from the tax imposed by this
13 chapter the sale of prepared meals by a nonprofit volunteer
14 organization to handicapped, elderly, or indigent persons when
15 such meals are delivered as a charitable function by the
16 organization to such persons at their places of residence.

17 (l) Organizations providing special educational,
18 cultural, recreational, and social benefits to minors.--Also
19 exempt from the tax imposed by this chapter are sales or
20 leases to and sales of donated property by nonprofit
21 organizations which are incorporated pursuant to chapter 617
22 the primary purpose of which is providing activities that
23 contribute to the development of good character or good
24 sportsmanship, or to the educational or cultural development,
25 of minors. This exemption is extended only to that level of
26 the organization that has a salaried executive officer or an
27 elected nonsalaried executive officer. For the purpose of this
28 paragraph, the term "donated property" means any property
29 transferred to such nonprofit organization for less than 50
30 percent of its fair market value.

31 (m) Religious institutions.--

1 1. There are exempt from the tax imposed by this
2 chapter transactions involving sales or leases directly to
3 religious institutions when used in carrying on their
4 customary nonprofit religious activities or sales or leases of
5 tangible personal property by religious institutions having an
6 established physical place for worship at which nonprofit
7 religious services and activities are regularly conducted and
8 carried on.

9 2. As used in this paragraph, the term "religious
10 institutions" means churches, synagogues, and established
11 physical places for worship at which nonprofit religious
12 services and activities are regularly conducted and carried
13 on. The term "religious institutions" includes nonprofit
14 corporations the sole purpose of which is to provide free
15 transportation services to church members, their families, and
16 other church attendees. The term "religious institutions" also
17 includes nonprofit state, nonprofit district, or other
18 nonprofit governing or administrative offices the function of
19 which is to assist or regulate the customary activities of
20 religious institutions. The term "religious institutions" also
21 includes any nonprofit corporation that is qualified as
22 nonprofit under s. 501(c)(3) of the Internal Revenue Code of
23 1986, as amended, and that owns and operates a Florida
24 television station, at least 90 percent of the programming of
25 which station consists of programs of a religious nature and
26 the financial support for which, exclusive of receipts for
27 broadcasting from other nonprofit organizations, is
28 predominantly from contributions from the general public. The
29 term "religious institutions" also includes any nonprofit
30 corporation that is qualified as nonprofit under s. 501(c)(3)
31 of the Internal Revenue Code of 1986, as amended, the primary

1 activity of which is making and distributing audio recordings
2 of religious scriptures and teachings to blind or visually
3 impaired persons at no charge. The term "religious
4 institutions" also includes any nonprofit corporation that is
5 qualified as nonprofit under s. 501(c)(3) of the Internal
6 Revenue Code of 1986, as amended, the sole or primary function
7 of which is to provide, upon invitation, nonprofit religious
8 services, evangelistic services, religious education,
9 administrative assistance, or missionary assistance for a
10 church, synagogue, or established physical place of worship at
11 which nonprofit religious services and activities are
12 regularly conducted.

13 (n) Veterans' organizations.--

14 1. There are exempt from the tax imposed by this
15 chapter transactions involving sales or leases to qualified
16 veterans' organizations and their auxiliaries when used in
17 carrying on their customary veterans' organization activities.

18 2. As used in this paragraph, the term "veterans'
19 organizations" means nationally chartered or recognized
20 veterans' organizations, including, but not limited to,
21 Florida chapters of the Paralyzed Veterans of America,
22 Catholic War Veterans of the U.S.A., Jewish War Veterans of
23 the U.S.A., and the Disabled American Veterans, Department of
24 Florida, Inc., which hold current exemptions from federal
25 income tax under s. 501(c)(4) or (19) of the Internal Revenue
26 Code of 1986, as amended.

27 (o) Schools, colleges, and universities.--Also exempt
28 from the tax imposed by this chapter are sales or leases to
29 state tax-supported schools, colleges, or universities.

30 (p) Section 501(c)(3) organizations.--Also exempt from
31 the tax imposed by this chapter are sales or leases to

1 organizations determined by the Internal Revenue Service to be
2 currently exempt from federal income tax pursuant to s.
3 501(c)(3) of the Internal Revenue Code of 1986, as amended,
4 when such leases or purchases are used in carrying on their
5 customary nonprofit activities.

6 (q) Resource recovery equipment.--Also exempt is
7 resource recovery equipment which is owned and operated by or
8 on behalf of any county or municipality, certified by the
9 Department of Environmental Protection under the provisions of
10 s. 403.715.

11 (r) School books and school lunches.--This exemption
12 applies to school books used in regularly prescribed courses
13 of study, and to school lunches served in public, parochial,
14 or nonprofit schools operated for and attended by pupils of
15 grades K through 12. Yearbooks, magazines, newspapers,
16 directories, bulletins, and similar publications distributed
17 by such educational institutions to their students are also
18 exempt. School books and food sold or served at community
19 colleges and other institutions of higher learning are
20 taxable.

21 (s) Tasting beverages.--Vinous and alcoholic beverages
22 provided by distributors or vendors for the purpose of "wine
23 tasting" and "spirituous beverage tasting" as contemplated
24 under the provisions of ss. 564.06 and 565.12, respectively,
25 are exempt from the tax imposed by this chapter.

26 (t) Boats temporarily docked in state.--

27 1. Notwithstanding the provisions of chapter 328,
28 pertaining to the registration of vessels, a boat upon which
29 the state sales or use tax has not been paid is exempt from
30 the use tax under this chapter if it enters and remains in
31 this state for a period not to exceed a total of 20 days in

1 any calendar year calculated from the date of first dockage or
2 slippage at a facility, registered with the department, that
3 rents dockage or slippage space in this state. If a boat
4 brought into this state for use under this paragraph is placed
5 in a facility, registered with the department, for repairs,
6 alterations, refitting, or modifications and such repairs,
7 alterations, refitting, or modifications are supported by
8 written documentation, the 20-day period shall be tolled
9 during the time the boat is physically in the care, custody,
10 and control of the repair facility, including the time spent
11 on sea trials conducted by the facility. The 20-day time
12 period may be tolled only once within a calendar year when a
13 boat is placed for the first time that year in the physical
14 care, custody, and control of a registered repair facility;
15 however, the owner may request and the department may grant an
16 additional tolling of the 20-day period for purposes of
17 repairs that arise from a written guarantee given by the
18 registered repair facility, which guarantee covers only those
19 repairs or modifications made during the first tolled period.
20 Within 72 hours after the date upon which the registered
21 repair facility took possession of the boat, the facility must
22 have in its possession, on forms prescribed by the department,
23 an affidavit which states that the boat is under its care,
24 custody, and control and that the owner does not use the boat
25 while in the facility. Upon completion of the repairs,
26 alterations, refitting, or modifications, the registered
27 repair facility must, within 72 hours after the date of
28 release, have in its possession a copy of the release form
29 which shows the date of release and any other information the
30 department requires. The repair facility shall maintain a log
31 that documents all alterations, additions, repairs, and sea

1 trials during the time the boat is under the care, custody,
2 and control of the facility. The affidavit shall be
3 maintained by the registered repair facility as part of its
4 records for as long as required by s. 213.35. When, within 6
5 months after the date of its purchase, a boat is brought into
6 this state under this paragraph, the 6-month period provided
7 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

8 2. During the period of repairs, alterations,
9 refitting, or modifications and during the 20-day period
10 referred to in subparagraph 1., the boat may be listed for
11 sale, contracted for sale, or sold exclusively by a broker or
12 dealer registered with the department without incurring a use
13 tax under this chapter; however, the sales tax levied under
14 this chapter applies to such sale.

15 3. The mere storage of a boat at a registered repair
16 facility does not qualify as a tax-exempt use in this state.

17 4. As used in this paragraph, "registered repair
18 facility" means:

19 a. A full-service facility that:

20 (I) Is located on a navigable body of water;

21 (II) Has haulout capability such as a dry dock, travel
22 lift, railway, or similar equipment to service craft under the
23 care, custody, and control of the facility;

24 (III) Has adequate piers and storage facilities to
25 provide safe berthing of vessels in its care, custody, and
26 control; and

27 (IV) Has necessary shops and equipment to provide
28 repair or warranty work on vessels under the care, custody,
29 and control of the facility;

30 b. A marina that:

31 (I) Is located on a navigable body of water;

1 (II) Has adequate piers and storage facilities to
2 provide safe berthing of vessels in its care, custody, and
3 control; and

4 (III) Has necessary shops and equipment to provide
5 repairs or warranty work on vessels; or

6 c. A shoreside facility that:

7 (I) Is located on a navigable body of water;

8 (II) Has adequate piers and storage facilities to
9 provide safe berthing of vessels in its care, custody, and
10 control; and

11 (III) Has necessary shops and equipment to provide
12 repairs or warranty work.

13 (u) Volunteer fire departments.--Also exempt are
14 firefighting and rescue service equipment and supplies
15 purchased by volunteer fire departments, duly chartered under
16 the Florida Statutes as corporations not for profit.

17 (v) Professional services.--

18 1. Also exempted are professional, insurance, or
19 personal service transactions that involve sales as
20 inconsequential elements for which no separate charges are
21 made.

22 2. The personal service transactions exempted pursuant
23 to subparagraph 1. do not exempt the sale of information
24 services involving the furnishing of printed, mimeographed, or
25 multigraphed matter, or matter duplicating written or printed
26 matter in any other manner, other than professional services
27 and services of employees, agents, or other persons acting in
28 a representative or fiduciary capacity or information services
29 furnished to newspapers and radio and television stations. As
30 used in this subparagraph, the term "information services"
31 includes the services of collecting, compiling, or analyzing

1 information of any kind or nature and furnishing reports
2 thereof to other persons.

3 3. This exemption does not apply to any service
4 warranty transaction taxable under s. 212.0506.

5 4. This exemption does not apply to any service
6 transaction taxable under s. 212.05(1)(j).

7 (w) Certain newspaper, magazine, and newsletter
8 subscriptions, shoppers, and community newspapers.--Likewise
9 exempt are newspaper, magazine, and newsletter subscriptions
10 in which the product is delivered to the customer by mail.
11 Also exempt are free, circulated publications that are
12 published on a regular basis, the content of which is
13 primarily advertising, and that are distributed through the
14 mail, home delivery, or newsstands. The exemption for
15 newspaper, magazine, and newsletter subscriptions which is
16 provided in this paragraph applies only to subscriptions
17 entered into after March 1, 1997.

18 (x) Sporting equipment brought into the
19 state.--Sporting equipment brought into Florida, for a period
20 of not more than 4 months in any calendar year, used by an
21 athletic team or an individual athlete in a sporting event is
22 exempt from the use tax if such equipment is removed from the
23 state within 7 days after the completion of the event.

24 (y) Charter fishing vessels.--The charge for
25 chartering any boat or vessel, with the crew furnished, solely
26 for the purpose of fishing is exempt from the tax imposed
27 under s. 212.04 or s. 212.05. This exemption does not apply
28 to any charge to enter or stay upon any "head-boat," party
29 boat, or other boat or vessel. Nothing in this paragraph
30 shall be construed to exempt any boat from sales or use tax
31

1 upon the purchase thereof except as provided in paragraph (t)
2 and s. 212.05.

3 (z) Vending machines sponsored by nonprofit or
4 charitable organizations.--Also exempt are food or drinks for
5 human consumption sold for 25 cents or less through a
6 coin-operated vending machine sponsored by a nonprofit
7 corporation qualified as nonprofit pursuant to s. 501(c)(3) or
8 (4) of the Internal Revenue Code of 1986, as amended.

9 (aa) Certain commercial vehicles.--Also exempt is the
10 sale, lease, or rental of a commercial motor vehicle as
11 defined in s. 207.002(2), when the following conditions are
12 met:

13 1. The sale, lease, or rental occurs between two
14 commonly owned and controlled corporations;

15 2. Such vehicle was titled and registered in this
16 state at the time of the sale, lease, or rental; and

17 3. Florida sales tax was paid on the acquisition of
18 such vehicle by the seller, lessor, or renter.

19 (bb) Community cemeteries.--Also exempt are purchases
20 by any nonprofit corporation that has qualified under s.
21 501(c)(13) of the Internal Revenue Code of 1986, as amended,
22 and is operated for the purpose of maintaining a cemetery that
23 was donated to the community by deed.

24 (cc) Works of art.--

25 1. Also exempt are works of art sold to or used by an
26 educational institution.

27 2. This exemption also applies to the sale to or use
28 in this state of any work of art by any person if it was
29 purchased or imported exclusively for the purpose of being
30 donated to any educational institution, or loaned to and made
31

1 available for display by any educational institution, provided
2 that the term of the loan agreement is for at least 10 years.

3 3. The exemption provided by this paragraph for
4 donations is allowed only if the person who purchased the work
5 of art transfers title to the donated work of art to an
6 educational institution. Such transfer of title shall be
7 evidenced by an affidavit meeting requirements established by
8 rule to document entitlement to the exemption. Nothing in this
9 paragraph shall preclude a work of art donated to an
10 educational institution from remaining in the possession of
11 the donor or purchaser, as long as title to the work of art
12 lies with the educational institution.

13 4. A work of art is presumed to have been purchased in
14 or imported into this state exclusively for loan as provided
15 in subparagraph 2., if it is so loaned or placed in storage in
16 preparation for such a loan within 90 days after purchase or
17 importation, whichever is later; but a work of art is not
18 deemed to be placed in storage in preparation for loan for
19 purposes of this exemption if it is displayed at any place
20 other than an educational institution.

21 5. The exemptions provided by this paragraph are
22 allowed only if the person who purchased the work of art gives
23 to the vendor an affidavit meeting the requirements,
24 established by rule, to document entitlement to the exemption.
25 The person who purchased the work of art shall forward a copy
26 of such affidavit to the Department of Revenue at the time it
27 is issued to the vendor.

28 6. The exemption for loans provided by subparagraph 2.
29 applies only for the period during which a work of art is in
30 the possession of the educational institution or is in storage
31 before transfer of possession to that institution; and when it

1 ceases to be so possessed or held, tax based upon the sales
2 price paid by the owner is payable, and the statute of
3 limitations provided in s. 95.091 shall begin to run at that
4 time. However, tax shall not become due if the work of art is
5 donated to an educational institution after the loan ceases.

6 7. Any educational institution to which a work of art
7 has been donated pursuant to this paragraph shall make
8 available to the department the title to the work of art and
9 any other relevant information. Any educational institution
10 which has received a work of art on loan pursuant to this
11 paragraph shall make available to the department information
12 relating to the work of art. Any educational institution that
13 transfers from its possession a work of art as defined by this
14 paragraph which has been loaned to it must notify the
15 Department of Revenue within 60 days after the transfer.

16 8. For purposes of the exemptions provided by this
17 paragraph, the term:

18 a. "Educational institutions" includes state
19 tax-supported, parochial, church, and nonprofit private
20 schools, colleges, or universities that conduct regular
21 classes and courses of study required for accreditation by or
22 membership in the Southern Association of Colleges and
23 Schools, the Florida Council of Independent Schools, or the
24 Florida Association of Christian Colleges and Schools, Inc. ;
25 nonprofit private schools that conduct regular classes and
26 courses of study accepted for continuing education credit by a
27 board of the Division of Medical Quality Assurance of the
28 Department of Health; or nonprofit libraries, art galleries,
29 performing arts centers that provide educational programs to
30 school children, which programs involve performances or other
31 educational activities at the performing arts center and serve

1 a minimum of 50,000 school children a year, and museums open
2 to the public.

3 b. "Work of art" includes pictorial representations,
4 sculpture, jewelry, antiques, stamp collections and coin
5 collections, and other tangible personal property, the value
6 of which is attributable predominantly to its artistic,
7 historical, political, cultural, or social importance.

8 (dd) Taxicab leases.--The lease of or license to use a
9 taxicab or taxicab-related equipment and services provided by
10 a taxicab company to an independent taxicab operator are
11 exempt, provided, however, the exemptions provided under this
12 paragraph only apply if sales or use tax has been paid on the
13 acquisition of the taxicab and its related equipment.

14 (ee) Aircraft repair and maintenance labor
15 charges.--There shall be exempt from the tax imposed by this
16 chapter all labor charges for the repair and maintenance of
17 aircraft of more than 15,000 pounds maximum certified takeoff
18 weight and rotary wing aircraft of more than 10,000 pounds
19 maximum certified takeoff weight. Except as otherwise provided
20 in this chapter, charges for parts and equipment furnished in
21 connection with such labor charges are taxable.

22 (ff) Certain electricity or steam uses.--

23 1. Subject to the provisions of subparagraph 4.,
24 charges for electricity or steam used to operate machinery and
25 equipment at a fixed location in this state when such
26 machinery and equipment is used to manufacture, process,
27 compound, produce, or prepare for shipment items of tangible
28 personal property for sale, or to operate pollution control
29 equipment, recycling equipment, maintenance equipment, or
30 monitoring or control equipment used in such operations are
31 exempt to the extent provided in this paragraph. If 75 percent

1 or more of the electricity or steam used at the fixed location
2 is used to operate qualifying machinery or equipment, 100
3 percent of the charges for electricity or steam used at the
4 fixed location are exempt. If less than 75 percent but 50
5 percent or more of the electricity or steam used at the fixed
6 location is used to operate qualifying machinery or equipment,
7 50 percent of the charges for electricity or steam used at the
8 fixed location are exempt. If less than 50 percent of the
9 electricity or steam used at the fixed location is used to
10 operate qualifying machinery or equipment, none of the charges
11 for electricity or steam used at the fixed location are
12 exempt.

13 2. This exemption applies only to industries
14 classified under SIC Industry Major Group Numbers 10, 12, 13,
15 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
16 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
17 in this paragraph, "SIC" means those classifications contained
18 in the Standard Industrial Classification Manual, 1987, as
19 published by the Office of Management and Budget, Executive
20 Office of the President.

21 3. Possession by a seller of a written certification
22 by the purchaser, certifying the purchaser's entitlement to an
23 exemption permitted by this subsection, relieves the seller
24 from the responsibility of collecting the tax on the
25 nontaxable amounts, and the department shall look solely to
26 the purchaser for recovery of such tax if it determines that
27 the purchaser was not entitled to the exemption.

28 4. Such exemption shall be applied as follows:

29 a. Beginning July 1, 1996, 20 percent of the charges
30 for such electricity shall be exempt.

31

1 b. Beginning July 1, 1997, 40 percent of the charges
2 for such electricity shall be exempt.

3 c. Beginning July 1, 1998, 60 percent of the charges
4 for such electricity or steam shall be exempt.

5 d. Beginning July 1, 1999, 80 percent of the charges
6 for such electricity or steam shall be exempt.

7 e. Beginning July 1, 2000, 100 percent of the charges
8 for such electricity or steam shall be exempt.

9 ~~5. Notwithstanding any other provision in this~~
10 ~~paragraph to the contrary, in order to receive the exemption~~
11 ~~provided in this paragraph a taxpayer must first register with~~
12 ~~the WAGES Program Business Registry established by the local~~
13 ~~WAGES coalition for the area in which the taxpayer is located.~~
14 ~~Such registration establishes a commitment on the part of the~~
15 ~~taxpayer to hire WAGES program participants to the maximum~~
16 ~~extent possible consistent with the nature of their business.~~

17 5.6-a. In order to determine whether the exemption
18 provided in this paragraph from the tax on charges for
19 electricity or steam has an effect on retaining or attracting
20 companies to this state, the Office of Program Policy Analysis
21 and Government Accountability shall monitor and report on the
22 industries receiving the exemption.

23 b. The report shall be submitted no later than January
24 1, 2001, and must be comprehensive in scope, but, at a
25 minimum, must be conducted in such a manner as to specifically
26 determine the number of companies within each SIC Industry
27 Major Group receiving the exemption as of September 1, 2000,
28 the number of individuals employed by companies within each
29 SIC Industry Major Group receiving the exemption as of
30 September 1, 2000, whether the change, if any, in such number
31 of companies or employees is attributable to the exemption

1 provided in this paragraph, whether it would be sound public
2 policy to continue or discontinue the exemption, and the
3 consequences of doing so.

4 c. The report shall be submitted to the President of
5 the Senate, the Speaker of the House of Representatives, the
6 Senate Minority Leader, and the House Minority Leader.

7 (gg) Fair associations.--Also exempt from the tax
8 imposed by this chapter is the sale, use, lease, rental, or
9 grant of a license to use, made directly to or by a fair
10 association, of real or tangible personal property; any charge
11 made by a fair association, or its agents, for parking,
12 admissions, or for temporary parking of vehicles used for
13 sleeping quarters; rentals, subleases, and sublicenses of real
14 or tangible personal property between the owner of the central
15 amusement attraction and any owner of an amusement ride, as
16 those terms are used in ss. 616.15(1)(b) and 616.242(3)(a),
17 for the furnishing of amusement rides at a public fair or
18 exposition; and other transactions of a fair association which
19 are incurred directly by the fair association in the
20 financing, construction, and operation of a fair, exposition,
21 or other event or facility that is authorized by s. 616.08. As
22 used in this paragraph, the terms "fair association" and
23 "public fair or exposition" have the same meaning as those
24 terms are defined in s. 616.001. This exemption does not apply
25 to the sale of tangible personal property made by a fair
26 association through an agent or independent contractor; sales
27 of admissions and tangible personal property by a
28 concessionaire, vendor, exhibitor, or licensee; or rentals and
29 subleases of tangible personal property or real property
30 between the owner of the central amusement attraction and a
31

1 concessionaire, vendor, exhibitor, or licensee, except for the
2 furnishing of amusement rides, which transactions are exempt.

3 (hh) Citizen support organizations.--Also exempt from
4 the tax imposed by this chapter are sales or leases to
5 nonprofit organizations that are incorporated under chapter
6 617 and that have been designated citizen support
7 organizations in support of state-funded environmental
8 programs or the management of state-owned lands in accordance
9 with s. 20.2551, or to support one or more state parks in
10 accordance with s. 258.015.

11 (ii) Florida Folk Festival.--There shall be exempt
12 from the tax imposed by this chapter income of a revenue
13 nature received from admissions to the Florida Folk Festival
14 held pursuant to s. 267.16 at the Stephen Foster State Folk
15 Culture Center, a unit of the state park system.

16 (jj) Solar energy systems.--Also exempt are solar
17 energy systems or any component thereof. The Florida Solar
18 Energy Center shall from time to time certify to the
19 department a list of equipment and requisite hardware
20 considered to be a solar energy system or a component thereof.
21 This exemption is repealed July 1, 2005.

22 (kk) Nonprofit cooperative hospital laundries.--Also
23 exempt from the tax imposed by this chapter are sales or
24 leases to nonprofit organizations that are incorporated under
25 chapter 617 and which are treated, for federal income tax
26 purposes, as cooperatives under subchapter T of the Internal
27 Revenue Code, whose sole purpose is to offer laundry supplies
28 and services to their members, which members must all be
29 exempt from federal income tax pursuant to s. 501(c)(3) of the
30 Internal Revenue Code.

31

1 (11) Complimentary meals.--Also exempt from the tax
2 imposed by this chapter are food or drinks that are furnished
3 as part of a packaged room rate by any person offering for
4 rent or lease any transient living accommodations as described
5 in s. 509.013(4)(a) which are licensed under part I of chapter
6 509 and which are subject to the tax under s. 212.03, if a
7 separate charge or specific amount for the food or drinks is
8 not shown. Such food or drinks are considered to be sold at
9 retail as part of the total charge for the transient living
10 accommodations. Moreover, the person offering the
11 accommodations is not considered to be the consumer of items
12 purchased in furnishing such food or drinks and may purchase
13 those items under conditions of a sale for resale.

14 (mm) Nonprofit corporation conducting the correctional
15 work programs.--Products sold pursuant to s. 946.515 by the
16 corporation organized pursuant to part II of chapter 946 are
17 exempt from the tax imposed by this chapter. This exemption
18 applies retroactively to July 1, 1983.

19 (nn) Parent-teacher organizations, parent-teacher
20 associations, and schools having grades K through
21 12.--Parent-teacher organizations and associations the purpose
22 of which is to raise funds for schools teaching grades K
23 through 12 and which are ~~qualified as educational institutions~~
24 ~~as defined by sub-subparagraph (cc)8.a.~~ associated with
25 schools having grades K through 12, and schools having grades
26 K through 12, may pay tax to their suppliers on the cost price
27 of school materials and supplies purchased, rented, or leased
28 for resale or rental to students in grades K through 12, of
29 items sold for fundraising purposes, and of items sold through
30 vending machines located on the school premises, in lieu of
31 collecting the tax imposed by this chapter from the purchaser.

1 This paragraph also applies to food or beverages sold through
2 vending machines located in the student lunchroom or dining
3 room of a school having kindergarten through grade 12.

4 (oo) Mobile home lot improvements.--Items purchased by
5 developers for use in making improvements to a mobile home lot
6 owned by the developer may be purchased tax-exempt as a sale
7 for resale if made pursuant to a contract that requires the
8 developer to sell a mobile home to a purchaser, place the
9 mobile home on the lot, and make the improvements to the lot
10 for a single lump-sum price. The developer must collect and
11 remit sales tax on the entire lump-sum price.

12 (pp) Veterans Administration.--When a veteran of the
13 armed forces purchases an aircraft, boat, mobile home, motor
14 vehicle, or other vehicle from a dealer pursuant to the
15 provisions of 38 U.S.C. s. 3902(a), or any successor provision
16 of the United States Code, the amount that is paid directly to
17 the dealer by the Veterans Administration is not taxable.
18 However, any portion of the purchase price which is paid
19 directly to the dealer by the veteran is taxable.

20 (qq) Complimentary items.--There is exempt from the
21 tax imposed by this chapter:

22 1. Any food or drink, whether or not cooked or
23 prepared on the premises, provided without charge as a sample
24 or for the convenience of customers by a dealer that primarily
25 sells food product items at retail.

26 2. Any item given to a customer as part of a price
27 guarantee plan related to point-of-sale errors by a dealer
28 that primarily sells food products at retail.

29
30
31

1 The exemptions in this paragraph do not apply to businesses
2 with the primary activity of serving prepared meals or
3 alcoholic beverages for immediate consumption.

4 (rr) Donated foods or beverages.--Any food or beverage
5 donated by a dealer that sells food products at retail to a
6 food bank or an organization that holds a current exemption
7 from federal corporate income tax pursuant to s. 501(c) of the
8 Internal Revenue Code of 1986, as amended, is exempt from the
9 tax imposed by this chapter.

10 (ss) Racing dogs.--The sale of a racing dog by its
11 owner is exempt if the owner is also the breeder of the
12 animal.

13 (tt) Equipment used in aircraft repair and
14 maintenance.--There shall be exempt from the tax imposed by
15 this chapter replacement engines, parts, and equipment used in
16 the repair or maintenance of aircraft of more than 15,000
17 pounds maximum certified takeoff weight and rotary wing
18 aircraft of more than 10,300 pounds maximum certified takeoff
19 weight, when such parts or equipment are installed on such
20 aircraft that is being repaired or maintained in this state.

21 (uu) Aircraft sales or leases.--The sale or lease of
22 an aircraft of more than 15,000 pounds maximum certified
23 takeoff weight for use by a common carrier is exempt from the
24 tax imposed by this chapter. As used in this paragraph,
25 "common carrier" means an airline operating under Federal
26 Aviation Administration regulations contained in Title 14,
27 chapter I, part 121 or part 129 of the Code of Federal
28 Regulations.

29 (vv) Nonprofit water systems.--Sales or leases to a
30 not-for-profit corporation which holds a current exemption
31 from federal income tax under s. 501(c)(4) or (12) of the

1 Internal Revenue Code, as amended, are exempt from the tax
2 imposed by this chapter if the sole or primary function of the
3 corporation is to construct, maintain, or operate a water
4 system in this state.

5 (ww) Library cooperatives.--Sales or leases to library
6 cooperatives certified under s. 257.41(2) are exempt from the
7 tax imposed by this chapter.

8 (xx) Advertising agencies.--

9 1. As used in this paragraph, the term "advertising
10 agency" means any firm that is primarily engaged in the
11 business of providing advertising materials and services to
12 its clients.

13 2. The sale of advertising services by an advertising
14 agency to a client is exempt from the tax imposed by this
15 chapter. Also exempt from the tax imposed by this chapter are
16 items of tangible personal property such as photographic
17 negatives and positives, videos, films, galleys, mechanicals,
18 veloxes, illustrations, digital audiotapes, analog tapes,
19 printed advertisement copies, compact discs for the purpose of
20 recording, digital equipment, and artwork and the services
21 used to produce those items if the items are:

22 a. Sold to an advertising agency that is acting as an
23 agent for its clients pursuant to contract, and are created
24 for the performance of advertising services for the clients;

25 b. Produced, fabricated, manufactured, or otherwise
26 created by an advertising agency for its clients, and are used
27 in the performance of advertising services for the clients; or

28 c. Sold by an advertising agency to its clients in the
29 performance of advertising services for the clients, whether
30 or not the charges for these items are marked up or separately
31 stated.

1
2 The exemption provided by this subparagraph does not apply
3 when tangible personal property such as film, paper, and
4 videotapes is purchased to create items such as photographic
5 negatives and positives, videos, films, galleys, mechanicals,
6 veloxes, illustrations, and artwork that are sold to an
7 advertising agency or produced in-house by an advertising
8 agency on behalf of its clients.

9 3. The items exempted from tax under subparagraph 2.
10 and the creative services used by an advertising agency to
11 design the advertising for promotional goods such as displays,
12 display containers, exhibits, newspaper inserts, brochures,
13 catalogues, direct mail letters or flats, shirts, hats, pens,
14 pencils, key chains, or other printed goods or materials are
15 not subject to tax. However, when such promotional goods are
16 produced or reproduced for distribution, tax applies to the
17 sales price charged to the client for such promotional goods.

18 4. For items purchased by an advertising agency and
19 exempt from tax under this paragraph, possession of an
20 exemption certificate from the advertising agency certifying
21 the agency's entitlement to exemption relieves the vendor of
22 the responsibility of collecting the tax on the sale of such
23 items to the advertising agency, and the department shall look
24 solely to the advertising agency for recovery of tax if it
25 determines that the advertising agency was not entitled to the
26 exemption.

27 5. The exemptions provided by this paragraph apply
28 retroactively, except that all taxes that have been collected
29 must be remitted, and taxes that have been remitted before
30 July 1, 1999, on transactions that are subject to exemption
31 under this paragraph are not subject to refund.

1 6. The department may adopt rules that interpret or
2 define the provisions of these exemptions and provide examples
3 regarding the application of these exemptions.

4 (yy) Bullion.--The sale of gold, silver, or platinum
5 bullion, or any combination thereof, in a single transaction
6 is exempt if the sales price exceeds \$500. The dealer must
7 maintain proper documentation, as prescribed by rule of the
8 department, to identify that portion of a transaction which
9 involves the sale of gold, silver, or platinum bullion and is
10 exempt under this paragraph.

11 (zz) Certain repair and labor charges.--

12 1. Subject to the provisions of subparagraphs 2. and
13 3., there is exempt from the tax imposed by this chapter all
14 labor charges for the repair of, and parts and materials used
15 in the repair of and incorporated into, industrial machinery
16 and equipment which is used for the manufacture, processing,
17 compounding, production, or preparation for shipping of items
18 of tangible personal property at a fixed location within this
19 state.

20 2. This exemption applies only to industries
21 classified under SIC Industry Major Group Numbers 10, 12, 13,
22 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
23 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
24 in this subparagraph, "SIC" means those classifications
25 contained in the Standard Industrial Classification Manual,
26 1987, as published by the Office of Management and Budget,
27 Executive Office of the President.

28 3. This exemption shall be applied as follows:

29 a. Beginning July 1, 1999, 25 percent of such charges
30 for repair parts and labor shall be exempt.

31

1 b. Beginning July 1, 2000, 50 percent of such charges
2 for repair parts and labor shall be exempt.

3 c. Beginning July 1, 2001, 75 percent of such charges
4 for repair parts and labor shall be exempt.

5 d. Beginning July 1, 2002, 100 percent of such charges
6 for repair parts and labor shall be exempt.

7 (aaa) Film and other printing supplies.--Also exempt
8 are the following materials purchased, produced, or created by
9 businesses classified under SIC Industry Numbers 275, 276,
10 277, 278, or 279 for use in producing graphic matter for sale:
11 film, photographic paper, dyes used for embossing and
12 engraving, artwork, typography, lithographic plates, and
13 negatives. As used in this paragraph, "SIC" means those
14 classifications contained in the Standard Industrial
15 Classification Manual, 1987, as published by the Office of
16 Management and Budget, Executive Office of the President.

17 (bbb) People-mover systems.--People-mover systems, and
18 parts thereof, which are purchased or manufactured by
19 contractors employed either directly by or as agents for the
20 United States Government, the state, a county, a municipality,
21 a political subdivision of the state, or the public operator
22 of a public-use airport as defined by s. 332.004(14) are
23 exempt from the tax imposed by this chapter when the systems
24 or parts go into or become part of publicly owned facilities.
25 In the case of contractors who manufacture and install such
26 systems and parts, this exemption extends to the purchase of
27 component parts and all other manufacturing and fabrication
28 costs. The department may provide a form to be used by
29 contractors to provide to suppliers of people-mover systems or
30 parts to certify the contractors' eligibility for the
31 exemption provided under this paragraph. As used in this

1 paragraph, "people-mover systems" includes wheeled passenger
2 vehicles and related control and power distribution systems
3 that are part of a transportation system for use by the
4 general public, regardless of whether such vehicles are
5 operator-controlled or driverless, self-propelled or propelled
6 by external power and control systems, or conducted on roads,
7 rails, guidebeams, or other permanent structures that are an
8 integral part of such transportation system. "Related control
9 and power distribution systems" includes any electrical or
10 electronic control or signaling equipment, but does not
11 include the embedded wiring, conduits, or cabling used to
12 transmit electrical or electronic signals among such control
13 equipment, power distribution equipment, signaling equipment,
14 and wheeled vehicles.

15 ~~(ccc) Organizations providing crime prevention, drunk~~
16 ~~driving prevention, or juvenile delinquency prevention~~
17 ~~services.--Sales or leases to any nonprofit organization that~~
18 ~~provides crime prevention services, drunk driving prevention~~
19 ~~services, or juvenile delinquency prevention services that~~
20 ~~benefit society as a whole are exempt from the tax imposed by~~
21 ~~this chapter, if the organization holds a current exemption~~
22 ~~from federal income tax under s. 501(c)(3) of the Internal~~
23 ~~Revenue Code and the organization has as its sole or primary~~
24 ~~purpose the provision of services that contribute to the~~
25 ~~prevention of hardships caused by crime, drunk driving, or~~
26 ~~juvenile delinquency.~~

27 (ccc)~~(ddd)~~ Florida Fire and Emergency Services
28 Foundation.--Sales or leases to the Florida Fire and Emergency
29 Services Foundation are exempt from the tax imposed by this
30 chapter.

31

1 ~~(ddd)(eee)~~ Railroad roadway materials.--Also exempt
2 from the tax imposed by this chapter are railroad roadway
3 materials used in the construction, repair, or maintenance of
4 railways. Railroad roadway materials shall include rails,
5 ties, ballasts, communication equipment, signal equipment,
6 power transmission equipment, and any other track materials.

7
8 ~~Exemptions provided to any entity by this subsection shall not~~
9 ~~inure to any transaction otherwise taxable under this chapter~~
10 ~~when payment is made by a representative or employee of such~~
11 ~~entity by any means, including, but not limited to, cash,~~
12 ~~check, or credit card even when that representative or~~
13 ~~employee is subsequently reimbursed by such entity.~~

14 Section 3. (1) The amendments to paragraphs (ff) and
15 (nn) of subsection (7) of section 212.08, Florida Statutes,
16 which are made by section 2 of this act apply retroactively to
17 July 1, 2000.

18 (2) The amendments to the introductory paragraph, to
19 paragraph (p), and to the final, flush-left passage of
20 subsection (7) of section 212.08, Florida Statutes, which are
21 made by section 2 of this act are made to clarify rather than
22 change existing law, and these amendments apply retroactively
23 to January 1, 2001.

24 Section 4. Effective upon this act becoming a law and
25 applying retroactively to July 1, 1996, paragraph (c) of
26 subsection (5) of section 212.08, Florida Statutes, is amended
27 to read:

28 212.08 Sales, rental, use, consumption, distribution,
29 and storage tax; specified exemptions.--The sale at retail,
30 the rental, the use, the consumption, the distribution, and
31 the storage to be used or consumed in this state of the

1 following are hereby specifically exempt from the tax imposed
2 by this chapter.

3 (5) EXEMPTIONS; ACCOUNT OF USE.--

4 (c) Machinery and equipment used in production of
5 electrical or steam energy.--

6 1. The purchase of machinery and equipment for use at
7 a fixed location which machinery and equipment are necessary
8 in the production of electrical or steam energy resulting from
9 the burning of boiler fuels other than residual oil is exempt
10 from the tax imposed by this chapter. Such electrical or
11 steam energy must be primarily for use in manufacturing,
12 processing, compounding, or producing for sale items of
13 tangible personal property in this state. Use of a de minimis
14 amount of residual fuel to facilitate the burning of
15 nonresidual fuel shall not reduce the exemption otherwise
16 available under this paragraph.

17 2. In facilities where machinery and equipment are
18 necessary to burn both residual and nonresidual fuels, the
19 exemption shall be prorated. Such proration shall be based
20 upon the production of electrical or steam energy from
21 nonresidual fuels as a percentage of electrical or steam
22 energy from all fuels. If it is determined that 15 percent or
23 less of all electrical or steam energy generated was produced
24 by burning residual fuel, the full exemption shall apply.
25 Purchasers claiming a partial exemption shall obtain such
26 exemption by refund of taxes paid, or as otherwise provided in
27 the department's rules.

28 3. The department may adopt rules that provide for
29 implementation of this exemption. Purchasers of machinery and
30 equipment qualifying for the exemption provided in this
31 paragraph shall furnish the vendor ~~department~~ with an

1 affidavit stating that the item or items to be exempted are
2 for the use designated herein. Any person furnishing a false
3 affidavit to the vendor for the purpose of evading payment of
4 any tax imposed under this chapter shall be subject to the
5 penalty set forth in s. 212.085 and as otherwise provided by
6 law. Purchasers with self-accrual authority shall maintain all
7 documentation necessary to prove the exempt status of
8 purchases.

9 Section 5. Effective July 1, 2001, paragraphs (b),
10 (d), and (f) of subsection (5) of section 212.08, Florida
11 Statutes, are amended to read:

12 212.08 Sales, rental, use, consumption, distribution,
13 and storage tax; specified exemptions.--The sale at retail,
14 the rental, the use, the consumption, the distribution, and
15 the storage to be used or consumed in this state of the
16 following are hereby specifically exempt from the tax imposed
17 by this chapter.

18 (5) EXEMPTIONS; ACCOUNT OF USE.--

19 (b) Machinery and equipment used to increase
20 productive output.--

21 1. Industrial machinery and equipment purchased for
22 exclusive use by a new business in spaceport activities as
23 defined by s. 212.02 or for use in new businesses which
24 manufacture, process, compound, or produce for sale items of
25 tangible personal property at fixed locations are exempt from
26 the tax imposed by this chapter upon an affirmative showing by
27 the taxpayer to the satisfaction of the department that such
28 items are used in a new business in this state. Such purchases
29 must be made prior to the date the business first begins its
30 productive operations, and delivery of the purchased item must
31 be made within 12 months of that date.

1 2.a. Industrial machinery and equipment purchased for
2 exclusive use by an expanding facility which is engaged in
3 spaceport activities as defined by s. 212.02 or for use in
4 expanding manufacturing facilities or plant units which
5 manufacture, process, compound, or produce for sale items of
6 tangible personal property at fixed locations in this state
7 are exempt from any amount of tax imposed by this chapter in
8 excess of \$50,000 per calendar year upon an affirmative
9 showing by the taxpayer to the satisfaction of the department
10 that such items are used to increase the productive output of
11 such expanded facility or business by not less than 10
12 percent.

13 b. Notwithstanding any other provision of this
14 section, industrial machinery and equipment purchased for use
15 in expanding printing manufacturing facilities or plant units
16 that manufacture, process, compound, or produce for sale items
17 of tangible personal property at fixed locations in this state
18 are exempt from any amount of tax imposed by this chapter upon
19 an affirmative showing by the taxpayer to the satisfaction of
20 the department that such items are used to increase the
21 productive output of such an expanded business by not less
22 than 10 percent.

23 3.a. To receive an exemption provided by subparagraph
24 1. or subparagraph 2., a qualifying business entity shall
25 apply to the department for a temporary tax exemption permit.
26 The application shall state that a new business exemption or
27 expanded business exemption is being sought. Upon a tentative
28 affirmative determination by the department pursuant to
29 subparagraph 1. or subparagraph 2., the department shall issue
30 such permit.

31

1 b. The applicant shall be required to maintain all
2 necessary books and records to support the exemption. Upon
3 completion of purchases of qualified machinery and equipment
4 pursuant to subparagraph 1. or subparagraph 2., the temporary
5 tax permit shall be delivered to the department or returned to
6 the department by certified or registered mail.

7 c. If, in a subsequent audit conducted by the
8 department, it is determined that the machinery and equipment
9 purchased as exempt under subparagraph 1. or subparagraph 2.
10 did not meet the criteria mandated by this paragraph or if
11 commencement of production did not occur, the amount of taxes
12 exempted at the time of purchase shall immediately be due and
13 payable to the department by the business entity, together
14 with the appropriate interest and penalty, computed from the
15 date of purchase, in the manner prescribed by this chapter.

16 d. In the event a qualifying business entity fails to
17 apply for a temporary exemption permit or if the tentative
18 determination by the department required to obtain a temporary
19 exemption permit is negative, a qualifying business entity
20 shall receive the exemption provided in subparagraph 1. or
21 subparagraph 2. through a refund of previously paid taxes. No
22 refund may be made for such taxes unless the criteria mandated
23 by subparagraph 1. or subparagraph 2. have been met and
24 commencement of production has occurred.

25 4. The department shall promulgate rules governing
26 applications for, issuance of, and the form of temporary tax
27 exemption permits; provisions for recapture of taxes; and the
28 manner and form of refund applications and may establish
29 guidelines as to the requisites for an affirmative showing of
30 increased productive output, commencement of production, and
31 qualification for exemption.

1 5. The exemptions provided in subparagraphs 1. and 2.
2 do not apply to machinery or equipment purchased or used by
3 electric utility companies, communications companies, oil or
4 gas exploration or production operations, publishing firms
5 that do not export at least 50 percent of their finished
6 product out of the state, any firm subject to regulation by
7 the Division of Hotels and Restaurants of the Department of
8 Business and Professional Regulation, or any firm which does
9 not manufacture, process, compound, or produce for sale items
10 of tangible personal property or which does not use such
11 machinery and equipment in spaceport activities as required by
12 this paragraph. The exemptions provided in subparagraphs 1.
13 and 2. shall apply to machinery and equipment purchased for
14 use in phosphate or other solid minerals severance, mining, or
15 processing operations only by way of a prospective credit
16 against taxes due under chapter 211 for taxes paid under this
17 chapter on such machinery and equipment.

18 6. For the purposes of the exemptions provided in
19 subparagraphs 1. and 2., these terms have the following
20 meanings:

21 a. "Industrial machinery and equipment" means tangible
22 personal property or other property that has a depreciable
23 life of 3 years or more and that is used as an integral part
24 in the manufacturing, processing, compounding, or production
25 of tangible personal property for sale or is exclusively used
26 in spaceport activities. A building and its structural
27 components are not industrial machinery and equipment unless
28 the building or structural component is so closely related to
29 the industrial machinery and equipment that it houses or
30 supports that the building or structural component can be
31 expected to be replaced when the machinery and equipment

1 itself is replaced. Heating and air conditioning systems are
2 not industrial machinery and equipment, unless the sole
3 justification for their installation is to meet the
4 requirements of the production process, even though the system
5 may provide incidental comfort to employees or serves, to an
6 insubstantial degree, nonproduction activities.~~"section 38~~
7 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~
8 ~~Internal Revenue Code, provided "industrial machinery and~~
9 ~~equipment" shall be construed by regulations adopted by the~~
10 ~~Department of Revenue to mean tangible property used as an~~
11 ~~integral part of spaceport activities or of the manufacturing,~~
12 ~~processing, compounding, or producing for sale of items of~~
13 ~~tangible personal property.~~Such term includes parts and
14 accessories only to the extent that the exemption thereof is
15 consistent with the provisions of this paragraph.

16 b. "Productive output" means the number of units
17 actually produced by a single plant or operation in a single
18 continuous 12-month period, irrespective of sales. Increases
19 in productive output shall be measured by the output for 12
20 continuous months immediately following the completion of
21 installation of such machinery or equipment over the output
22 for the 12 continuous months immediately preceding such
23 installation. However, if a different 12-month continuous
24 period of time would more accurately reflect the increase in
25 productive output of machinery and equipment purchased to
26 facilitate an expansion, the increase in productive output may
27 be measured during that 12-month continuous period of time if
28 such time period is mutually agreed upon by the Department of
29 Revenue and the expanding business prior to the commencement
30 of production; provided, however, in no case may such time
31 period begin later than 2 years following the completion of

1 installation of the new machinery and equipment. The units
2 used to measure productive output shall be physically
3 comparable between the two periods, irrespective of sales.

4 (d) Machinery and equipment used under federal
5 procurement contract.--

6 1. Industrial machinery and equipment purchased by an
7 expanding business which manufactures tangible personal
8 property pursuant to federal procurement regulations at fixed
9 locations in this state are partially exempt from the tax
10 imposed in this chapter on that portion of the tax which is in
11 excess of \$100,000 per calendar year upon an affirmative
12 showing by the taxpayer to the satisfaction of the department
13 that such items are used to increase the implicit productive
14 output of the expanded business by not less than 10 percent.
15 The percentage of increase is measured as deflated implicit
16 productive output for the calendar year during which the
17 installation of the machinery or equipment is completed or
18 during which commencement of production utilizing such items
19 is begun divided by the implicit productive output for the
20 preceding calendar year. In no case may the commencement of
21 production begin later than 2 years following completion of
22 installation of the machinery or equipment.

23 2. The amount of the exemption allowed shall equal the
24 taxes otherwise imposed by this chapter in excess of \$100,000
25 per calendar year on qualifying industrial machinery or
26 equipment reduced by the percentage of gross receipts from
27 cost-reimbursement type contracts attributable to the plant or
28 operation to total gross receipts so attributable, accrued for
29 the year of completion or commencement.

30 3. The exemption provided by this paragraph shall
31 inure to the taxpayer only through refund of previously paid

1 taxes. Such refund shall be made within 30 days of formal
2 approval by the department of the taxpayer's application,
3 which application may be made on an annual basis following
4 installation of the machinery or equipment.

5 4. For the purposes of this paragraph, the term:

6 a. "Cost-reimbursement type contracts" has the same
7 meaning as in 32 C.F.R. s. 3-405.

8 b. "Deflated implicit productive output" means the
9 product of implicit productive output times the quotient of
10 the national defense implicit price deflator for the preceding
11 calendar year divided by the deflator for the year of
12 completion or commencement.

13 c. "Eligible costs" means the total direct and
14 indirect costs, as defined in 32 C.F.R. ss. 15-202 and 15-203,
15 excluding general and administrative costs, selling expenses,
16 and profit, defined by the uniform cost-accounting standards
17 adopted by the Cost-Accounting Standards Board created
18 pursuant to 50 U.S.C. s. 2168.

19 d. "Implicit productive output" means the annual
20 eligible costs attributable to all contracts or subcontracts
21 subject to federal procurement regulations of the single plant
22 or operation at which the machinery or equipment is used.

23 e. "Industrial machinery and equipment" means tangible
24 personal property, or other property, that has a depreciable
25 life of 3 years or more, that qualifies as an eligible cost
26 under federal procurement regulations, and that is used as an
27 integral part of the process of production of tangible
28 personal property. A building and its structural components
29 are not industrial machinery and equipment unless the building
30 or structural component is so closely related to the
31 industrial machinery and equipment that it houses or supports

1 that the building or structural component can be expected to
2 be replaced when the machinery and equipment itself is
3 replaced. Heating and air conditioning systems are not
4 industrial machinery and equipment, unless the sole
5 justification for their installation is to meet the
6 requirements of the production process, even though the system
7 may provide incidental comfort to employees or serves, to an
8 insubstantial degree, nonproduction activities.~~section 38~~
9 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~
10 ~~Internal Revenue Code, provided such industrial machinery and~~
11 ~~equipment qualified as an eligible cost under federal~~
12 ~~procurement regulations and are used as an integral part of~~
13 ~~the tangible personal property production process. Such term~~
14 includes parts and accessories only to the extent that the
15 exemption of such parts and accessories is consistent with the
16 provisions of this paragraph.

17 f. "National defense implicit price deflator" means
18 the national defense implicit price deflator for the gross
19 national product as determined by the Bureau of Economic
20 Analysis of the United States Department of Commerce.

21 5. The exclusions provided in subparagraph (b)5. apply
22 to this exemption. This exemption applies only to machinery
23 or equipment purchased pursuant to production contracts with
24 the United States Department of Defense and Armed Forces, the
25 National Aeronautics and Space Administration, and other
26 federal agencies for which the contracts are classified for
27 national security reasons. In no event shall the provisions
28 of this paragraph apply to any expanding business the increase
29 in productive output of which could be measured under the
30 provisions of sub-subparagraph (b)6.b. as physically
31 comparable between the two periods.

1 (f) Motion picture or video equipment used in motion
2 picture or television production activities and sound
3 recording equipment used in the production of master tapes and
4 master records.--

5 1. Motion picture or video equipment and sound
6 recording equipment purchased or leased for use in this state
7 in production activities is exempt from the tax imposed by
8 this chapter. The exemption provided by this paragraph shall
9 inure to the taxpayer upon presentation of the certificate of
10 exemption issued to the taxpayer under the provisions of s.
11 288.1258.

12 2. For the purpose of the exemption provided in
13 subparagraph 1.:

14 a. "Motion picture or video equipment" and "sound
15 recording equipment" includes only tangible personal property,
16 or other property, that has a depreciable life of 3 years or
17 more and ~~equipment meeting the definition of "section 38~~
18 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~
19 ~~Internal Revenue Code~~ that is used by the lessee or purchaser
20 exclusively as an integral part of production activities;
21 however, motion picture or video equipment and sound recording
22 equipment does not include supplies, tape, records, film, or
23 video tape used in productions or other similar items;
24 vehicles or vessels; or general office equipment not
25 specifically suited to production activities. In addition,
26 the term does not include equipment purchased or leased by
27 television or radio broadcasting or cable companies licensed
28 by the Federal Communications Commission. Furthermore, a
29 building and its structural components are not motion picture
30 or video equipment and sound recording equipment unless the
31 building or structural component is so closely related to the

1 motion picture or video equipment and sound recording
2 equipment that it houses or supports that the building or
3 structural component can be expected to be replaced when the
4 motion picture or video equipment and sound recording
5 equipment itself is replaced. Heating and air conditioning
6 systems are not motion picture or video equipment and sound
7 recording equipment, unless the sole justification for their
8 installation is to meet the requirements of the production
9 activities, even though the system may provide incidental
10 comfort to employees or serves, to an insubstantial degree,
11 nonproduction activities.

12 b. "Production activities" means activities directed
13 toward the preparation of a:

14 (I) Master tape or master record embodying sound; or

15 (II) Motion picture or television production which is
16 produced for theatrical, commercial, advertising, or
17 educational purposes and utilizes live or animated actions or
18 a combination of live and animated actions. The motion picture
19 or television production shall be commercially produced for
20 sale or for showing on screens or broadcasting on television
21 and may be on film or video tape.

22 Section 6. (1) It is the intent of the Legislature to
23 provide guidance in tax matters which is current and useful.
24 Accordingly, the continued reference to a federal regulation
25 that no longer exists causes confusion and an undue burden on
26 persons affected by section 212.08, Florida Statutes.

27 (2) It is the purpose of the amendment to section
28 212.08(5)(b), (d), and (f), Florida Statutes, by this act to
29 replace specific references therein to "section 38 property"
30 as defined in s. 48(a)(1)(A) and (B)(i) of the Internal
31 Revenue Code with a general description of such property, and

1 such new description shall have the same meaning as the former
2 federal Internal Revenue Code regulation without limitation.

3 Section 7. Effective July 1, 2001, subsection (10) of
4 section 212.08, Florida Statutes, is amended to read:

5 212.08 Sales, rental, use, consumption, distribution,
6 and storage tax; specified exemptions.--The sale at retail,
7 the rental, the use, the consumption, the distribution, and
8 the storage to be used or consumed in this state of the
9 following are hereby specifically exempt from the tax imposed
10 by this chapter.

11 (10) PARTIAL EXEMPTION; MOTOR VEHICLE SOLD TO RESIDENT
12 OF ANOTHER STATE.--

13 (a) The tax collected on the sale of a new or used
14 motor vehicle in this state to a resident of another state
15 shall be an amount equal to the sales tax which would be
16 imposed on such sale under the laws of the state of which the
17 purchaser is a resident, except that such tax shall not exceed
18 the tax that would otherwise be imposed under this chapter.
19 At the time of the sale, the purchaser shall execute a
20 notarized statement of his or her intent to license the
21 vehicle in the state of which the purchaser is a resident
22 within 45 days of the sale and of the fact of the payment to
23 the State of Florida of a sales tax in an amount equivalent to
24 the sales tax of his or her state of residence and shall
25 submit the statement to the appropriate sales tax collection
26 agency in his or her state of residence. Nothing in this
27 subsection shall be construed to require the removal of the
28 vehicle from this state following the filing of an intent to
29 license the vehicle in the purchaser's home state if the
30 purchaser licenses the vehicle in his or her home state within
31 45 days after the date of sale.

1 (b) Notwithstanding the partial exemption allowed in
2 paragraph (a), a vehicle is subject to this state's sales tax
3 at the applicable state sales tax rate plus authorized
4 surtaxes when the vehicle is purchased by a nonresident
5 corporation or partnership and:

6 1. An officer of the corporation is a resident of this
7 state;

8 2. A stockholder of the corporation who owns at least
9 10 percent of the corporation is a resident of this state; or

10 3. A partner in the partnership who has at least 10
11 percent ownership is a resident of this state.

12
13 However, if the vehicle is removed from this state within 45
14 days after purchase and remains outside the state for a
15 minimum of 180 days, the vehicle may qualify for the partial
16 exemption allowed in paragraph (a) despite the residency of
17 owners or stockholders of the purchasing entity.

18 Section 8. Effective July 1, 2001, paragraph (b) of
19 subsection (14) of section 212.06, Florida Statutes, is
20 amended to read:

21 212.06 Sales, storage, use tax; collectible from
22 dealers; "dealer" defined; dealers to collect from purchasers;
23 legislative intent as to scope of tax.--

24 (14) For the purpose of determining whether a person
25 is improving real property, the term:

26 (b) "Fixtures" means items that are an accessory to a
27 building, other structure, or land and that do not lose their
28 identity as accessories when installed but that do become
29 permanently attached to realty. However, the term does not
30 include the following items, whether or not such items are
31 attached to real property in a permanent manner: ~~trade~~

1 ~~fixtures;~~ property of a type that is required to be
2 registered, licensed, titled, or documented by this state or
3 by the United States Government, including, but not limited
4 to, mobile homes, except mobile homes assessed as real
5 property; or industrial machinery or equipment. For purposes
6 of this paragraph, industrial machinery or equipment is not
7 limited to machinery and equipment used to manufacture,
8 process, compound, or produce tangible personal property. For
9 an item to be considered a fixture, it is not necessary that
10 the owner of the item also own the real property to which it
11 is attached.

12 Section 9. It is the intent of the Legislature that
13 the amendment to section 212.06(14)(b), Florida Statutes,
14 relating to industrial machinery or equipment, which is made
15 by section 7 of this act is remedial in nature and merely
16 clarifies existing law.

17 Section 10. Paragraph (a) of subsection (8) and
18 subsection (9) of section 212.08, Florida Statutes, are
19 amended to read:

20 212.08 Sales, rental, use, consumption, distribution,
21 and storage tax; specified exemptions.--The sale at retail,
22 the rental, the use, the consumption, the distribution, and
23 the storage to be used or consumed in this state of the
24 following are hereby specifically exempt from the tax imposed
25 by this chapter.

26 (8) PARTIAL EXEMPTIONS; VESSELS ENGAGED IN INTERSTATE
27 OR FOREIGN COMMERCE.--

28 (a) The sale or use of vessels and parts thereof used
29 to transport persons or property in interstate or foreign
30 commerce, including commercial fishing vessels, is subject to
31 the taxes imposed in this chapter only to the extent provided

1 herein. The basis of the tax shall be the ratio of intrastate
2 mileage to interstate or foreign mileage traveled by the
3 carrier's vessels which were used in interstate or foreign
4 commerce and which had at least some Florida mileage during
5 the previous fiscal year. The ratio would be determined at the
6 close of the carrier's fiscal year. However, during the fiscal
7 year in which the vessel begins its initial operations in this
8 state, the vessel's mileage apportionment factor may be
9 determined on the basis of an estimated ratio of anticipated
10 miles in this state to anticipated total miles for that year,
11 and, subsequently, additional tax must be paid on the vessel,
12 or a refund may be applied for, on the basis of the actual
13 ratio of the vessel's miles in this state to its total miles
14 for that year.This ratio shall be applied each month to the
15 total Florida purchases of such vessels and parts thereof
16 which are used in Florida to establish that portion of the
17 total used and consumed in intrastate movement and subject to
18 the tax at the applicable rate. The basis for imposition of
19 any discretionary surtax shall be as set forth in s. 212.054.
20 Items, appropriate to carry out the purposes for which a
21 vessel is designed or equipped and used, purchased by the
22 owner, operator, or agent of a vessel for use on board such
23 vessel shall be deemed to be parts of the vessel upon which
24 the same are used or consumed. Vessels and parts thereof used
25 to transport persons or property in interstate and foreign
26 commerce are hereby determined to be susceptible to a distinct
27 and separate classification for taxation under the provisions
28 of this chapter. Vessels and parts thereof used exclusively in
29 intrastate commerce do not qualify for the proration of tax.
30 (9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES
31 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.--

1 (a) Railroads which are licensed as common carriers by
2 the Surface Transportation Board ~~Interstate Commerce~~
3 ~~Commission~~ and parts thereof used to transport persons or
4 property in interstate or foreign commerce are subject to tax
5 imposed in this chapter only to the extent provided herein.
6 The basis of the tax shall be the ratio of intrastate mileage
7 to interstate or foreign mileage traveled by the carrier
8 during the previous fiscal year of the carrier. Such ratio is
9 to be determined at the close of the carrier's fiscal year.
10 However, during the fiscal year in which the railroad begins
11 its initial operations in this state, the railroad's mileage
12 apportionment factor may be determined on the basis of an
13 estimated ratio of anticipated miles in this state to
14 anticipated total miles for that year, and, subsequently,
15 additional tax must be paid on the railroad, or a refund may
16 be applied for, on the basis of the actual ratio of the
17 railroad's miles in this state to its total miles for that
18 year. This ratio shall be applied each month to the Florida
19 ~~total~~ purchases of the railroad which are used in this state
20 to establish that portion of the total used and consumed in
21 intrastate movement and subject to tax under this chapter. The
22 basis for imposition of any discretionary surtax is set forth
23 in s. 212.054. Railroads which are licensed as common carriers
24 by the Surface Transportation Board ~~Interstate Commerce~~
25 ~~Commission~~ and parts thereof used to transport persons or
26 property in interstate and foreign commerce are hereby
27 determined to be susceptible to a distinct and separate
28 classification for taxation under the provisions of this
29 chapter.

30 (b) Motor vehicles which are engaged in interstate
31 commerce as common carriers, and parts thereof, used to

1 transport persons or property in interstate or foreign
2 commerce are subject to tax imposed in this chapter only to
3 the extent provided herein. The basis of the tax shall be the
4 ratio of intrastate mileage to interstate or foreign mileage
5 traveled by the carrier's motor vehicles which were used in
6 interstate or foreign commerce and which had at least some
7 Florida mileage during the previous fiscal year of the
8 carrier. Such ratio is to be determined at the close of the
9 carrier's fiscal year. However, during the fiscal year in
10 which the carrier begins its initial operations in this state,
11 the carrier's mileage apportionment factor may be determined
12 on the basis of an estimated ratio of anticipated miles in
13 this state to anticipated total miles for that year, and,
14 subsequently, additional tax must be paid on the carrier, or a
15 refund may be applied for, on the basis of the actual ratio of
16 the carrier's miles in this state to its total miles for that
17 year.This ratio shall be applied each month to the Florida
18 ~~total~~ purchases of such motor vehicles and parts thereof which
19 are used in this state to establish that portion of the total
20 used and consumed in intrastate movement and subject to tax
21 under this chapter. The basis for imposition of any
22 discretionary surtax is set forth in s. 212.054. Motor
23 vehicles which are engaged in interstate commerce, and parts
24 thereof, used to transport persons or property in interstate
25 and foreign commerce are hereby determined to be susceptible
26 to a distinct and separate classification for taxation under
27 the provisions of this chapter. Motor vehicles and parts
28 thereof used exclusively in intrastate commerce do not qualify
29 for the proration of tax. For purposes of this paragraph,
30 parts of a motor vehicle engaged in interstate commerce
31 include a separate tank not connected to the fuel supply

1 system of the motor vehicle into which diesel fuel is placed
2 to operate a refrigeration unit or other equipment.

3 Section 11. Subsection (5) is added to section 212.11,
4 Florida Statutes, to read:

5 212.11 Tax returns and regulations.--

6 (5)(a) Each dealer that claims any credits granted in
7 this chapter against that dealer's sales and use tax
8 liabilities, which credits are granted by reason of the
9 dealer's hiring employees, purchasing property, improving
10 property, paying increased ad valorem taxes, operating a
11 business, or otherwise engaging in activity in an urban
12 high-crime area, an enterprise zone, an empowerment zone, a
13 Front Porch Community, a designated brownfield area, or an
14 urban infill area, must submit to the department with the
15 return on which such credits are claimed a report in a format
16 prescribed by the department which provides the information
17 and documentation required to verify the dealer's entitlement
18 to the credits. All information must be broken down by the
19 urban high-crime area, enterprise zone, empowerment zone,
20 Front Porch Community, designated brownfield area, or urban
21 infill area to which it relates. In the case of any credit
22 that is granted in the form of a refund of previously paid
23 taxes, supporting documentation must be provided with the
24 application for refund.

25 (b) The department may adopt rules prescribing the
26 form in which the report required by this subsection is to be
27 submitted, which form may include magnetic tape or other means
28 of electronic transmission.

29 (c) The department shall disallow any credit that is
30 not supported by the report required by this subsection.

31

1 Section 12. If the amendment to subsection (6) of
2 section 212.20, Florida Statutes, by section 35 of chapter
3 2000-260, Laws of Florida, does not take effect, paragraph (e)
4 of subsection (6) of section 212.20, Florida Statutes, is
5 amended to read:

6 212.20 Funds collected, disposition; additional powers
7 of department; operational expense; refund of taxes
8 adjudicated unconstitutionally collected.--

9 (6) Distribution of all proceeds under this chapter
10 shall be as follows:

11 (e) The proceeds of all other taxes and fees imposed
12 pursuant to this chapter shall be distributed as follows:

13 1. In any fiscal year, the greater of \$500 million,
14 minus an amount equal to 4.6 percent of the proceeds of the
15 taxes collected pursuant to chapter 201, or 5 percent of all
16 other taxes and fees imposed pursuant to this chapter shall be
17 deposited in monthly installments into the General Revenue
18 Fund.

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

21 3. After the distribution under subparagraphs 1. and
22 2., 9.653 percent of the amount remitted by a sales tax dealer
23 located within a participating county pursuant to s. 218.61
24 shall be transferred into the Local Government Half-cent Sales
25 Tax Clearing Trust Fund.

26 4. After the distribution under subparagraphs 1., 2.,
27 and 3., 0.065 percent shall be transferred to the Local
28 Government Half-cent Sales Tax Clearing Trust Fund and
29 distributed pursuant to s. 218.65.

30 5. For proceeds received after July 1, 2000, and after
31 the distributions under subparagraphs 1., 2., 3., and 4., 2.25

1 percent of the available proceeds pursuant to this paragraph
2 shall be transferred monthly to the Revenue Sharing Trust Fund
3 for Counties pursuant to s. 218.215.

4 6.a. For proceeds received after July 1, 2000, and
5 after the distributions under subparagraphs 1., 2., 3., and
6 4., 1.0715 percent of the available proceeds pursuant to this
7 paragraph shall be transferred monthly to the Revenue Sharing
8 Trust Fund for Municipalities pursuant to s. 218.215.

9 b. If the total revenue to be distributed pursuant to
10 this subparagraph is at least as great as the amount due from
11 the Revenue Sharing Trust Fund for Municipalities and the
12 Municipal Financial Assistance Trust Fund in state fiscal year
13 1999-2000, no municipality shall receive less than the amount
14 due from the Revenue Sharing Trust Fund for Municipalities and
15 the Municipal Financial Assistance Trust Fund in state fiscal
16 year 1999-2000.

17 c. If the total proceeds to be distributed are less
18 than the amount received in combination from the Revenue
19 Sharing Trust Fund for Municipalities and the Municipal
20 Financial Assistance Trust Fund in state fiscal year
21 1999-2000, each municipality shall receive an amount
22 proportionate to the amount it was due in state fiscal year
23 1999-2000.

24 d. Each newly incorporated municipality that meets the
25 eligibility requirements established in s. 218.23 or in the
26 local act establishing the municipality is eligible to receive
27 a share of revenue sharing funds under s. 218.245. If the
28 total proceeds to be distributed are less than the amount
29 received in combination from the Revenue Sharing Trust Fund
30 for Municipalities and the Municipal Financial Assistance
31 Trust Fund in the 1999-2000 fiscal year, plus the share for

1 any new municipalities, each municipality shall receive a
2 proportionate amount.

3 7. Of the remaining proceeds:

4 a. Beginning July 1, 2000, and in each fiscal year
5 thereafter, the sum of \$29,915,500 shall be divided into as
6 many equal parts as there are counties in the state, and one
7 part shall be distributed to each county. The distribution
8 among the several counties shall begin each fiscal year on or
9 before January 5th and shall continue monthly for a total of 4
10 months. If a local or special law required that any moneys
11 accruing to a county in fiscal year 1999-2000 under the
12 then-existing provisions of s. 550.135 be paid directly to the
13 district school board, special district, or a municipal
14 government, such payment shall continue until such time that
15 the local or special law is amended or repealed. The state
16 covenants with holders of bonds or other instruments of
17 indebtedness issued by local governments, special districts,
18 or district school boards prior to July 1, 2000, that it is
19 not the intent of this subparagraph to adversely affect the
20 rights of those holders or relieve local governments, special
21 districts, or district school boards of the duty to meet their
22 obligations as a result of previous pledges or assignments or
23 trusts entered into which obligated funds received from the
24 distribution to county governments under then-existing s.
25 550.135. This distribution specifically is in lieu of funds
26 distributed under s. 550.135 prior to July 1, 2000.

27 b. The department shall distribute \$166,667 monthly
28 pursuant to s. 288.1162 to each applicant that has been
29 certified as a "facility for a new professional sports
30 franchise" or a "facility for a retained professional sports
31 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

1 distributed monthly by the department to each applicant that
2 has been certified as a "facility for a retained spring
3 training franchise" pursuant to s. 288.1162; however, not more
4 than \$208,335 may be distributed monthly in the aggregate to
5 all certified facilities for a retained spring training
6 franchise. Distributions shall begin 60 days following such
7 certification and shall continue for not more than 30 years.
8 Nothing contained in this paragraph shall be construed to
9 allow an applicant certified pursuant to s. 288.1162 to
10 receive more in distributions than actually expended by the
11 applicant for the public purposes provided for in s.
12 288.1162(6). However, a certified applicant is entitled to
13 receive distributions up to the maximum amount allowable and
14 undistributed under this section for additional renovations
15 and improvements to the facility for the franchise without
16 additional certification.

17 c. Beginning 30 days after notice by the Office of
18 Tourism, Trade, and Economic Development to the Department of
19 Revenue that an applicant has been certified as the
20 professional golf hall of fame pursuant to s. 288.1168 and is
21 open to the public, \$166,667 shall be distributed monthly, for
22 up to 300 months, to the applicant.

23 d. Beginning 30 days after notice by the Office of
24 Tourism, Trade, and Economic Development to the Department of
25 Revenue that the applicant has been certified as the
26 International Game Fish Association World Center facility
27 pursuant to s. 288.1169, and the facility is open to the
28 public, \$83,333 shall be distributed monthly, for up to 168
29 months, to the applicant. This distribution is subject to
30 reduction pursuant to s. 288.1169. A lump sum payment of
31

1 \$999,996 shall be made, after certification and before July 1,
2 2000.

3 8. All other proceeds shall remain with the General
4 Revenue Fund.

5 Section 13. If the amendment to subsection (6) of
6 section 212.20, Florida Statutes, by section 35 of chapter
7 2000-260, Laws of Florida, does take effect, paragraph (e) of
8 subsection (6) of section 212.20, Florida Statutes, is amended
9 to read:

10 212.20 Funds collected, disposition; additional powers
11 of department; operational expense; refund of taxes
12 adjudicated unconstitutionally collected.--

13 (6) Distribution of all proceeds under this chapter
14 and s. 202.18(1)(b) and (2)(b) shall be as follows:

15 (e) The proceeds of all other taxes and fees imposed
16 pursuant to this chapter or remitted pursuant to s.
17 202.18(1)(b) and (2)(b) shall be distributed as follows:

18 1. In any fiscal year, the greater of \$500 million,
19 minus an amount equal to 4.6 percent of the proceeds of the
20 taxes collected pursuant to chapter 201, or 5 percent of all
21 other taxes and fees imposed pursuant to this chapter or
22 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
23 deposited in monthly installments into the General Revenue
24 Fund.

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

27 3. After the distribution under subparagraphs 1. and
28 2., 9.653 percent of the amount remitted by a sales tax dealer
29 located within a participating county pursuant to s. 218.61
30 shall be transferred into the Local Government Half-cent Sales
31 Tax Clearing Trust Fund.

1 4. After the distribution under subparagraphs 1., 2.,
2 and 3., 0.065 percent shall be transferred to the Local
3 Government Half-cent Sales Tax Clearing Trust Fund and
4 distributed pursuant to s. 218.65.

5 5. For proceeds received after July 1, 2000, and after
6 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
7 percent of the available proceeds pursuant to this paragraph
8 shall be transferred monthly to the Revenue Sharing Trust Fund
9 for Counties pursuant to s. 218.215.

10 6.a. For proceeds received after July 1, 2000, and
11 after the distributions under subparagraphs 1., 2., 3., and
12 4., 1.0715 percent of the available proceeds pursuant to this
13 paragraph shall be transferred monthly to the Revenue Sharing
14 Trust Fund for Municipalities pursuant to s. 218.215.

15 b. If the total revenue to be distributed pursuant to
16 this subparagraph is at least as great as the amount due from
17 the Revenue Sharing Trust Fund for Municipalities and the
18 Municipal Financial Assistance Trust Fund in state fiscal year
19 1999-2000, no municipality shall receive less than the amount
20 due from the Revenue Sharing Trust Fund for Municipalities and
21 the Municipal Financial Assistance Trust Fund in state fiscal
22 year 1999-2000.

23 c. If the total proceeds to be distributed are less
24 than the amount received in combination from the Revenue
25 Sharing Trust Fund for Municipalities and the Municipal
26 Financial Assistance Trust Fund in state fiscal year
27 1999-2000, each municipality shall receive an amount
28 proportionate to the amount it was due in state fiscal year
29 1999-2000.

30 d. Each newly incorporated municipality that meets the
31 eligibility requirements established in s. 218.23 or in the

1 local act establishing the municipality is eligible to receive
2 a share of revenue sharing funds under s. 218.245. If the
3 total proceeds to be distributed are less than the amount
4 received in combination from the Revenue Sharing Trust Fund
5 for Municipalities and the Municipal Financial Assistance
6 Trust Fund in the 1999-2000 fiscal year, plus the share for
7 any new municipalities, each municipality shall receive a
8 proportionate amount.

9 7. Of the remaining proceeds:

10 a. Beginning July 1, 2000, and in each fiscal year
11 thereafter, the sum of \$29,915,500 shall be divided into as
12 many equal parts as there are counties in the state, and one
13 part shall be distributed to each county. The distribution
14 among the several counties shall begin each fiscal year on or
15 before January 5th and shall continue monthly for a total of 4
16 months. If a local or special law required that any moneys
17 accruing to a county in fiscal year 1999-2000 under the
18 then-existing provisions of s. 550.135 be paid directly to the
19 district school board, special district, or a municipal
20 government, such payment shall continue until such time that
21 the local or special law is amended or repealed. The state
22 covenants with holders of bonds or other instruments of
23 indebtedness issued by local governments, special districts,
24 or district school boards prior to July 1, 2000, that it is
25 not the intent of this subparagraph to adversely affect the
26 rights of those holders or relieve local governments, special
27 districts, or district school boards of the duty to meet their
28 obligations as a result of previous pledges or assignments or
29 trusts entered into which obligated funds received from the
30 distribution to county governments under then-existing s.

31

1 550.135. This distribution specifically is in lieu of funds
2 distributed under s. 550.135 prior to July 1, 2000.

3 b. The department shall distribute \$166,667 monthly
4 pursuant to s. 288.1162 to each applicant that has been
5 certified as a "facility for a new professional sports
6 franchise" or a "facility for a retained professional sports
7 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
8 distributed monthly by the department to each applicant that
9 has been certified as a "facility for a retained spring
10 training franchise" pursuant to s. 288.1162; however, not more
11 than \$208,335 may be distributed monthly in the aggregate to
12 all certified facilities for a retained spring training
13 franchise. Distributions shall begin 60 days following such
14 certification and shall continue for not more than 30 years.
15 Nothing contained in this paragraph shall be construed to
16 allow an applicant certified pursuant to s. 288.1162 to
17 receive more in distributions than actually expended by the
18 applicant for the public purposes provided for in s.
19 288.1162(6). However, a certified applicant is entitled to
20 receive distributions up to the maximum amount allowable and
21 undistributed under this section for additional renovations
22 and improvements to the facility for the franchise without
23 additional certification.

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

30 d. Beginning 30 days after notice by the Office of
31 Tourism, Trade, and Economic Development to the Department of

1 Revenue that the applicant has been certified as the
2 International Game Fish Association World Center facility
3 pursuant to s. 288.1169, and the facility is open to the
4 public, \$83,333 shall be distributed monthly, for up to 168
5 months, to the applicant. This distribution is subject to
6 reduction pursuant to s. 288.1169. A lump sum payment of
7 \$999,996 shall be made, after certification and before July 1,
8 2000.

9 8. All other proceeds shall remain with the General
10 Revenue Fund.

11 Section 14. Paragraph (b) of subsection (6) of section
12 218.21, Florida Statutes, is amended to read:

13 218.21 Definitions.--As used in this part, the
14 following words and terms shall have the meanings ascribed
15 them in this section, except where the context clearly
16 indicates a different meaning:

17 (6) "Guaranteed entitlement" means the amount of
18 revenue which must be shared with an eligible unit of local
19 government so that:

20 (b)1. No eligible municipality shall receive less
21 funds from the Revenue Sharing Trust Fund for Municipalities
22 in any fiscal year than the aggregate amount it received from
23 the state in fiscal year 1971-1972 under the provisions of the
24 then-existing s. 210.20(2)(a), tax on cigarettes; s.
25 323.16(3), road tax; and s. 206.605, tax on motor fuel.

26 2. Any government exercising municipal powers under s.
27 6(f), Art. VIII of the State Constitution may not receive less
28 than the aggregate amount it received from the Revenue Sharing
29 Trust Fund for Municipalities in the preceding fiscal year,
30 plus a percentage increase in such amount equal to the
31 percentage increase of the Revenue Sharing Trust Fund for

1 Municipalities for the preceding fiscal year. However, for the
2 distributions made during the 2001-2002 fiscal year, the
3 percentage increase shall be calculated as the revenues from
4 the Revenue Sharing Trust Fund for Municipalities for the
5 2001-2002 fiscal year, divided by the sum of the revenues from
6 the Revenue Sharing Trust Fund for Municipalities for the
7 1999-2000 fiscal year and the revenues from the Municipal
8 Financial Assistance Trust Fund for the 1999-2000 fiscal year,
9 minus one.

10 Section 15. Effective July 1, 2001, subsection (4) of
11 section 220.22, Florida Statutes, is amended to read:

12 220.22 Returns; filing requirement.--

13 (4) The department shall designate by rule certain
14 not-for-profit entities and others that are not required to
15 file a return, including an initial information return, under
16 this code unless the entities have taxable income as defined
17 in s. 220.13(2). These entities must include subchapter S
18 corporations, tax-exempt entities, and others that do not
19 usually owe federal income tax.~~For the year in which an~~
20 ~~election is made pursuant to s. 1361(b)(3) of the Internal~~
21 ~~Revenue Code, the qualified subchapter S subsidiary shall file~~
22 ~~an informational return with the department, which return~~
23 ~~shall be restricted to information identifying the subsidiary,~~
24 ~~the electing S corporation parent, and the effective date of~~
25 ~~the election.~~

26 Section 16. Effective July 1, 2001, subsection (10) of
27 section 624.509, Florida Statutes, is repealed.

28 Section 17. Subsection (9) of section 213.27, Florida
29 Statutes, is repealed.

30 Section 18. Section 213.256, Florida Statutes, is
31 created to read:

1 213.256 Simplified Sales and Use Tax Administration
2 Act.--
3 (1) As used in this section, the term:
4 (a) "Department" means the Department of Revenue.
5 (b) "Agreement" means the Streamlined Sales and Use
6 Tax Agreement as amended and adopted on January 27, 2001, by
7 the Executive Committee of the National Conference of State
8 Legislatures.
9 (c) "Certified automated system" means software
10 certified jointly by the states that are signatories to the
11 agreement to calculate the tax imposed by each jurisdiction on
12 a transaction, determine the amount of tax to remit to the
13 appropriate state, and maintain a record of the transaction.
14 (d) "Certified service provider" means an agent
15 certified jointly by the states that are signatories to the
16 agreement to perform all of the seller's sales tax functions.
17 (e) "Person" means an individual, trust, estate,
18 fiduciary, partnership, limited liability company, limited
19 liability partnership, corporation, or any other legal entity.
20 (f) "Sales tax" means the tax levied under chapter
21 212.
22 (g) "Seller" means any person making sales, leases, or
23 rentals of personal property or services.
24 (h) "State" means any state of the United States and
25 the District of Columbia.
26 (i) "Use tax" means the tax levied under chapter 212.
27 (2)(a) The executive director of the department shall
28 enter into the Streamlined Sales and Use Tax Agreement with
29 one or more states to simplify and modernize sales and use tax
30 administration in order to substantially reduce the burden of
31 tax compliance for all sellers and for all types of commerce.

1 In furtherance of the agreement, the executive director of the
2 department or his or her designee shall act jointly with other
3 states that are members of the agreement to establish
4 standards for certification of a certified service provider
5 and certified automated system and establish performance
6 standards for multistate sellers.

7 (b) The executive director of the department or his or
8 her designee shall take other actions reasonably required to
9 administer this section. Other actions authorized by this
10 section include, but are not limited to, the adoption of rules
11 and the joint procurement, with other member states, of goods
12 and services in furtherance of the cooperative agreement.

13 (c) The executive director of the department or his or
14 her designee may represent this state before the other states
15 that are signatories to the agreement.

16 (3) The executive director of the department may not
17 enter into the Streamlined Sales and Use Tax Agreement unless
18 the agreement requires each state to abide by the following
19 requirements:

20 (a) The agreement must set restrictions to limit, over
21 time, the number of state tax rates.

22 (b) The agreement must establish uniform standards
23 for:

24 1. The sourcing of transactions to taxing
25 jurisdictions.

26 2. The administration of exempt sales.

27 3. Sales and use tax returns and remittances.

28 (c) The agreement must provide a central electronic
29 registration system that allows a seller to register to
30 collect and remit sales and use taxes for all signatory
31 states.

1 (d) The agreement must provide that registration with
2 the central registration system and the collection of sales
3 and use taxes in the signatory state will not be used as a
4 factor in determining whether the seller has nexus with a
5 state for any tax.

6 (e) The agreement must provide for reduction of the
7 burdens of complying with local sales and use taxes through:

8 1. Restricting variances between the state and local
9 tax bases.

10 2. Requiring states to administer any sales and use
11 taxes levied by local jurisdictions within the state so that
12 sellers who collect and remit these taxes will not have to
13 register or file returns with, remit funds to, or be subject
14 to independent audits from local taxing jurisdictions.

15 3. Restricting the frequency of changes in the local
16 sales and use tax rates and setting effective dates for the
17 application of local jurisdictional boundary changes to local
18 sales and use taxes.

19 4. Providing notice of changes in local sales and use
20 tax rates and of local changes in the boundaries of local
21 taxing jurisdictions.

22 (f) The agreement must outline any monetary allowances
23 that are to be provided by the states to sellers or certified
24 service providers. The agreement must allow for a joint study
25 by the public and private sectors, which must be completed by
26 July 1, 2002, of the compliance cost to sellers and certified
27 service providers of collecting sales and use taxes for state
28 and local governments under various levels of complexity.

29 (g) The agreement must require each state to certify
30 compliance with the terms of the agreement before joining and
31

1 to maintain compliance, under the laws of the member state,
2 with all provisions of the agreement while a member.

3 (h) The agreement must require each state to adopt a
4 uniform policy for certified service providers which protects
5 the privacy of consumers and maintains the confidentiality of
6 tax information.

7 (i) The agreement must provide for the appointment of
8 an advisory council of private-sector representatives and an
9 advisory council of nonmember state representatives to consult
10 within the administration of the agreement.

11 (4) For the purposes of reviewing or amending the
12 agreement to embody the simplification requirements as set
13 forth in subsection (3), this state shall enter into
14 multistate discussions. For purposes of such discussions, this
15 state shall be represented by three delegates, one appointed
16 by the President of the Senate, one appointed by the Speaker
17 of the House of Representatives, and the executive director of
18 the department or his or her designee.

19 (5) No provision of the agreement authorized by this
20 section in whole or in part invalidates or amends any
21 provision of the laws of this state. Adoption of the agreement
22 by this state does not amend or modify any law of the state.
23 Implementation of any condition of the agreement in this
24 state, whether adopted before, at, or after membership of this
25 state in the agreement, must be by the action of the state.

26 (6) The agreement authorized by this section is an
27 accord among individual cooperating sovereigns in furtherance
28 of their governmental functions. The agreement provides a
29 mechanism among the member states to establish and maintain a
30 cooperative, simplified system for the application and

31

1 administration of sales and use taxes under the duly adopted
2 law of each member state.

3 (7)(a) The agreement authorized by this act binds and
4 inures only to the benefit of this state and the other member
5 states. No person, other than a member state, is an intended
6 beneficiary of the agreement. Any benefit to a person other
7 than a state is established by the laws of this state and of
8 other member states and not by the terms of the agreement.

9 (b) Consistent with paragraph (a), no person has any
10 cause of action or defense under the agreement or by virtue of
11 this state's approval of the agreement. No person may
12 challenge, in any action brought under any provision of law,
13 any action or inaction by any department, agency, or other
14 instrumentality of this state, or of any political subdivision
15 of this state, on the ground that the action or inaction is
16 inconsistent with the agreement.

17 (c) No law of this state, or the application thereof,
18 may be declared invalid as to any person or circumstance on
19 the ground that the provision or application is inconsistent
20 with the agreement.

21 (8)(a) A certified service provider is the agent of a
22 seller with whom the certified service provider has contracted
23 for the collection and remittance of sales and use taxes. As
24 the seller's agent, the certified service provider is liable
25 for sales and use tax due each member state on all sales
26 transactions it processes for the seller except as set out in
27 this subsection.

28 (b) A seller that contracts with a certified service
29 provider is not liable to the state for sales or use tax due
30 on transactions processed by the certified service provider
31 unless the seller has misrepresented the type of items it

1 sells or has committed fraud. In the absence of probable cause
2 to believe that the seller has committed fraud or made a
3 material misrepresentation, the seller is not subject to audit
4 on the transactions processed by the certified service
5 provider. A seller is subject to audit for transactions that
6 have not been processed by the certified service provider. The
7 member states acting jointly may perform a system check of the
8 seller and review the seller's procedures to determine if the
9 certified service provider's system is functioning properly
10 and to determine the extent to which the seller's transactions
11 are being processed by the certified service provider.

12 (c) A person that provides a certified automated
13 system is responsible for the proper functioning of that
14 system and is liable to the state for underpayments of tax
15 attributable to errors in the functioning of the certified
16 automated system. A seller that uses a certified automated
17 system remains responsible and is liable to the state for
18 reporting and remitting tax.

19 (d) A seller that has a proprietary system for
20 determining the amount of tax due on transactions and has
21 signed an agreement establishing a performance standards for
22 that system is liable for the failure of the system to meet
23 the performance standard.

24 (9) Disclosure of information necessary under this
25 section must be pursuant to a written agreement between the
26 executive director of the department or his or her designee
27 and the certified service provider. The certified service
28 provider is bound by the same requirements of confidentiality
29 as the department. Breach of confidentiality is a misdemeanor
30 of the first degree, punishable as provided in s. 775.082 or
31 s. 775.083.

1 (10) On or before January 1 annually, the department
2 shall provide recommendations to the President of the Senate,
3 the Senate Minority Leader, the Speaker of the House of
4 Representatives, and the Minority Leader of the House of
5 Representatives for provisions to be adopted for inclusion
6 within the system which are necessary to bring it into
7 compliance with the Streamlined Sales and Use Tax Agreement.

8 Section 19. Subsection (2) of section 213.285, Florida
9 Statutes, is amended to read:

10 213.285 Certified audits.--

11 (2)(a) The department is authorized to initiate a
12 certified audits project to further enhance tax compliance
13 reviews performed by qualified practitioners and to encourage
14 taxpayers to hire qualified practitioners at their own expense
15 to review and report on their tax compliance. The nature of
16 certified audit work performed by qualified practitioners
17 shall be agreed-upon procedures in which the department is the
18 specified user of the resulting report.

19 (b) As an incentive for taxpayers to incur the costs
20 of a certified audit, the department shall compromise
21 penalties and abate interest due on any tax liabilities
22 revealed by a certified audit as provided in s. 213.21. This
23 authority to compromise penalties or abate interest shall not
24 apply to any liability for taxes that were collected by the
25 participating taxpayer but that were not remitted to the
26 department.

27 (c) The certified audits project is repealed on July
28 1, 2006 ~~2002~~, or upon completion of the project as determined
29 by the department, whichever occurs first.

30 Section 20. Paragraph (n) of subsection (7) of section
31 213.053, Florida Statutes, is amended to read:

1 213.053 Confidentiality and information sharing.--

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

4 (n) Information contained in returns, reports,
5 accounts, or declarations to the Board of Accountancy in
6 connection with a disciplinary proceeding conducted pursuant
7 to chapter 473 when related to a certified public accountant
8 participating in the certified audits project, or to the court
9 in connection with a civil proceeding brought by the
10 department relating to a claim for recovery of taxes due to
11 negligence on the part of a certified public accountant
12 participating in the certified audits project. In any
13 judicial proceeding brought by the department, upon motion for
14 protective order, the court shall limit disclosure of tax
15 information when necessary to effectuate the purposes of this
16 section. This paragraph is repealed on July 1, 2006 ~~2002~~.

17

18 Disclosure of information under this subsection shall be
19 pursuant to a written agreement between the executive director
20 and the agency. Such agencies, governmental or
21 nongovernmental, shall be bound by the same requirements of
22 confidentiality as the Department of Revenue. Breach of
23 confidentiality is a misdemeanor of the first degree,
24 punishable as provided by s. 775.082 or s. 775.083.

25 Section 21. Subsection (8) of section 213.21, Florida
26 Statutes, is amended to read:

27 213.21 Informal conferences; compromises.--

28 (8) In order to determine whether certified audits are
29 an effective tool in the overall state tax collection effort,
30 the executive director of the department or the executive
31 director's designee shall settle or compromise penalty

1 liabilities of taxpayers who participate in the certified
2 audits project. As further incentive for participating in the
3 program, the department shall abate the first \$25,000 of any
4 interest liability and 25 percent of any interest due in
5 excess of the first \$25,000. A settlement or compromise of
6 penalties or interest pursuant to this subsection shall not be
7 subject to the provisions of paragraph (3)(a), except for the
8 requirement relating to confidentiality of records. The
9 department may consider an additional compromise of tax or
10 interest pursuant to the provisions of paragraph (3)(a). This
11 subsection does not apply to any liability related to taxes
12 collected but not remitted to the department. This subsection
13 is repealed on July 1, 2006 ~~2002~~.

14 Section 22. Section 213.30, Florida Statutes, is
15 amended to read:

16 213.30 Compensation for information relating to a
17 violation of the tax laws.--

18 (1) The executive director of the department, pursuant
19 to rules adopted by the department, is authorized to
20 compensate persons providing information to the department
21 leading to:

22 (a) The punishment of, or collection of taxes,
23 penalties, or interest from, any person with respect to the
24 taxes enumerated in s. 213.05. The amount of any payment made
25 under this paragraph may not exceed 10 percent of any tax,
26 penalties, or interest collected as a result of such
27 information.

28 (b) The identification and registration of a taxpayer
29 who is not in compliance with the registration requirements of
30 any tax statute that is listed in s. 213.05. The amount of
31 the payment made to any person who provides information to the

1 department which results in the registration of a noncompliant
2 taxpayer shall be \$100. The reward authorized in this
3 paragraph shall be paid only if the noncompliant taxpayer:

- 4 1. Conducts business from a permanent, fixed location;
- 5 2. Is engaged in a bona fide taxable activity; and
- 6 3. Is found by the department to have an unpaid tax
7 liability.

8 (2) Any employee of the department or of any other
9 state or federal agency who comes into possession of
10 information relating to a violation of a revenue law while an
11 employee of such agency may provide information to the
12 department of the type described in subsection (1), but the
13 employee may not be compensated under this section. Any
14 former employee of the department or any other state or
15 federal agency who came into possession of information
16 relating to a violation of a revenue law while an employee of
17 such agency may provide information to the department of the
18 type described in subsection (1), but the former employee may
19 not receive compensation under this section.

20 (3) Notwithstanding the provisions of any other law,
21 this section is the sole means by which any person may obtain
22 any moneys as the result of or in relation to the failure by
23 another person to comply with the tax laws of this state. The
24 use of any other law to obtain moneys for such failure is in
25 derogation of this statute and conflicts with the state's duty
26 to administer the tax laws.

27 Section 23. The amendment to section 213.30, Florida
28 Statutes, made by this act does not apply to any case in
29 litigation or under seal on the effective date of this act.

30 Section 24. Paragraph (f) of subsection (4) of section
31 11 of chapter 2000-165, Laws of Florida, is amended to read:

1 (4) Effective October 1, 2000, the following programs
2 and functions are transferred to the Agency for Workforce
3 Innovation:

4 (f) The Division of Unemployment Compensation is
5 transferred by a type two transfer, as defined in section
6 20.06(2), Florida Statutes, from the Department of Labor and
7 Employment Security to the Agency for Workforce Innovation.
8 The resources, data, records, property, and unexpended
9 balances of appropriations, allocations, and other funds
10 within the Office of the Secretary or any other division,
11 office, bureau, or unit within the Department of Labor and
12 Employment Security that support the Division of Unemployment
13 Compensation are transferred by a type two transfer, as
14 defined in section 20.06(2), Florida Statutes, from the
15 Department of Labor and Employment Security. By January 1,
16 2001, the Agency for Workforce Innovation shall enter into a
17 contract with the Department of Revenue which shall provide
18 for the Department of Revenue to provide unemployment tax
19 collection services. The Department of Revenue, in
20 consultation with the Department of Labor and Employment
21 Security, shall determine the number of positions needed to
22 provide unemployment tax collection services within the
23 Department of Revenue. The number of unemployment tax
24 collection service positions the Department of Revenue
25 determines are needed shall not exceed the number of positions
26 that, prior to the contract, were authorized to the Department
27 of Labor and Employment Security for this purpose. Upon
28 entering into the contract with the Agency for Workforce
29 Innovation to provide unemployment tax collection services,
30 the number of required positions, as determined by the
31 Department of Revenue, shall be authorized within the

1 Department of Revenue. Beginning January 1, 2002, the Office
2 of Program Policy Analysis and Government Accountability shall
3 conduct a feasibility study regarding privatization of
4 unemployment tax collection services. A report on the
5 conclusions of this study shall be submitted to the Governor,
6 the President of the Senate, and the Speaker of the House of
7 Representatives. The Department of Revenue is considered to be
8 administering a revenue law of this state when it provides
9 unemployment compensation tax collection services pursuant to
10 its contract with the Agency for Workforce Innovation. The
11 following provisions of chapter 213, Florida Statutes, apply
12 to the collection of unemployment contributions by the
13 Department of Revenue unless prohibited by federal law: ss.
14 213.018, 213.025, 213.051, 213.053, 213.055, 213.071, 213.10,
15 213.21(2), (3), (4), (5), (6), (7), and (8), 213.2201, 213.23,
16 213.24, 213.25, 213.26, 213.27, 213.28, 213.285, 213.30,
17 213.34, 213.37, 213.50, 213.67, 213.69, 213.73, 213.731,
18 213.732, 213.733, 213.74, 213.755, and 213.757.

19 Section 25. Subsection (7) of section 45.031, Florida
20 Statutes, is amended to read:

21 45.031 Judicial sales procedure.--In any sale of real
22 or personal property under an order or judgment, the following
23 procedure may be followed as an alternative to any other sale
24 procedure if so ordered by the court:

25 (7) DISBURSEMENTS OF PROCEEDS.--On filing a
26 certificate of title the clerk shall disburse the proceeds of
27 the sale in accordance with the order or final judgment, and
28 shall file a report of such disbursements and serve a copy of
29 it on each party not in default, and on the Department of
30 Revenue, if it was named as a defendant in the action or if
31 the Agency for Workforce Innovation or the Florida Department

1 of Labor and Employment Security was named as a defendant
2 while the Department of Revenue was performing unemployment
3 compensation tax collection services pursuant to a contract
4 with the Agency for Workforce Innovation, in substantially the
5 following form:

6
7 (Caption of Action)

8
9 CERTIFICATE OF DISBURSEMENTS

10
11 The undersigned clerk of the court certifies that he or
12 she disbursed the proceeds received from the sale of the
13 property as provided in the order or final judgment to the
14 persons and in the amounts as follows:

15 Name	Amount
16	
17 Total	
18	

19 WITNESS my hand and the seal of the court on ,
20 . . .(year)

21 . . .(Clerk) . . .
22 By . . .(Deputy Clerk) . . .
23

24 If no objections to the report are served within 10 days after
25 it is filed, the disbursements by the clerk shall stand
26 approved as reported. If timely objections to the report are
27 served, they shall be heard by the court. Service of
28 objections to the report does not affect or cloud the title of
29 the purchaser of the property in any manner.

30 Section 26. Paragraph (a) of subsection (4) of section
31 69.041, Florida Statutes, is amended to read:

1 69.041 State named party; lien foreclosure, suit to
2 quiet title.--

3 (4)(a) The Department of Revenue has the right to
4 participate in the disbursement of funds remaining in the
5 registry of the court after distribution pursuant to s.
6 45.031(7). The department shall participate in accordance with
7 applicable procedures in any mortgage foreclosure action in
8 which the department has a duly filed tax warrant, or
9 interests under a lien arising from a judgment, order, or
10 decree for child support, or interest in an unemployment
11 compensation tax lien pursuant to a contract with the Agency
12 for Workforce Innovation, against the subject property and
13 with the same priority, regardless of whether a default
14 against the department, the Agency for Workforce Innovation,
15 or the Department of Labor and Employment Security has been
16 entered for failure to file an answer or other responsive
17 pleading.

18 Section 27. Subsection (1) of section 213.053, Florida
19 Statutes, is amended to read:

20 213.053 Confidentiality and information sharing.--

21 (1) The provisions of this section apply to s.
22 125.0104, county government; s. 125.0108, tourist impact tax;
23 chapter 175, municipal firefighters' pension trust funds;
24 chapter 185, municipal police officers' retirement trust
25 funds; chapter 198, estate taxes; chapter 199, intangible
26 personal property taxes; chapter 201, excise tax on documents;
27 chapter 203, gross receipts taxes; chapter 211, tax on
28 severance and production of minerals; chapter 212, tax on
29 sales, use, and other transactions; chapter 220, income tax
30 code; chapter 221, emergency excise tax; s. 252.372, emergency
31 management, preparedness, and assistance surcharge; s.

1 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
2 pollutant spill prevention and control; s. 403.718, waste tire
3 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
4 registration of secondhand dealers; s. 538.25, registration of
5 secondary metals recyclers; ss. 624.501 and 624.509-624.515,
6 insurance code; s. 681.117, motor vehicle warranty
7 enforcement; and s. 896.102, reports of financial transactions
8 in trade or business. The provisions of this section, except
9 paragraph (7)(f), also apply to chapter 443 while the
10 department is performing tax collection services for the
11 Agency for Workforce Innovation pursuant to chapter 2000-165,
12 Laws of Florida; however, the exceptions to confidentiality
13 contained in ss. 443.171(7) and 443.1715 remain in full force
14 and effect.

15 Section 28. Effective July 1, 2001, notwithstanding
16 section 10 of chapter 90-110, Laws of Florida, subsection (3)
17 of section 215.20, Florida Statutes, shall not expire on
18 October 1, 2001, as scheduled by that law, but subsection (3)
19 of section 215.20, Florida Statutes, is revived and readopted.

20 Section 29. Effective upon becoming a law, and
21 applying retroactively to June 1, 2001, if this act does not
22 become a law by that date, section 4 of chapter 96-395, Laws
23 of Florida, is repealed.

24 Section 30. Subsection (8) is added to section 201.02,
25 Florida Statutes, to read:

26 201.02 Tax on deeds and other instruments relating to
27 real property or interests in real property.--

28 (8) The taxes imposed by this section do not apply to
29 deeds, instruments, or writings whereby any lands, tenements,
30 or other real property, or any interest therein, is granted,
31 assigned, transferred, or otherwise conveyed from an electric

1 utility to a regional transmission organization under the
2 jurisdiction of the Federal Energy Regulatory Commission.

3 Section 31. Paragraph (g) of subsection (10) of
4 section 212.02, Florida Statutes, is amended to read:

5 212.02 Definitions.--The following terms and phrases
6 when used in this chapter have the meanings ascribed to them
7 in this section, except where the context clearly indicates a
8 different meaning:

9 (10) "Lease," "let," or "rental" means leasing or
10 renting of living quarters or sleeping or housekeeping
11 accommodations in hotels, apartment houses, roominghouses,
12 tourist or trailer camps and real property, the same being
13 defined as follows:

14 (g) "Lease," "let," or "rental" also means the leasing
15 or rental of tangible personal property and the possession or
16 use thereof by the lessee or rentee for a consideration,
17 without transfer of the title of such property, except as
18 expressly provided to the contrary herein. The term "lease,"
19 "let," or "rental" does not mean hourly, daily, or mileage
20 charges, to the extent that such charges are subject to the
21 jurisdiction of the Surface Transportation Board ~~United States~~
22 ~~Interstate Commerce Commission~~, when such charges are paid by
23 reason of the presence of railroad cars owned by another on
24 the tracks of the taxpayer, or charges made pursuant to car
25 service agreements. The terms "lease," "let," "rental," or
26 "license" do not include payments by a regional transmission
27 organization operating under the jurisdiction of the Federal
28 Energy Regulatory Commission which are made to an electric
29 utility in connection with the regional transmission
30 organization's use or control of the utility's high-voltage
31 bulk transmission facilities. However, where two taxpayers, in

1 connection with the interchange of facilities, rent or lease
2 property, each to the other, for use in providing or
3 furnishing any of the services mentioned in s. 166.231, the
4 term "lease or rental" means only the net amount of rental
5 involved.

6 Section 32. Paragraph (a) of subsection (1) of section
7 212.031, Florida Statutes, is amended to read:

8 212.031 Lease or rental of or license in real
9 property.--

10 (1)

11 (a) It is declared to be the legislative intent that
12 every person is exercising a taxable privilege who engages in
13 the business of renting, leasing, letting, or granting a
14 license for the use of any real property unless such property
15 is:

16 1. Assessed as agricultural property under s. 193.461.

17 2. Used exclusively as dwelling units.

18 3. Property subject to tax on parking, docking, or
19 storage spaces under s. 212.03(6).

20 4. Recreational property or the common elements of a
21 condominium when subject to a lease between the developer or
22 owner thereof and the condominium association in its own right
23 or as agent for the owners of individual condominium units or
24 the owners of individual condominium units. However, only the
25 lease payments on such property shall be exempt from the tax
26 imposed by this chapter, and any other use made by the owner
27 or the condominium association shall be fully taxable under
28 this chapter.

29 5. A public or private street or right-of-way and
30 poles, conduits, fixtures, and similar improvements located on
31 such streets or rights-of-way, occupied or used by a utility

1 or franchised cable television company for utility or
2 communications or television purposes. For purposes of this
3 subparagraph, the term "utility" means any person providing
4 utility services as defined in s. 203.012 and includes a
5 regional transmission organization operating under the
6 jurisdiction of the Federal Energy Regulatory Commission. This
7 exception also applies to property, wherever located, on which
8 the following are placed: towers, antennas, cables, accessory
9 structures, or equipment, not including switching equipment,
10 used in the provision of mobile communications services as
11 defined in s. 202.11. For purposes of this chapter, towers
12 used in the provision of mobile communications services, as
13 defined in s. 202.11, are considered to be fixtures.

14 6. A public street or road which is used for
15 transportation purposes.

16 7. Property used at an airport exclusively for the
17 purpose of aircraft landing or aircraft taxiing or property
18 used by an airline for the purpose of loading or unloading
19 passengers or property onto or from aircraft or for fueling
20 aircraft.

21 8.a. Property used at a port authority, as defined in
22 s. 315.02(2), exclusively for the purpose of oceangoing
23 vessels or tugs docking, or such vessels mooring on property
24 used by a port authority for the purpose of loading or
25 unloading passengers or cargo onto or from such a vessel, or
26 property used at a port authority for fueling such vessels, or
27 to the extent that the amount paid for the use of any property
28 at the port is based on the charge for the amount of tonnage
29 actually imported or exported through the port by a tenant.

30 b. The amount charged for the use of any property at
31 the port in excess of the amount charged for tonnage actually

1 imported or exported shall remain subject to tax except as
2 provided in sub-subparagraph a.

3 9. Property used as an integral part of the
4 performance of qualified production services. As used in this
5 subparagraph, the term "qualified production services" means
6 any activity or service performed directly in connection with
7 the production of a qualified motion picture, as defined in s.
8 212.06(1)(b), and includes:

9 a. Photography, sound and recording, casting, location
10 managing and scouting, shooting, creation of special and
11 optical effects, animation, adaptation (language, media,
12 electronic, or otherwise), technological modifications,
13 computer graphics, set and stage support (such as
14 electricians, lighting designers and operators, greensmen,
15 prop managers and assistants, and grips), wardrobe (design,
16 preparation, and management), hair and makeup (design,
17 production, and application), performing (such as acting,
18 dancing, and playing), designing and executing stunts,
19 coaching, consulting, writing, scoring, composing,
20 choreographing, script supervising, directing, producing,
21 transmitting dailies, dubbing, mixing, editing, cutting,
22 looping, printing, processing, duplicating, storing, and
23 distributing;

24 b. The design, planning, engineering, construction,
25 alteration, repair, and maintenance of real or personal
26 property including stages, sets, props, models, paintings, and
27 facilities principally required for the performance of those
28 services listed in sub-subparagraph a.; and

29 c. Property management services directly related to
30 property used in connection with the services described in
31 sub-subparagraphs a. and b.

1
2 This exemption will inure to the taxpayer upon presentation of
3 the certificate of exemption issued to the taxpayer under the
4 provisions of s. 288.1258.

5 10. Leased, subleased, licensed, or rented to a person
6 providing food and drink concessionaire services within the
7 premises of a convention hall, exhibition hall, auditorium,
8 stadium, theater, arena, civic center, performing arts center,
9 publicly owned recreational facility, or any business operated
10 under a permit issued pursuant to chapter 550. A person
11 providing retail concessionaire services involving the sale of
12 food and drink or other tangible personal property within the
13 premises of an airport shall be subject to tax on the rental
14 of real property used for that purpose, but shall not be
15 subject to the tax on any license to use the property. For
16 purposes of this subparagraph, the term "sale" shall not
17 include the leasing of tangible personal property.

18 11. Property occupied pursuant to an instrument
19 calling for payments which the department has declared, in a
20 Technical Assistance Advisement issued on or before March 15,
21 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
22 Florida Administrative Code; provided that this subparagraph
23 shall only apply to property occupied by the same person
24 before and after the execution of the subject instrument and
25 only to those payments made pursuant to such instrument,
26 exclusive of renewals and extensions thereof occurring after
27 March 15, 1993.

28 12. Rented, leased, subleased, or licensed to a
29 concessionaire by a convention hall, exhibition hall,
30 auditorium, stadium, theater, arena, civic center, performing
31 arts center, or publicly owned recreational facility, during

1 an event at the facility, to be used by the concessionaire to
2 sell souvenirs, novelties, or other event-related products.
3 This subparagraph applies only to that portion of the rental,
4 lease, or license payment which is based on a percentage of
5 sales and not based on a fixed price.

6 13. Property used or occupied predominantly for space
7 flight business purposes. As used in this subparagraph, "space
8 flight business" means the manufacturing, processing, or
9 assembly of a space facility, space propulsion system, space
10 vehicle, satellite, or station of any kind possessing the
11 capacity for space flight, as defined by s. 212.02(23), or
12 components thereof, and also means the following activities
13 supporting space flight: vehicle launch activities, flight
14 operations, ground control or ground support, and all
15 administrative activities directly related thereto. Property
16 shall be deemed to be used or occupied predominantly for space
17 flight business purposes if more than 50 percent of the
18 property, or improvements thereon, is used for one or more
19 space flight business purposes. Possession by a landlord,
20 lessor, or licensor of a signed written statement from the
21 tenant, lessee, or licensee claiming the exemption shall
22 relieve the landlord, lessor, or licensor from the
23 responsibility of collecting the tax, and the department shall
24 look solely to the tenant, lessee, or licensee for recovery of
25 such tax if it determines that the exemption was not
26 applicable.

27 Section 33. Effective July 1, 2003, paragraph (a) of
28 subsection (1) of section 212.031, Florida Statutes, as
29 amended by section 3 of chapter 2000-345, Laws of Florida, is
30 amended to read:

31

1 212.031 Lease or rental of or license in real
2 property.--

3 (1)(a) It is declared to be the legislative intent
4 that every person is exercising a taxable privilege who
5 engages in the business of renting, leasing, letting, or
6 granting a license for the use of any real property unless
7 such property is:

8 1. Assessed as agricultural property under s. 193.461.

9 2. Used exclusively as dwelling units.

10 3. Property subject to tax on parking, docking, or
11 storage spaces under s. 212.03(6).

12 4. Recreational property or the common elements of a
13 condominium when subject to a lease between the developer or
14 owner thereof and the condominium association in its own right
15 or as agent for the owners of individual condominium units or
16 the owners of individual condominium units. However, only the
17 lease payments on such property shall be exempt from the tax
18 imposed by this chapter, and any other use made by the owner
19 or the condominium association shall be fully taxable under
20 this chapter.

21 5. A public or private street or right-of-way and
22 poles, conduits, fixtures, and similar improvements located on
23 such streets or rights-of-way, occupied or used by a utility
24 or franchised cable television company for utility or
25 communications or television purposes. For purposes of this
26 subparagraph, the term "utility" means any person providing
27 utility services as defined in s. 203.012 and includes a
28 regional transmission organization operating under the
29 jurisdiction of the Federal Energy Regulatory Commission. This
30 exception also applies to property, wherever located, on which
31 the following are placed: towers, antennas, cables, accessory

1 structures, or equipment, not including switching equipment,
2 used in the provision of mobile communications services as
3 defined in s. 202.11. For purposes of this chapter, towers
4 used in the provision of mobile communications services, as
5 defined in s. 202.11, are considered to be fixtures.

6 6. A public street or road which is used for
7 transportation purposes.

8 7. Property used at an airport exclusively for the
9 purpose of aircraft landing or aircraft taxiing or property
10 used by an airline for the purpose of loading or unloading
11 passengers or property onto or from aircraft or for fueling
12 aircraft.

13 8.a. Property used at a port authority, as defined in
14 s. 315.02(2), exclusively for the purpose of oceangoing
15 vessels or tugs docking, or such vessels mooring on property
16 used by a port authority for the purpose of loading or
17 unloading passengers or cargo onto or from such a vessel, or
18 property used at a port authority for fueling such vessels, or
19 to the extent that the amount paid for the use of any property
20 at the port is based on the charge for the amount of tonnage
21 actually imported or exported through the port by a tenant.

22 b. The amount charged for the use of any property at
23 the port in excess of the amount charged for tonnage actually
24 imported or exported shall remain subject to tax except as
25 provided in sub-subparagraph a.

26 9. Property used as an integral part of the
27 performance of qualified production services. As used in this
28 subparagraph, the term "qualified production services" means
29 any activity or service performed directly in connection with
30 the production of a qualified motion picture, as defined in s.
31 212.06(1)(b), and includes:

1 a. Photography, sound and recording, casting, location
2 managing and scouting, shooting, creation of special and
3 optical effects, animation, adaptation (language, media,
4 electronic, or otherwise), technological modifications,
5 computer graphics, set and stage support (such as
6 electricians, lighting designers and operators, greensmen,
7 prop managers and assistants, and grips), wardrobe (design,
8 preparation, and management), hair and makeup (design,
9 production, and application), performing (such as acting,
10 dancing, and playing), designing and executing stunts,
11 coaching, consulting, writing, scoring, composing,
12 choreographing, script supervising, directing, producing,
13 transmitting dailies, dubbing, mixing, editing, cutting,
14 looping, printing, processing, duplicating, storing, and
15 distributing;

16 b. The design, planning, engineering, construction,
17 alteration, repair, and maintenance of real or personal
18 property including stages, sets, props, models, paintings, and
19 facilities principally required for the performance of those
20 services listed in sub-subparagraph a.; and

21 c. Property management services directly related to
22 property used in connection with the services described in
23 sub-subparagraphs a. and b.

24

25 This exemption will inure to the taxpayer upon presentation of
26 the certificate of exemption issued to the taxpayer under the
27 provisions of s. 288.1258.

28

29 10. Leased, subleased, licensed, or rented to a person
30 providing food and drink concessionaire services within the
31 premises of a convention hall, exhibition hall, auditorium,

1 stadium, theater, arena, civic center, performing arts center,
2 publicly owned recreational facility, or any business operated
3 under a permit issued pursuant to chapter 550. A person
4 providing retail concessionaire services involving the sale of
5 food and drink or other tangible personal property within the
6 premises of an airport shall be subject to tax on the rental
7 of real property used for that purpose, but shall not be
8 subject to the tax on any license to use the property. For
9 purposes of this subparagraph, the term "sale" shall not
10 include the leasing of tangible personal property.

11 11. Property occupied pursuant to an instrument
12 calling for payments which the department has declared, in a
13 Technical Assistance Advisement issued on or before March 15,
14 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
15 Florida Administrative Code; provided that this subparagraph
16 shall only apply to property occupied by the same person
17 before and after the execution of the subject instrument and
18 only to those payments made pursuant to such instrument,
19 exclusive of renewals and extensions thereof occurring after
20 March 15, 1993.

21 12. Property used or occupied predominantly for space
22 flight business purposes. As used in this subparagraph, "space
23 flight business" means the manufacturing, processing, or
24 assembly of a space facility, space propulsion system, space
25 vehicle, satellite, or station of any kind possessing the
26 capacity for space flight, as defined by s. 212.02(23), or
27 components thereof, and also means the following activities
28 supporting space flight: vehicle launch activities, flight
29 operations, ground control or ground support, and all
30 administrative activities directly related thereto. Property
31 shall be deemed to be used or occupied predominantly for space

1 flight business purposes if more than 50 percent of the
2 property, or improvements thereon, is used for one or more
3 space flight business purposes. Possession by a landlord,
4 lessor, or licensor of a signed written statement from the
5 tenant, lessee, or licensee claiming the exemption shall
6 relieve the landlord, lessor, or licensor from the
7 responsibility of collecting the tax, and the department shall
8 look solely to the tenant, lessee, or licensee for recovery of
9 such tax if it determines that the exemption was not
10 applicable.

11 Section 34. Subsection (1) and paragraph (a) of
12 subsection (2) of section 201.08, Florida Statutes, are
13 amended to read:

14 201.08 Tax on promissory or nonnegotiable notes,
15 written obligations to pay money, or assignments of wages or
16 other compensation; exception.--

17 (1)(a) On promissory notes, nonnegotiable notes,
18 written obligations to pay money, or assignments of salaries,
19 wages, or other compensation made, executed, delivered, sold,
20 transferred, or assigned in the state, and for each renewal of
21 the same, the tax shall be 35 cents on each \$100 or fraction
22 thereof of the indebtedness or obligation evidenced thereby.
23 The tax on any document described in this paragraph shall not
24 exceed \$2,450.

25 (b) On mortgages, trust deeds, security agreements, or
26 other evidences of indebtedness filed or recorded in this
27 state, and for each renewal of the same, the tax shall be 35
28 cents on each \$100 or fraction thereof of the indebtedness or
29 obligation evidenced thereby. Mortgages, including, but not
30 limited to, mortgages executed without the state and recorded
31 in the state, which incorporate the certificate of

1 indebtedness, not otherwise shown in separate instruments, are
2 subject to the same tax at the same rate. When there is both
3 a mortgage, trust deed, or security agreement and a note,
4 certificate of indebtedness, or obligation, the tax shall be
5 paid on the mortgage, trust deed, or security agreement at the
6 time of recordation. A notation shall be made on the note,
7 certificate of indebtedness, or obligation that the tax has
8 been paid on the mortgage, trust deed, or security agreement.
9 If the mortgage, trust deed, security agreement, or other
10 evidence of indebtedness subject to the tax levied by this
11 section secures future advances, as provided in s. 697.04, the
12 tax shall be paid at the time of recordation on the initial
13 debt or obligation secured, excluding future advances; at the
14 time and so often as any future advance is made, the tax shall
15 be paid on all sums then advanced regardless of where such
16 advance is made. Notwithstanding the aforesaid general rule,
17 any increase in the amount of original indebtedness caused by
18 interest accruing under an adjustable rate note or mortgage
19 having an initial interest rate adjustment interval of not
20 less than 6 months shall be taxable as a future advance only
21 to the extent such increase is a computable sum certain when
22 the document is executed. Failure to pay the tax shall not
23 affect the lien for any such future advance given by s.
24 697.04, but any person who fails or refuses to pay such tax
25 due by him or her is guilty of a misdemeanor of the first
26 degree. The mortgage, trust deed, or other instrument shall
27 not be enforceable in any court of this state as to any such
28 advance unless and until the tax due thereon upon each advance
29 that may have been made thereunder has been paid.

30 (2)(a) On promissory notes, nonnegotiable notes,
31 written obligations to pay money, or other compensation, made,

1 executed, delivered, sold, transferred, or assigned in the
2 state, in connection with sales made under retail charge
3 account services, incident to sales which are not conditional
4 in character and which are not secured by mortgage or other
5 pledge of purchaser, the tax shall be 35 cents on each \$100 or
6 fraction thereof of the gross amount of the indebtedness
7 evidenced by such instruments, payable quarterly on such forms
8 and under such rules and regulations as may be promulgated by
9 the Department of Revenue. The tax on any document described
10 in this paragraph shall not exceed \$2,450.

11 Section 35. Effective upon this act becoming a law and
12 applying retroactively to December 21, 2000, section 443.1315,
13 Florida Statutes, is created to read:

14 443.1315 Treatment of Indian tribes.--

15 (1) As used in this section, the term:

16 (a) "Employer" includes any Indian tribe for which
17 service in employment as defined by this chapter is performed.

18 (b) "Employment" includes service performed in the
19 employ of an Indian tribe, as defined by s. 3306(u) of the
20 Federal Unemployment Tax Act, provided such service is
21 excluded from "employment," as defined by that act, solely by
22 reason of s. 3306(c)(7) of said act and is not otherwise
23 excluded from "employment" under this chapter. For purposes of
24 this section, the exclusions from employment under s.
25 443.036(21)(d) shall be applicable to services performed in
26 the employ of an Indian tribe.

27 (2) Benefits based on service in employment, as
28 defined by this section, shall be payable in the same amount,
29 on the same terms, and subject to the same conditions as
30 benefits payable on the basis of other service subject to this
31 chapter.

1 (3)(a) Indian tribes or tribal units, including
2 subdivisions, subsidiaries, or business enterprises wholly
3 owned by such Indian tribes, subject to this chapter shall pay
4 contributions under the same terms and conditions as all other
5 subject employers, unless they elect to pay into the
6 Unemployment Compensation Trust Fund amounts equal to the
7 amount of benefits attributable to service in the employ of
8 the Indian tribe.

9 (b) Indian tribes electing to make payments in lieu of
10 contributions must make such election in the same manner and
11 under the same conditions as provided by s. 443.131 for state
12 and local governments and nonprofit organizations subject to
13 this chapter. Indian tribes shall determine if reimbursement
14 for benefits paid will be elected by the tribe as a whole, by
15 individual tribal units, or by combinations of individual
16 tribal units.

17 (c) Indian tribes or tribal units shall be billed for
18 the full amount of benefits attributable to service in the
19 employ of the Indian tribe or tribal unit on the same schedule
20 as other employing units that have elected to make payments in
21 lieu of contributions.

22 (d) At the discretion of the director of the Agency
23 for Workforce Innovation or his or her designee, any Indian
24 tribe or tribal unit that elects to become liable for payments
25 in lieu of contributions shall be required, within 90 days
26 after the effective date of its election, to:

27 1. Execute and file with the director or his or her
28 designee a surety bond approved by the director or his or her
29 designee; or
30
31

1 2. Deposit with the director or his or her designee
2 money or securities on the same basis as other employers with
3 the same election option.

4 (4)(a)1. Failure of the Indian tribe or tribal unit to
5 make required payments, including assessments of interest and
6 penalty, within 90 days after receipt of the bill, will cause
7 the Indian tribe to lose the option to make payments in lieu
8 of contributions, as described in subsection (3), for the
9 following tax year, unless payment in full is received before
10 contribution rates for the next tax year are computed.

11 2. Any Indian tribe that loses the option to make
12 payments in lieu of contributions due to late payment or
13 nonpayment, as described in subparagraph 1., shall have such
14 option reinstated if, after a period of 1 year, all
15 contributions have been made timely, provided no
16 contributions, payments in lieu of contributions for benefits
17 paid, penalties, or interest remain outstanding.

18 (b)1. Failure of the Indian tribe or any tribal unit
19 thereof to make required payments, including assessments of
20 interest and penalty, after all collection activities deemed
21 necessary by the director of the Agency for Workforce
22 Innovation or his or her designee have been exhausted, will
23 cause services performed for such tribe to not be treated as
24 "employment" for purposes of paragraph (1)(b).

25 2. The director or his or her designee may determine
26 that any Indian tribe that loses coverage under subparagraph
27 1. may have services performed for such tribe again included
28 as "employment" for purposes of paragraph (1)(b) if all
29 contributions, payments in lieu of contributions, penalties,
30 and interest have been paid.

31

1 (c) If an Indian tribe fails to make payments required
2 under this section, including assessments of interest and
3 penalty, within 90 days after a final notice of delinquency,
4 the director of the Agency for Workforce Innovation shall
5 immediately notify the United States Internal Revenue Service
6 and the United States Department of Labor.

7 (5) Notices of payment and reporting delinquency to
8 Indian tribes or their tribal units shall include information
9 that failure to make full payment within the prescribed
10 timeframe:

11 (a) Will cause the Indian tribe to be liable for taxes
12 under the Federal Unemployment Tax Act.

13 (b) Will cause the Indian tribe to lose the option to
14 make payments in lieu of contributions.

15 (c) Could cause the Indian tribe to be excepted from
16 the definition of "employer," as provided in paragraph (1)(a),
17 and services in the employ of the Indian tribe, as provided in
18 paragraph (1)(b), to be excepted from "employment."

19 (6) Extended benefits paid that are attributable to
20 service in the employ of an Indian tribe and not reimbursed by
21 the Federal Government shall be financed in their entirety by
22 such Indian tribe.

23 (7) The Agency for Workforce Innovation is authorized
24 to adopt any rules it deems necessary to implement this
25 section.

26 Section 36. Paragraph (e) of subsection (3) of section
27 443.131, Florida Statutes, is amended to read:

28 443.131 Contributions.--

29 (3) CONTRIBUTION RATES BASED ON BENEFIT EXPERIENCE.--

30 (e)1. Variations from the standard rate of
31 contributions shall be assigned with respect to each calendar

1 year to employers eligible therefor. In determining the
2 contribution rate, varying from the standard rate to be
3 assigned each employer, adjustment factors provided for in
4 sub-subparagraphs a.-c. will be added to the benefit ratio.
5 This addition will be accomplished in two steps by adding a
6 variable adjustment factor and a final adjustment factor as
7 defined below. The sum of these adjustment factors provided
8 for in sub-subparagraphs a.-c. will first be algebraically
9 summed. The sum of these adjustment factors will then be
10 divided by a gross benefit ratio to be determined as follows:
11 Total benefit payments for the previous 3 years, as defined in
12 subparagraph (b)1., charged to employers eligible to be
13 assigned a contribution rate different from the standard rate
14 minus excess payments for the same period divided by taxable
15 payroll entering into the computation of individual benefit
16 ratios for the calendar year for which the contribution rate
17 is being computed. The ratio of the sum of the adjustment
18 factors provided for in sub-subparagraphs a.-c. to the gross
19 benefit ratio will be multiplied by each individual benefit
20 ratio below the maximum tax rate to obtain variable adjustment
21 factors; except that in any instance in which the sum of an
22 employer's individual benefit ratio and variable adjustment
23 factor exceeds the maximum tax rate, the variable adjustment
24 factor will be reduced so that the sum equals the maximum tax
25 rate. The variable adjustment factor of each such employer
26 will be multiplied by his or her taxable payroll entering into
27 the computation of his or her benefit ratio. The sum of these
28 products will be divided by the taxable payroll of such
29 employers that entered into the computation of their benefit
30 ratios. The resulting ratio will be subtracted from the sum of
31 the adjustment factors provided for in sub-subparagraphs a.-c.

1 to obtain the final adjustment factor. The variable adjustment
2 factors and the final adjustment factor will be computed to
3 five decimal places and rounded to the fourth decimal place.
4 This final adjustment factor will be added to the variable
5 adjustment factor and benefit ratio of each employer to obtain
6 each employer's contribution rate; however, at no time shall
7 an employer's contribution rate be rounded to less than 0.1
8 percent.

9 a. An adjustment factor for noncharge benefits will be
10 computed to the fifth decimal place, and rounded to the fourth
11 decimal place, by dividing the amount of benefit payments
12 noncharged in the 3 preceding years as defined in subparagraph
13 (b)1. by the taxable payroll of employers eligible to be
14 considered for assignment of a contribution rate different
15 from the standard rate that have a benefit ratio for the
16 current year less than the maximum contribution rate. The
17 taxable payroll of such employers will be the taxable payrolls
18 for the 3 years ending June 30 of the current calendar year
19 that had been reported to the division by September 30 of the
20 same calendar year. Noncharge benefits for the purpose of this
21 section shall be defined as benefit payments to an individual
22 which were paid from the Unemployment Compensation Trust Fund
23 but which were not charged to the unemployment record of any
24 employer.

25 b. An excess payments adjustment factor will be
26 computed to the fifth decimal place, and rounded to the fourth
27 decimal place, by dividing the total excess payments during
28 the 3 preceding years as defined in subparagraph (b)1. by the
29 taxable payroll of employers eligible to be considered for
30 assignment of a contribution rate different from the standard
31 rate that have a benefit ratio for the current year less than

1 the maximum contribution rate. The taxable payroll of such
2 employers will be the same as used in computing the noncharge
3 adjustment factor as described in sub-subparagraph a. The term
4 "excess payments" for the purpose of this section is defined
5 as the amount of benefit payments charged to the employment
6 record of an employer during the 3 preceding years, as defined
7 in subparagraph (b)1., less the product of the maximum
8 contribution rate and his or her taxable payroll for the 3
9 years ending June 30 of the current calendar year that had
10 been reported to the division by September 30 of the same
11 calendar year. The term "total excess payments" is defined as
12 the sum of the individual employer excess payments for those
13 employers that were eligible to be considered for assignment
14 of a contribution rate different from the standard rate.

15 c. If the balance in the Unemployment Compensation
16 Trust Fund as of June 30 of the calendar year immediately
17 preceding the calendar year for which the contribution rate is
18 being computed is less than 3.7 ~~4~~ percent of the taxable
19 payrolls for the year ending June 30 as reported to the
20 division by September 30 of that calendar year, a positive
21 adjustment factor will be computed. Such adjustment factor
22 shall be computed annually to the fifth decimal place, and
23 rounded to the fourth decimal place, by dividing the sum of
24 the total taxable payrolls for the year ending June 30 of the
25 current calendar year as reported to the division by September
26 30 of such calendar year into a sum equal to one-fourth of the
27 difference between the amount in the fund as of June 30 of
28 such calendar year and the sum of 4.7 ~~5~~ percent of the total
29 taxable payrolls for that year. Such adjustment factor will
30 remain in effect in subsequent years until a balance in the
31 Unemployment Compensation Trust Fund as of June 30 of the year

1 immediately preceding the effective date of such contribution
2 rate equals or exceeds 3.7 ~~4~~ percent of the taxable payrolls
3 for the year ending June 30 of the current calendar year as
4 reported to the division by September 30 of that calendar
5 year. If the balance in the Unemployment Compensation Trust
6 Fund as of June 30 of the year immediately preceding the
7 calendar year for which the contribution rate is being
8 computed exceeds 4.7 ~~5~~ percent of the taxable payrolls for the
9 year ending June 30 of the current calendar year as reported
10 to the division by September 30 of that calendar year, a
11 negative adjustment factor will be computed. Such adjustment
12 factor shall be computed annually to the fifth decimal place,
13 and rounded to the fourth decimal place, by dividing the sum
14 of the total taxable payrolls for the year ending June 30 of
15 the current calendar year as reported to the division by
16 September 30 of such calendar year into a sum equal to
17 one-fourth of the difference between the amount in the fund as
18 of June 30 of the current calendar year and 4.7 ~~5~~ percent of
19 the total taxable payrolls of such year. Such adjustment
20 factor will remain in effect in subsequent years until the
21 balance in the Unemployment Compensation Trust Fund as of June
22 30 of the year immediately preceding the effective date of
23 such contribution rate is less than 4.7 ~~5~~ percent but more
24 than 3.7 ~~4~~ percent of the taxable payrolls for the year ending
25 June 30 of the current calendar year as reported to the
26 division by September 30 of that calendar year.

27 d. The maximum contribution rate that can be assigned
28 to any employer shall be 5.4 percent, except those employers
29 participating in an approved short-time compensation plan in
30 which case the maximum shall be 1 percent above the current
31 maximum contribution rate, with respect to any calendar year

1 in which short-time compensation benefits are in the
2 employer's employment record.

3 2. In the event of the transfer of employment records
4 to an employing unit pursuant to paragraph (g) which, prior to
5 such transfer, was an employer, the division shall recompute a
6 benefit ratio for the successor employer on the basis of the
7 combined employment records and reassign an appropriate
8 contribution rate to such successor employer as of the
9 beginning of the calendar quarter immediately following the
10 effective date of such transfer of employment records.

11 Section 37. Subsection (1) of section 561.501, Florida
12 Statutes, is amended to read:

13 561.501 Surcharge on sale of alcoholic beverages for
14 consumption on the premises; penalty.--

15 (1) Notwithstanding s. 561.50 or any other provision
16 of the Beverage Law, a surcharge of 3.34 cents is imposed upon
17 each ounce of liquor and each 4 ounces of wine, a surcharge of
18 2 cents is imposed on each 12 ounces of cider, and a surcharge
19 of 1.34 cents is imposed on each 12 ounces of beer sold at
20 retail for consumption on premises licensed by the division as
21 an alcoholic beverage vendor. However, the surcharges imposed
22 under this subsection need not be paid upon such beverages
23 when they are sold by a nonprofit ~~an~~ organization that is
24 licensed by the division ~~under s. 561.422 or s. 565.02(4)~~ as
25 an alcoholic beverage vendor and that is determined by the
26 Internal Revenue Service to be currently exempt from federal
27 income tax under s. 501(c)(2), (3), (4), (5), (6), (7), (8),
28 (10), or (19) of the Internal Revenue Code of 1986, as
29 amended.

30 Section 38. Except as otherwise expressly provided in
31 this act, this act shall take effect upon becoming a law.

1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 SB 1978

4 The Committee Substitute made the following changes to SB
5 1978:

- 6 1) Deletes from the bill, the provision entitling s.
7 501(c)(3) organizations to a refund of tax paid on items
8 purchased prior to the organization receiving a consumer
9 certificate of exemption.
- 10 2) Provides that the sale of drinking water to which
11 minerals have been added at a water treatment facility
12 regulated by the Department of Health, is exempt from
13 sales tax. Also provides that water that has been
14 "enhanced" by the addition of minerals is exempt, if
15 such water does not contain any added carbonation or
16 flavorings.
- 17 3) Cleans-up language to the Revenue Sharing provisions of
18 ss. 212.20 and 218.21, as a result of the changes made
19 by ch. 2000-260, L.O.F.
- 20 4) Amends onto the bill, the Simplified Sales and Use Tax
21 Administration Act which provides that the state may
22 enter into agreement with other states to simplify and
23 modernize the collection of sales tax.
- 24 5) Provides that Indian Tribes can elect to be assigned a
25 tax rate under the states general experience rating
26 provisions or they can elect to reimburse the state
27 Unemployment Compensation Fund for specific benefits to
28 former employees
- 29 6) Provides an exemption from taxation for the transfer or
30 lease of certain property to a regional transmission
31 organization as a result of a public utility's
compliance with an order of the Federal Energy
Regulatory Commission regarding high-voltage bulk
transmission facilities.
- 7) Reduces from 5% to 4.7% the upper threshold that
triggers a downward tax rate adjustment due to excessive
Unemployment Compensation Trust Fund balances. It
reduces from 4% to 3.7% the lower threshold that
triggers an upward tax rate adjustment due to low
Unemployment Compensation Trust Fund balanced.
- 8) Requires dealers that claim tax credits which are
granted under certain programs, such as enterprise
zones, to submit to the DOR with the sales tax return on
which such credits are claimed, a report which provides
information and documentation required to verify the
dealer's entitlement to the credit.
- 9) Caps the amount of documentary stamp tax on notes at
\$2,450.
- 10) Provides an exemption from the alcoholic beverage

- 1 surcharge to s. 501(c)(2) & (10) nonprofit
2 organizations, which includes ethnic mutual aid
societies, social clubs and fraternal organizations.
- 3 11) Provides intent and purpose for the "section 38
4 property" changes made in the bill.
- 5 12) Extends for four years, the scheduled repeal of the
6 exemption from the confidentiality statutes for
information generated during certified audits found in
s. 213.053, F.S..
- 7 13) Extends for four years, the repeal of the special
8 certified audit-related penalty and interest provisions
in s. 213.21, F.S.
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