

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Wallace offered the following:

Amendment to Senate Amendment (402018) (with title amendment)

On page 1, line 17, through
Page 97, line 7
remove from the amendment: all of said lines

and insert in lieu thereof:

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 Subsection (6) of section 212.084, Florida Statutes, is repealed.

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

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

(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES,

1 ETC.--

2 (a) Also exempt are:

3 1. Water delivered to the purchaser through pipes or
4 conduits or delivered for irrigation purposes. The sale of
5 drinking water in bottles, cans, or other containers,
6 including water that contains minerals or carbonation in its
7 natural state or water to which minerals have been added at a
8 water treatment facility regulated by the Department of
9 Environmental Protection or the Department of Health, is
10 exempt. This exemption does not apply to the sale of drinking
11 water in bottles, cans, or other containers if carbonation,
12 ~~minerals~~, or flavorings, except those added at a water
13 treatment facility, have been added. Water that has been
14 enhanced by the addition of minerals and that does not contain
15 any added carbonation or flavorings is also exempt.

16 2. All fuels used by a public or private utility,
17 including any municipal corporation or rural electric
18 cooperative association, in the generation of electric power
19 or energy for sale. Fuel other than motor fuel and diesel
20 fuel is taxable as provided in this chapter with the exception
21 of fuel expressly exempt herein. Motor fuels and diesel fuels
22 are taxable as provided in chapter 206, with the exception of
23 those motor fuels and diesel fuels used by railroad
24 locomotives or vessels to transport persons or property in
25 interstate or foreign commerce, which are taxable under this
26 chapter only to the extent provided herein. The basis of the
27 tax shall be the ratio of intrastate mileage to interstate or
28 foreign mileage traveled by the carrier's railroad locomotives
29 or vessels that were used in interstate or foreign commerce
30 and that had at least some Florida mileage during the previous
31 fiscal year of the carrier, such ratio to be determined at the

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1 close of the fiscal year of the carrier. This ratio shall be
2 applied each month to the total Florida purchases made in this
3 state of motor and diesel fuels to establish that portion of
4 the total used and consumed in intrastate movement and subject
5 to tax under this chapter. The basis for imposition of any
6 discretionary surtax shall be set forth in s. 212.054. Fuels
7 used exclusively in intrastate commerce do not qualify for the
8 proration of tax.

9 3. The transmission or wheeling of electricity.

10 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
11 any entity by this chapter do not inure to any transaction
12 that is otherwise taxable under this chapter when payment is
13 made by a representative or employee of the entity by any
14 means, including, but not limited to, cash, check, or credit
15 card, even when that representative or employee is
16 subsequently reimbursed by the entity. In addition, exemptions
17 provided to any entity by this subsection do not inure to any
18 transaction that is otherwise taxable under this chapter
19 unless the entity has obtained a sales tax exemption
20 certificate from the department or the entity obtains or
21 provides other documentation as required by the department.
22 Eligible purchases or leases made with such a certificate must
23 be in strict compliance with this subsection and departmental
24 rules, and any person who makes an exempt purchase with a
25 certificate that is not in strict compliance with this
26 subsection and the rules is liable for and must pay the tax.
27 The department may adopt rules to administer this subsection.

28 (a) Artificial commemorative flowers.--Exempt from the
29 tax imposed by this chapter is the sale of artificial
30 commemorative flowers by bona fide nationally chartered
31 veterans' organizations.

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1 (b) Boiler fuels.--When purchased for use as a
2 combustible fuel, purchases of natural gas, residual oil,
3 recycled oil, waste oil, solid waste material, coal, sulfur,
4 wood, wood residues or wood bark used in an industrial
5 manufacturing, processing, compounding, or production process
6 at a fixed location in this state are exempt from the taxes
7 imposed by this chapter; however, such exemption shall not be
8 allowed unless the purchaser signs a certificate stating that
9 the fuel to be exempted is for the exclusive use designated
10 herein. This exemption does not apply to the use of boiler
11 fuels that are not used in manufacturing, processing,
12 compounding, or producing items of tangible personal property
13 for sale, or to the use of boiler fuels used by any firm
14 subject to regulation by the Division of Hotels and
15 Restaurants of the Department of Business and Professional
16 Regulation.

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

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

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

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

29 (g) Florida Retired Educators Association and its
30 local chapters.--Also exempt from payment of the tax imposed
31 by this chapter are purchases of office supplies, equipment,

1 and publications made by the Florida Retired Educators
2 Association and its local chapters.

3 (h) Guide dogs for the blind.--Also exempt are the
4 sale or rental of guide dogs for the blind, commonly referred
5 to as "seeing-eye dogs," and the sale of food or other items
6 for such guide dogs.

7 1. The department shall issue a consumer's certificate
8 of exemption to any blind person who holds an identification
9 card as provided for in s. 413.091 and who either owns or
10 rents, or contemplates the ownership or rental of, a guide dog
11 for the blind. The consumer's certificate of exemption shall
12 be issued without charge and shall be of such size as to be
13 capable of being carried in a wallet or billfold.

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

20 (i) Hospital meals and rooms.--Also exempt from
21 payment of the tax imposed by this chapter on rentals and
22 meals are patients and inmates of any hospital or other
23 physical plant or facility designed and operated primarily for
24 the care of persons who are ill, aged, infirm, mentally or
25 physically incapacitated, or otherwise dependent on special
26 care or attention. Residents of a home for the aged are exempt
27 from payment of taxes on meals provided through the facility.
28 A home for the aged is defined as a facility that is licensed
29 or certified in part or in whole under chapter 400 or chapter
30 651, or that is financed by a mortgage loan made or insured by
31 the United States Department of Housing and Urban Development

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1 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),
2 s. 232, or s. 236 of the National Housing Act, or other such
3 similar facility designed and operated primarily for the care
4 of the aged.

5 (j) Household fuels.--Also exempt from payment of the
6 tax imposed by this chapter are sales of utilities to
7 residential households or owners of residential models in this
8 state by utility companies who pay the gross receipts tax
9 imposed under s. 203.01, and sales of fuel to residential
10 households or owners of residential models, including oil,
11 kerosene, liquefied petroleum gas, coal, wood, and other fuel
12 products used in the household or residential model for the
13 purposes of heating, cooking, lighting, and refrigeration,
14 regardless of whether such sales of utilities and fuels are
15 separately metered and billed direct to the residents or are
16 metered and billed to the landlord. If any part of the utility
17 or fuel is used for a nonexempt purpose, the entire sale is
18 taxable. The landlord shall provide a separate meter for
19 nonexempt utility or fuel consumption. For the purposes of
20 this paragraph, licensed family day care homes shall also be
21 exempt.

22 (k) Meals provided by certain nonprofit
23 organizations.--There is exempt from the tax imposed by this
24 chapter the sale of prepared meals by a nonprofit volunteer
25 organization to handicapped, elderly, or indigent persons when
26 such meals are delivered as a charitable function by the
27 organization to such persons at their places of residence.

28 (l) Organizations providing special educational,
29 cultural, recreational, and social benefits to minors.--Also
30 exempt from the tax imposed by this chapter are sales or
31 leases to and sales of donated property by nonprofit

1 organizations which are incorporated pursuant to chapter 617
2 the primary purpose of which is providing activities that
3 contribute to the development of good character or good
4 sportsmanship, or to the educational or cultural development,
5 of minors. This exemption is extended only to that level of
6 the organization that has a salaried executive officer or an
7 elected nonsalaried executive officer. For the purpose of this
8 paragraph, the term "donated property" means any property
9 transferred to such nonprofit organization for less than 50
10 percent of its fair market value.

11 (m) Religious institutions.--

12 1. There are exempt from the tax imposed by this
13 chapter transactions involving sales or leases directly to
14 religious institutions when used in carrying on their
15 customary nonprofit religious activities or sales or leases of
16 tangible personal property by religious institutions having an
17 established physical place for worship at which nonprofit
18 religious services and activities are regularly conducted and
19 carried on.

20 2. As used in this paragraph, the term "religious
21 institutions" means churches, synagogues, and established
22 physical places for worship at which nonprofit religious
23 services and activities are regularly conducted and carried
24 on. The term "religious institutions" includes nonprofit
25 corporations the sole purpose of which is to provide free
26 transportation services to church members, their families, and
27 other church attendees. The term "religious institutions" also
28 includes nonprofit state, nonprofit district, or other
29 nonprofit governing or administrative offices the function of
30 which is to assist or regulate the customary activities of
31 religious institutions. The term "religious institutions" also

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1 includes any nonprofit corporation that is qualified as
2 nonprofit under s. 501(c)(3) of the Internal Revenue Code of
3 1986, as amended, and that owns and operates a Florida
4 television station, at least 90 percent of the programming of
5 which station consists of programs of a religious nature and
6 the financial support for which, exclusive of receipts for
7 broadcasting from other nonprofit organizations, is
8 predominantly from contributions from the general public. The
9 term "religious institutions" also includes any nonprofit
10 corporation that is qualified as nonprofit under s. 501(c)(3)
11 of the Internal Revenue Code of 1986, as amended, the primary
12 activity of which is making and distributing audio recordings
13 of religious scriptures and teachings to blind or visually
14 impaired persons at no charge. The term "religious
15 institutions" also includes any nonprofit corporation that is
16 qualified as nonprofit under s. 501(c)(3) of the Internal
17 Revenue Code of 1986, as amended, the sole or primary function
18 of which is to provide, upon invitation, nonprofit religious
19 services, evangelistic services, religious education,
20 administrative assistance, or missionary assistance for a
21 church, synagogue, or established physical place of worship at
22 which nonprofit religious services and activities are
23 regularly conducted.

24 (n) Veterans' organizations.--

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

29 2. As used in this paragraph, the term "veterans'
30 organizations" means nationally chartered or recognized
31 veterans' organizations, including, but not limited to,

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1 Florida chapters of the Paralyzed Veterans of America,
2 Catholic War Veterans of the U.S.A., Jewish War Veterans of
3 the U.S.A., and the Disabled American Veterans, Department of
4 Florida, Inc., which hold current exemptions from federal
5 income tax under s. 501(c)(4) or (19) of the Internal Revenue
6 Code of 1986, as amended.

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

10 (p) Section 501(c)(3) organizations.--Also exempt from
11 the tax imposed by this chapter are sales or leases to
12 organizations determined by the Internal Revenue Service to be
13 currently exempt from federal income tax pursuant to s.
14 501(c)(3) of the Internal Revenue Code of 1986, as amended,
15 when such leases or purchases are used in carrying on their
16 customary nonprofit activities.

17 (q) Resource recovery equipment.--Also exempt is
18 resource recovery equipment which is owned and operated by or
19 on behalf of any county or municipality, certified by the
20 Department of Environmental Protection under the provisions of
21 s. 403.715.

22 (r) School books and school lunches.--This exemption
23 applies to school books used in regularly prescribed courses
24 of study, and to school lunches served in public, parochial,
25 or nonprofit schools operated for and attended by pupils of
26 grades K through 12. Yearbooks, magazines, newspapers,
27 directories, bulletins, and similar publications distributed
28 by such educational institutions to their students are also
29 exempt. School books and food sold or served at community
30 colleges and other institutions of higher learning are
31 taxable.

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

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

7 1. Notwithstanding the provisions of chapter 328,
8 pertaining to the registration of vessels, a boat upon which
9 the state sales or use tax has not been paid is exempt from
10 the use tax under this chapter if it enters and remains in
11 this state for a period not to exceed a total of 20 days in
12 any calendar year calculated from the date of first dockage or
13 slippage at a facility, registered with the department, that
14 rents dockage or slippage space in this state. If a boat
15 brought into this state for use under this paragraph is placed
16 in a facility, registered with the department, for repairs,
17 alterations, refitting, or modifications and such repairs,
18 alterations, refitting, or modifications are supported by
19 written documentation, the 20-day period shall be tolled
20 during the time the boat is physically in the care, custody,
21 and control of the repair facility, including the time spent
22 on sea trials conducted by the facility. The 20-day time
23 period may be tolled only once within a calendar year when a
24 boat is placed for the first time that year in the physical
25 care, custody, and control of a registered repair facility;
26 however, the owner may request and the department may grant an
27 additional tolling of the 20-day period for purposes of
28 repairs that arise from a written guarantee given by the
29 registered repair facility, which guarantee covers only those
30 repairs or modifications made during the first tolled period.
31 Within 72 hours after the date upon which the registered

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1 repair facility took possession of the boat, the facility must
2 have in its possession, on forms prescribed by the department,
3 an affidavit which states that the boat is under its care,
4 custody, and control and that the owner does not use the boat
5 while in the facility. Upon completion of the repairs,
6 alterations, refitting, or modifications, the registered
7 repair facility must, within 72 hours after the date of
8 release, have in its possession a copy of the release form
9 which shows the date of release and any other information the
10 department requires. The repair facility shall maintain a log
11 that documents all alterations, additions, repairs, and sea
12 trials during the time the boat is under the care, custody,
13 and control of the facility. The affidavit shall be
14 maintained by the registered repair facility as part of its
15 records for as long as required by s. 213.35. When, within 6
16 months after the date of its purchase, a boat is brought into
17 this state under this paragraph, the 6-month period provided
18 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

19 2. During the period of repairs, alterations,
20 refitting, or modifications and during the 20-day period
21 referred to in subparagraph 1., the boat may be listed for
22 sale, contracted for sale, or sold exclusively by a broker or
23 dealer registered with the department without incurring a use
24 tax under this chapter; however, the sales tax levied under
25 this chapter applies to such sale.

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

28 4. As used in this paragraph, "registered repair
29 facility" means:

30 a. A full-service facility that:

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

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

4 (III) Has adequate piers and storage facilities to
5 provide safe berthing of vessels in its care, custody, and
6 control; and

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

10 b. A marina that:

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

12 (II) Has adequate piers and storage facilities to
13 provide safe berthing of vessels in its care, custody, and
14 control; and

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

17 c. A shoreside facility that:

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

19 (II) Has adequate piers and storage facilities to
20 provide safe berthing of vessels in its care, custody, and
21 control; and

22 (III) Has necessary shops and equipment to provide
23 repairs or warranty work.

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

28 (v) Professional services.--

29 1. Also exempted are professional, insurance, or
30 personal service transactions that involve sales as
31 inconsequential elements for which no separate charges are

1 made.

2 2. The personal service transactions exempted pursuant
3 to subparagraph 1. do not exempt the sale of information
4 services involving the furnishing of printed, mimeographed, or
5 multigraphed matter, or matter duplicating written or printed
6 matter in any other manner, other than professional services
7 and services of employees, agents, or other persons acting in
8 a representative or fiduciary capacity or information services
9 furnished to newspapers and radio and television stations. As
10 used in this subparagraph, the term "information services"
11 includes the services of collecting, compiling, or analyzing
12 information of any kind or nature and furnishing reports
13 thereof to other persons.

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

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

18 (w) Certain newspaper, magazine, and newsletter
19 subscriptions, shoppers, and community newspapers.--Likewise
20 exempt are newspaper, magazine, and newsletter subscriptions
21 in which the product is delivered to the customer by mail.
22 Also exempt are free, circulated publications that are
23 published on a regular basis, the content of which is
24 primarily advertising, and that are distributed through the
25 mail, home delivery, or newsstands. The exemption for
26 newspaper, magazine, and newsletter subscriptions which is
27 provided in this paragraph applies only to subscriptions
28 entered into after March 1, 1997.

29 (x) Sporting equipment brought into the
30 state.--Sporting equipment brought into Florida, for a period
31 of not more than 4 months in any calendar year, used by an

1 athletic team or an individual athlete in a sporting event is
2 exempt from the use tax if such equipment is removed from the
3 state within 7 days after the completion of the event.

4 (y) Charter fishing vessels.--The charge for
5 chartering any boat or vessel, with the crew furnished, solely
6 for the purpose of fishing is exempt from the tax imposed
7 under s. 212.04 or s. 212.05. This exemption does not apply
8 to any charge to enter or stay upon any "head-boat," party
9 boat, or other boat or vessel. Nothing in this paragraph
10 shall be construed to exempt any boat from sales or use tax
11 upon the purchase thereof except as provided in paragraph (t)
12 and s. 212.05.

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

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

- 23 1. The sale, lease, or rental occurs between two
24 commonly owned and controlled corporations;
- 25 2. Such vehicle was titled and registered in this
26 state at the time of the sale, lease, or rental; and
- 27 3. Florida sales tax was paid on the acquisition of
28 such vehicle by the seller, lessor, or renter.

29 (bb) Community cemeteries.--Also exempt are purchases
30 by any nonprofit corporation that has qualified under s.
31 501(c)(13) of the Internal Revenue Code of 1986, as amended,

1 and is operated for the purpose of maintaining a cemetery that
2 was donated to the community by deed.

3 (cc) Works of art.--

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

6 2. This exemption also applies to the sale to or use
7 in this state of any work of art by any person if it was
8 purchased or imported exclusively for the purpose of being
9 donated to any educational institution, or loaned to and made
10 available for display by any educational institution, provided
11 that the term of the loan agreement is for at least 10 years.

12 3. The exemption provided by this paragraph for
13 donations is allowed only if the person who purchased the work
14 of art transfers title to the donated work of art to an
15 educational institution. Such transfer of title shall be
16 evidenced by an affidavit meeting requirements established by
17 rule to document entitlement to the exemption. Nothing in this
18 paragraph shall preclude a work of art donated to an
19 educational institution from remaining in the possession of
20 the donor or purchaser, as long as title to the work of art
21 lies with the educational institution.

22 4. A work of art is presumed to have been purchased in
23 or imported into this state exclusively for loan as provided
24 in subparagraph 2., if it is so loaned or placed in storage in
25 preparation for such a loan within 90 days after purchase or
26 importation, whichever is later; but a work of art is not
27 deemed to be placed in storage in preparation for loan for
28 purposes of this exemption if it is displayed at any place
29 other than an educational institution.

30 5. The exemptions provided by this paragraph are
31 allowed only if the person who purchased the work of art gives

1 to the vendor an affidavit meeting the requirements,
2 established by rule, to document entitlement to the exemption.
3 The person who purchased the work of art shall forward a copy
4 of such affidavit to the Department of Revenue at the time it
5 is issued to the vendor.

6 6. The exemption for loans provided by subparagraph 2.
7 applies only for the period during which a work of art is in
8 the possession of the educational institution or is in storage
9 before transfer of possession to that institution; and when it
10 ceases to be so possessed or held, tax based upon the sales
11 price paid by the owner is payable, and the statute of
12 limitations provided in s. 95.091 shall begin to run at that
13 time. However, tax shall not become due if the work of art is
14 donated to an educational institution after the loan ceases.

15 7. Any educational institution to which a work of art
16 has been donated pursuant to this paragraph shall make
17 available to the department the title to the work of art and
18 any other relevant information. Any educational institution
19 which has received a work of art on loan pursuant to this
20 paragraph shall make available to the department information
21 relating to the work of art. Any educational institution that
22 transfers from its possession a work of art as defined by this
23 paragraph which has been loaned to it must notify the
24 Department of Revenue within 60 days after the transfer.

25 8. For purposes of the exemptions provided by this
26 paragraph, the term:

27 a. "Educational institutions" includes state
28 tax-supported, parochial, church, and nonprofit private
29 schools, colleges, or universities that conduct regular
30 classes and courses of study required for accreditation by or
31 membership in the Southern Association of Colleges and

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1 Schools, the Florida Council of Independent Schools, or the
2 Florida Association of Christian Colleges and Schools, Inc.;
3 nonprofit private schools that conduct regular classes and
4 courses of study accepted for continuing education credit by a
5 board of the Division of Medical Quality Assurance of the
6 Department of Health; or nonprofit libraries, art galleries,
7 performing arts centers that provide educational programs to
8 school children, which programs involve performances or other
9 educational activities at the performing arts center and serve
10 a minimum of 50,000 school children a year, and museums open
11 to the public.

12 b. "Work of art" includes pictorial representations,
13 sculpture, jewelry, antiques, stamp collections and coin
14 collections, and other tangible personal property, the value
15 of which is attributable predominantly to its artistic,
16 historical, political, cultural, or social importance.

17 (dd) Taxicab leases.--The lease of or license to use a
18 taxicab or taxicab-related equipment and services provided by
19 a taxicab company to an independent taxicab operator are
20 exempt, provided, however, the exemptions provided under this
21 paragraph only apply if sales or use tax has been paid on the
22 acquisition of the taxicab and its related equipment.

23 (ee) Aircraft repair and maintenance labor
24 charges.--There shall be exempt from the tax imposed by this
25 chapter all labor charges for the repair and maintenance of
26 aircraft of more than 15,000 pounds maximum certified takeoff
27 weight and rotary wing aircraft of more than 10,000 pounds
28 maximum certified takeoff weight. Except as otherwise provided
29 in this chapter, charges for parts and equipment furnished in
30 connection with such labor charges are taxable.

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

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1 1. Subject to the provisions of subparagraph 4.,
2 charges for electricity or steam used to operate machinery and
3 equipment at a fixed location in this state when such
4 machinery and equipment is used to manufacture, process,
5 compound, produce, or prepare for shipment items of tangible
6 personal property for sale, or to operate pollution control
7 equipment, recycling equipment, maintenance equipment, or
8 monitoring or control equipment used in such operations are
9 exempt to the extent provided in this paragraph. If 75 percent
10 or more of the electricity or steam used at the fixed location
11 is used to operate qualifying machinery or equipment, 100
12 percent of the charges for electricity or steam used at the
13 fixed location are exempt. If less than 75 percent but 50
14 percent or more of the electricity or steam used at the fixed
15 location is used to operate qualifying machinery or equipment,
16 50 percent of the charges for electricity or steam used at the
17 fixed location are exempt. If less than 50 percent of the
18 electricity or steam used at the fixed location is used to
19 operate qualifying machinery or equipment, none of the charges
20 for electricity or steam used at the fixed location are
21 exempt.

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

30 3. Possession by a seller of a written certification
31 by the purchaser, certifying the purchaser's entitlement to an

1 exemption permitted by this subsection, relieves the seller
2 from the responsibility of collecting the tax on the
3 nontaxable amounts, and the department shall look solely to
4 the purchaser for recovery of such tax if it determines that
5 the purchaser was not entitled to the exemption.

6 4. Such exemption shall be applied as follows:

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

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

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

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

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

17 ~~5. Notwithstanding any other provision in this~~
18 ~~paragraph to the contrary, in order to receive the exemption~~
19 ~~provided in this paragraph a taxpayer must first register with~~
20 ~~the WAGES Program Business Registry established by the local~~
21 ~~WAGES coalition for the area in which the taxpayer is located.~~
22 ~~Such registration establishes a commitment on the part of the~~
23 ~~taxpayer to hire WAGES program participants to the maximum~~
24 ~~extent possible consistent with the nature of their business.~~

25 5.6.a. In order to determine whether the exemption
26 provided in this paragraph from the tax on charges for
27 electricity or steam has an effect on retaining or attracting
28 companies to this state, the Office of Program Policy Analysis
29 and Government Accountability shall monitor and report on the
30 industries receiving the exemption.

31 b. The report shall be submitted no later than January

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1 1, 2001, and must be comprehensive in scope, but, at a
2 minimum, must be conducted in such a manner as to specifically
3 determine the number of companies within each SIC Industry
4 Major Group receiving the exemption as of September 1, 2000,
5 the number of individuals employed by companies within each
6 SIC Industry Major Group receiving the exemption as of
7 September 1, 2000, whether the change, if any, in such number
8 of companies or employees is attributable to the exemption
9 provided in this paragraph, whether it would be sound public
10 policy to continue or discontinue the exemption, and the
11 consequences of doing so.

12 c. The report shall be submitted to the President of
13 the Senate, the Speaker of the House of Representatives, the
14 Senate Minority Leader, and the House Minority Leader.

15 (gg) Fair associations.--Also exempt from the tax
16 imposed by this chapter is the sale, use, lease, rental, or
17 grant of a license to use, made directly to or by a fair
18 association, of real or tangible personal property; any charge
19 made by a fair association, or its agents, for parking,
20 admissions, or for temporary parking of vehicles used for
21 sleeping quarters; rentals, subleases, and sublicenses of real
22 or tangible personal property between the owner of the central
23 amusement attraction and any owner of an amusement ride, as
24 those terms are used in ss. 616.15(1)(b) and 616.242(3)(a),
25 for the furnishing of amusement rides at a public fair or
26 exposition; and other transactions of a fair association which
27 are incurred directly by the fair association in the
28 financing, construction, and operation of a fair, exposition,
29 or other event or facility that is authorized by s. 616.08. As
30 used in this paragraph, the terms "fair association" and
31 "public fair or exposition" have the same meaning as those

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1 terms are defined in s. 616.001. This exemption does not apply
2 to the sale of tangible personal property made by a fair
3 association through an agent or independent contractor; sales
4 of admissions and tangible personal property by a
5 concessionaire, vendor, exhibitor, or licensee; or rentals and
6 subleases of tangible personal property or real property
7 between the owner of the central amusement attraction and a
8 concessionaire, vendor, exhibitor, or licensee, except for the
9 furnishing of amusement rides, which transactions are exempt.

10 (hh) Citizen support organizations.--Also exempt from
11 the tax imposed by this chapter are sales or leases to
12 nonprofit organizations that are incorporated under chapter
13 617 and that have been designated citizen support
14 organizations in support of state-funded environmental
15 programs or the management of state-owned lands in accordance
16 with s. 20.2551, or to support one or more state parks in
17 accordance with s. 258.015.

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

23 (jj) Solar energy systems.--Also exempt are solar
24 energy systems or any component thereof. The Florida Solar
25 Energy Center shall from time to time certify to the
26 department a list of equipment and requisite hardware
27 considered to be a solar energy system or a component thereof.
28 This exemption is repealed July 1, 2005.

29 (kk) Nonprofit cooperative hospital laundries.--Also
30 exempt from the tax imposed by this chapter are sales or
31 leases to nonprofit organizations that are incorporated under

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1 chapter 617 and which are treated, for federal income tax
2 purposes, as cooperatives under subchapter T of the Internal
3 Revenue Code, whose sole purpose is to offer laundry supplies
4 and services to their members, which members must all be
5 exempt from federal income tax pursuant to s. 501(c)(3) of the
6 Internal Revenue Code.

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

20 (mm) Nonprofit corporation conducting the correctional
21 work programs.--Products sold pursuant to s. 946.515 by the
22 corporation organized pursuant to part II of chapter 946 are
23 exempt from the tax imposed by this chapter. This exemption
24 applies retroactively to July 1, 1983.

25 (nn) Parent-teacher organizations, parent-teacher
26 associations, and schools having grades K through
27 12.--Parent-teacher organizations and associations the purpose
28 of which is to raise funds for schools teaching grades K
29 through 12 and which are qualified as educational institutions
30 as defined by sub-subparagraph (cc)8.a. associated with
31 schools having grades K through 12, and schools having grades

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1 K through 12, may pay tax to their suppliers on the cost price
2 of school materials and supplies purchased, rented, or leased
3 for resale or rental to students in grades K through 12, of
4 items sold for fundraising purposes, and of items sold through
5 vending machines located on the school premises, in lieu of
6 collecting the tax imposed by this chapter from the purchaser.
7 This paragraph also applies to food or beverages sold through
8 vending machines located in the student lunchroom or dining
9 room of a school having kindergarten through grade 12.

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

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

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

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

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

4
5 The exemptions in this paragraph do not apply to businesses
6 with the primary activity of serving prepared meals or
7 alcoholic beverages for immediate consumption.

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

14 (ss) Racing dogs.--The sale of a racing dog by its
15 owner is exempt if the owner is also the breeder of the
16 animal.

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

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

1 Regulations.

2 (vv) Nonprofit water systems.--Sales or leases to a
3 not-for-profit corporation which holds a current exemption
4 from federal income tax under s. 501(c)(4) or (12) of the
5 Internal Revenue Code, as amended, are exempt from the tax
6 imposed by this chapter if the sole or primary function of the
7 corporation is to construct, maintain, or operate a water
8 system in this state.

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

12 (xx) Advertising agencies.--

13 1. As used in this paragraph, the term "advertising
14 agency" means any firm that is primarily engaged in the
15 business of providing advertising materials and services to
16 its clients.

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

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

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

1 c. Sold by an advertising agency to its clients in the
2 performance of advertising services for the clients, whether
3 or not the charges for these items are marked up or separately
4 stated.

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

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

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

31 5. The exemptions provided by this paragraph apply

1 retroactively, except that all taxes that have been collected
2 must be remitted, and taxes that have been remitted before
3 July 1, 1999, on transactions that are subject to exemption
4 under this paragraph are not subject to refund.

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

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

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

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

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

1 3. This exemption shall be applied as follows:
2 a. Beginning July 1, 1999, 25 percent of such charges
3 for repair parts and labor shall be exempt.
4 b. Beginning July 1, 2000, 50 percent of such charges
5 for repair parts and labor shall be exempt.
6 c. Beginning July 1, 2001, 75 percent of such charges
7 for repair parts and labor shall be exempt.
8 d. Beginning July 1, 2002, 100 percent of such charges
9 for repair parts and labor shall be exempt.
10 (aaa) Film and other printing supplies.--Also exempt
11 are the following materials purchased, produced, or created by
12 businesses classified under SIC Industry Numbers 275, 276,
13 277, 278, or 279 for use in producing graphic matter for sale:
14 film, photographic paper, dyes used for embossing and
15 engraving, artwork, typography, lithographic plates, and
16 negatives. As used in this paragraph, "SIC" means those
17 classifications contained in the Standard Industrial
18 Classification Manual, 1987, as published by the Office of
19 Management and Budget, Executive Office of the President.
20 (bbb) People-mover systems.--People-mover systems, and
21 parts thereof, which are purchased or manufactured by
22 contractors employed either directly by or as agents for the
23 United States Government, the state, a county, a municipality,
24 a political subdivision of the state, or the public operator
25 of a public-use airport as defined by s. 332.004(14) are
26 exempt from the tax imposed by this chapter when the systems
27 or parts go into or become part of publicly owned facilities.
28 In the case of contractors who manufacture and install such
29 systems and parts, this exemption extends to the purchase of
30 component parts and all other manufacturing and fabrication
31 costs. The department may provide a form to be used by

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

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

30 ~~(ccc)(ddd) Florida Fire and Emergency Services~~
31 ~~Foundation.--Sales or leases to the Florida Fire and Emergency~~

1 Services Foundation are exempt from the tax imposed by this
2 chapter.

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

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

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

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

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

30 212.08 Sales, rental, use, consumption, distribution,
31 and storage tax; specified exemptions.--The sale at retail,

1 the rental, the use, the consumption, the distribution, and
2 the storage to be used or consumed in this state of the
3 following are hereby specifically exempt from the tax imposed
4 by this chapter.

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

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

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

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

30 3. The department may adopt rules that provide for
31 implementation of this exemption. Purchasers of machinery and

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

11 Section 5. Effective July 1, 2001, paragraphs (b),
12 (d), and (f) of subsection (5) 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 (5) EXEMPTIONS; ACCOUNT OF USE.--

21 (b) Machinery and equipment used to increase
22 productive output.--

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

1 productive operations, and delivery of the purchased item must
2 be made within 12 months of that date.

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

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

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

1 such permit.

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

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

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

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

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1 qualification for exemption.

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

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

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

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

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

1 period begin later than 2 years following the completion of
2 installation of the new machinery and equipment. The units
3 used to measure productive output shall be physically
4 comparable between the two periods, irrespective of sales.

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

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

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

31 3. The exemption provided by this paragraph shall

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

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

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

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

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

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

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

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

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

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

1 comparable between the two periods.

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

6 1. Motion picture or video equipment and sound
7 recording equipment purchased or leased for use in this state
8 in production activities is exempt from the tax imposed by
9 this chapter. The exemption provided by this paragraph shall
10 inure to the taxpayer upon presentation of the certificate of
11 exemption issued to the taxpayer under the provisions of s.
12 288.1258.

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

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

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

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

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

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

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

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

1 Revenue Code with a general description of such property, and
2 such new description shall have the same meaning as the former
3 federal Internal Revenue Code regulation without limitation.

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

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

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

14 (a) The tax collected on the sale of a new or used
15 motor vehicle in this state to a resident of another state
16 shall be an amount equal to the sales tax which would be
17 imposed on such sale under the laws of the state of which the
18 purchaser is a resident, except that such tax shall not exceed
19 the tax that would otherwise be imposed under this chapter.

20 At the time of the sale, the purchaser shall execute a
21 notarized statement of his or her intent to license the
22 vehicle in the state of which the purchaser is a resident
23 within 45 days of the sale and of the fact of the payment to
24 the State of Florida of a sales tax in an amount equivalent to
25 the sales tax of his or her state of residence and shall
26 submit the statement to the appropriate sales tax collection
27 agency in his or her state of residence. Nothing in this
28 subsection shall be construed to require the removal of the
29 vehicle from this state following the filing of an intent to
30 license the vehicle in the purchaser's home state if the
31 purchaser licenses the vehicle in his or her home state within

1 45 days after the date of sale.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29 (a) The sale or use of vessels and parts thereof used
30 to transport persons or property in interstate or foreign
31 commerce, including commercial fishing vessels, is subject to

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

31 (9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES

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1 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.--

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

31 (b) Motor vehicles which are engaged in interstate

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

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1 include a separate tank not connected to the fuel supply
2 system of the motor vehicle into which diesel fuel is placed
3 to operate a refrigeration unit or other equipment.

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

6 212.11 Tax returns and regulations.--

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

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

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

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

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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

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

1 2000.

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

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

9 212.20 Funds collected, disposition; additional powers
10 of department; operational expense; refund of taxes
11 adjudicated unconstitutionally collected.--

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

14 (e) The proceeds of all other taxes and fees imposed
15 pursuant to this chapter or remitted pursuant to s.

16 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

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

31 4. After the distribution under subparagraphs 1., 2.,

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

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

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

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

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

29 d. Each newly incorporated municipality that meets the
30 eligibility requirements established in s. 218.23 or in the
31 local act establishing the municipality is eligible to receive

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

8 7. Of the remaining proceeds:

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

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

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

28 d. Beginning 30 days after notice by the Office of
29 Tourism, Trade, and Economic Development to the Department of
30 Revenue that the applicant has been certified as the
31 International Game Fish Association World Center facility

1 pursuant to s. 288.1169, and the facility is open to the
2 public, \$83,333 shall be distributed monthly, for up to 168
3 months, to the applicant. This distribution is subject to
4 reduction pursuant to s. 288.1169. A lump sum payment of
5 \$999,996 shall be made, after certification and before July 1,
6 2000.

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

9 Section 14. Paragraph (b) of subsection (6) of section
10 218.21, Florida Statutes, is amended to read:

11 218.21 Definitions.--As used in this part, the
12 following words and terms shall have the meanings ascribed
13 them in this section, except where the context clearly
14 indicates a different meaning:

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

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

24 2. Any government exercising municipal powers under s.
25 6(f), Art. VIII of the State Constitution may not receive less
26 than the aggregate amount it received from the Revenue Sharing
27 Trust Fund for Municipalities in the preceding fiscal year,
28 plus a percentage increase in such amount equal to the
29 percentage increase of the Revenue Sharing Trust Fund for
30 Municipalities for the preceding fiscal year. However, for the
31 distributions made during the 2001-2002 fiscal year, the

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

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

10 220.22 Returns; filing requirement.--

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

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

26 Section 17. Subsection (9) of section 213.27, Florida
27 Statutes, is repealed.

28 Section 18. Section 213.256, Florida Statutes, is
29 created to read:

30 213.256 Simplified Sales and Use Tax Administration
31 Act.--

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

1 states that are members of the agreement to establish
2 standards for certification of a certified service provider
3 and certified automated system and establish performance
4 standards for multistate sellers.

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

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

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

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

20 (b) The agreement must establish uniform standards
21 for:

22 1. The sourcing of transactions to taxing
23 jurisdictions.

24 2. The administration of exempt sales.

25 3. Sales and use tax returns and remittances.

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

30 (d) The agreement must provide that registration with
31 the central registration system and the collection of sales

1 and use taxes in the signatory state will not be used as a
2 factor in determining whether the seller has nexus with a
3 state for any tax.

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

6 1. Restricting variances between the state and local
7 tax bases.

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

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

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

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

27 (g) The agreement must require each state to certify
28 compliance with the terms of the agreement before joining and
29 to maintain compliance, under the laws of the member state,
30 with all provisions of the agreement while a member.

31 (h) The agreement must require each state to adopt a

1 uniform policy for certified service providers which protects
2 the privacy of consumers and maintains the confidentiality of
3 tax information.

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

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

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

23 (6) The agreement authorized by this section is an
24 accord among individual cooperating sovereigns in furtherance
25 of their governmental functions. The agreement provides a
26 mechanism among the member states to establish and maintain a
27 cooperative, simplified system for the application and
28 administration of sales and use taxes under the duly adopted
29 law of each member state.

30 (7)(a) The agreement authorized by this act binds and
31 inures only to the benefit of this state and the other member

1 states. No person, other than a member state, is an intended
2 beneficiary of the agreement. Any benefit to a person other
3 than a state is established by the laws of this state and of
4 other member states and not by the terms of the agreement.

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

13 (c) No law of this state, or the application thereof,
14 may be declared invalid as to any person or circumstance on
15 the ground that the provision or application is inconsistent
16 with the agreement.

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

24 (b) A seller that contracts with a certified service
25 provider is not liable to the state for sales or use tax due
26 on transactions processed by the certified service provider
27 unless the seller has misrepresented the type of items it
28 sells or has committed fraud. In the absence of probable cause
29 to believe that the seller has committed fraud or made a
30 material misrepresentation, the seller is not subject to audit
31 on the transactions processed by the certified service

1 provider. A seller is subject to audit for transactions that
2 have not been processed by the certified service provider. The
3 member states acting jointly may perform a system check of the
4 seller and review the seller's procedures to determine if the
5 certified service provider's system is functioning properly
6 and to determine the extent to which the seller's transactions
7 are being processed by the certified service provider.

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

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

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

28 (10) On or before January 1 annually, the department
29 shall provide recommendations to the President of the Senate,
30 the Senate Minority Leader, the Speaker of the House of
31 Representatives, and the Minority Leader of the House of

1 Representatives for provisions to be adopted for inclusion
2 within the system which are necessary to bring it into
3 compliance with the Streamlined Sales and Use Tax Agreement.

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

6 213.285 Certified audits.--

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

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

23 (c) The certified audits project is repealed on July
24 1, 2006 ~~2002~~, or upon completion of the project as determined
25 by the department, whichever occurs first.

26 Section 20. Paragraph (n) of subsection (7) of section
27 213.053, Florida Statutes, is amended to read:

28 213.053 Confidentiality and information sharing.--

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

31 (n) Information contained in returns, reports,

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

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

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

23 213.21 Informal conferences; compromises.--

24 (8) In order to determine whether certified audits are
25 an effective tool in the overall state tax collection effort,
26 the executive director of the department or the executive
27 director's designee shall settle or compromise penalty
28 liabilities of taxpayers who participate in the certified
29 audits project. As further incentive for participating in the
30 program, the department shall abate the first \$25,000 of any
31 interest liability and 25 percent of any interest due in

1 excess of the first \$25,000. A settlement or compromise of
2 penalties or interest pursuant to this subsection shall not be
3 subject to the provisions of paragraph (3)(a), except for the
4 requirement relating to confidentiality of records. The
5 department may consider an additional compromise of tax or
6 interest pursuant to the provisions of paragraph (3)(a). This
7 subsection does not apply to any liability related to taxes
8 collected but not remitted to the department. This subsection
9 is repealed on July 1, 2006 ~~2002~~.

10 Section 22. Section 213.30, Florida Statutes, is
11 amended to read:

12 213.30 Compensation for information relating to a
13 violation of the tax laws.--

14 (1) The executive director of the department, pursuant
15 to rules adopted by the department, is authorized to
16 compensate persons providing information to the department
17 leading to:

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

24 (b) The identification and registration of a taxpayer
25 who is not in compliance with the registration requirements of
26 any tax statute that is listed in s. 213.05. The amount of
27 the payment made to any person who provides information to the
28 department which results in the registration of a noncompliant
29 taxpayer shall be \$100. The reward authorized in this
30 paragraph shall be paid only if the noncompliant taxpayer:

31 1. Conducts business from a permanent, fixed location;

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- 1 2. Is engaged in a bona fide taxable activity; and
2 3. Is found by the department to have an unpaid tax
3 liability.

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

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

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

26 Section 24. Paragraph (f) of subsection (4) of section
27 11 of chapter 2000-165, Laws of Florida, is amended to read:

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

31 (f) The Division of Unemployment Compensation is

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1 transferred by a type two transfer, as defined in section
2 20.06(2), Florida Statutes, from the Department of Labor and
3 Employment Security to the Agency for Workforce Innovation.
4 The resources, data, records, property, and unexpended
5 balances of appropriations, allocations, and other funds
6 within the Office of the Secretary or any other division,
7 office, bureau, or unit within the Department of Labor and
8 Employment Security that support the Division of Unemployment
9 Compensation are transferred by a type two transfer, as
10 defined in section 20.06(2), Florida Statutes, from the
11 Department of Labor and Employment Security. By January 1,
12 2001, the Agency for Workforce Innovation shall enter into a
13 contract with the Department of Revenue which shall provide
14 for the Department of Revenue to provide unemployment tax
15 collection services. The Department of Revenue, in
16 consultation with the Department of Labor and Employment
17 Security, shall determine the number of positions needed to
18 provide unemployment tax collection services within the
19 Department of Revenue. The number of unemployment tax
20 collection service positions the Department of Revenue
21 determines are needed shall not exceed the number of positions
22 that, prior to the contract, were authorized to the Department
23 of Labor and Employment Security for this purpose. Upon
24 entering into the contract with the Agency for Workforce
25 Innovation to provide unemployment tax collection services,
26 the number of required positions, as determined by the
27 Department of Revenue, shall be authorized within the
28 Department of Revenue. Beginning January 1, 2002, the Office
29 of Program Policy Analysis and Government Accountability shall
30 conduct a feasibility study regarding privatization of
31 unemployment tax collection services. A report on the

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

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

17 45.031 Judicial sales procedure.--In any sale of real
18 or personal property under an order or judgment, the following
19 procedure may be followed as an alternative to any other sale
20 procedure if so ordered by the court:

21 (7) DISBURSEMENTS OF PROCEEDS.--On filing a
22 certificate of title the clerk shall disburse the proceeds of
23 the sale in accordance with the order or final judgment, and
24 shall file a report of such disbursements and serve a copy of
25 it on each party not in default, and on the Department of
26 Revenue, if it was named as a defendant in the action or if
27 the Agency for Workforce Innovation or the Florida Department
28 of Labor and Employment Security was named as a defendant
29 while the Department of Revenue was performing unemployment
30 compensation tax collection services pursuant to a contract
31 with the Agency for Workforce Innovation, in substantially the

1 following form:

2

3 (Caption of Action)

4

5

CERTIFICATE OF DISBURSEMENTS

6

7

8

9

10

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

11

Name

Amount

12

13

Total

14

15

WITNESS my hand and the seal of the court on,

16

...(year)....

17

...(Clerk)...

18

By ...(Deputy Clerk)...

19

20

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

21

22

23

24

25

26

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

27

28

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

29

30

(4)(a) The Department of Revenue has the right to participate in the disbursement of funds remaining in the

31

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1 registry of the court after distribution pursuant to s.
2 45.031(7). The department shall participate in accordance with
3 applicable procedures in any mortgage foreclosure action in
4 which the department has a duly filed tax warrant, or
5 interests under a lien arising from a judgment, order, or
6 decree for child support, or interest in an unemployment
7 compensation tax lien pursuant to a contract with the Agency
8 for Workforce Innovation, against the subject property and
9 with the same priority, regardless of whether a default
10 against the department, the Agency for Workforce Innovation,
11 or the Department of Labor and Employment Security has been
12 entered for failure to file an answer or other responsive
13 pleading.

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

16 213.053 Confidentiality and information sharing.--

17 (1) The provisions of this section apply to s.
18 125.0104, county government; s. 125.0108, tourist impact tax;
19 chapter 175, municipal firefighters' pension trust funds;
20 chapter 185, municipal police officers' retirement trust
21 funds; chapter 198, estate taxes; chapter 199, intangible
22 personal property taxes; chapter 201, excise tax on documents;
23 chapter 203, gross receipts taxes; chapter 211, tax on
24 severance and production of minerals; chapter 212, tax on
25 sales, use, and other transactions; chapter 220, income tax
26 code; chapter 221, emergency excise tax; s. 252.372, emergency
27 management, preparedness, and assistance surcharge; s.
28 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
29 pollutant spill prevention and control; s. 403.718, waste tire
30 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
31 registration of secondhand dealers; s. 538.25, registration of

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1 secondary metals recyclers; ss. 624.501 and 624.509-624.515,
2 insurance code; s. 681.117, motor vehicle warranty
3 enforcement; and s. 896.102, reports of financial transactions
4 in trade or business. The provisions of this section, except
5 paragraph (7)(f), also apply to chapter 443 while the
6 department is performing tax collection services for the
7 Agency for Workforce Innovation pursuant to chapter 2000-165,
8 Laws of Florida; however, the exceptions to confidentiality
9 contained in ss. 443.171(7) and 443.1715 remain in full force
10 and effect.

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

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

20 Section 30. Paragraph (g) of subsection (10) of
21 section 212.02, Florida Statutes, is amended to read:

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

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

31 (g) "Lease," "let," or "rental" also means the leasing

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1 or rental of tangible personal property and the possession or
2 use thereof by the lessee or rentee for a consideration,
3 without transfer of the title of such property, except as
4 expressly provided to the contrary herein. The term "lease,"
5 "let," or "rental" does not mean hourly, daily, or mileage
6 charges, to the extent that such charges are subject to the
7 jurisdiction of the Surface Transportation Board ~~United States~~
8 ~~Interstate Commerce Commission~~, when such charges are paid by
9 reason of the presence of railroad cars owned by another on
10 the tracks of the taxpayer, or charges made pursuant to car
11 service agreements. The terms "lease," "let," "rental," or
12 "license" do not include payments by a regional transmission
13 organization operating under the jurisdiction of the Federal
14 Energy Regulatory Commission which are made to an electric
15 utility in connection with the regional transmission
16 organization's use or control of the utility's high-voltage
17 bulk transmission facilities. However, where two taxpayers, in
18 connection with the interchange of facilities, rent or lease
19 property, each to the other, for use in providing or
20 furnishing any of the services mentioned in s. 166.231, the
21 term "lease or rental" means only the net amount of rental
22 involved.

23 Section 31. Paragraph (a) of subsection (1) of section
24 212.031, Florida Statutes, is amended to read:

25 212.031 Lease or rental of or license in real
26 property.--

27 (1)

28 (a) It is declared to be the legislative intent that
29 every person is exercising a taxable privilege who engages in
30 the business of renting, leasing, letting, or granting a
31 license for the use of any real property unless such property

1 is:

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

3 2. Used exclusively as dwelling units.

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

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

15 5. A public or private street or right-of-way and
16 poles, conduits, fixtures, and similar improvements located on
17 such streets or rights-of-way, occupied or used by a utility
18 or franchised cable television company for utility or
19 communications or television purposes. For purposes of this
20 subparagraph, the term "utility" means any person providing
21 utility services as defined in s. 203.012 and includes a
22 regional transmission organization operating under the
23 jurisdiction of the Federal Energy Regulatory Commission. This
24 exception also applies to property, wherever located, on which
25 the following are placed: towers, antennas, cables, accessory
26 structures, or equipment, not including switching equipment,
27 used in the provision of mobile communications services as
28 defined in s. 202.11. For purposes of this chapter, towers
29 used in the provision of mobile communications services, as
30 defined in s. 202.11, are considered to be fixtures.

31 6. A public street or road which is used for

1 transportation purposes.

2 7. Property used at an airport exclusively for the
3 purpose of aircraft landing or aircraft taxiing or property
4 used by an airline for the purpose of loading or unloading
5 passengers or property onto or from aircraft or for fueling
6 aircraft.

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

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

20 9. Property used as an integral part of the
21 performance of qualified production services. As used in this
22 subparagraph, the term "qualified production services" means
23 any activity or service performed directly in connection with
24 the production of a qualified motion picture, as defined in s.
25 212.06(1)(b), and includes:

26 a. Photography, sound and recording, casting, location
27 managing and scouting, shooting, creation of special and
28 optical effects, animation, adaptation (language, media,
29 electronic, or otherwise), technological modifications,
30 computer graphics, set and stage support (such as
31 electricians, lighting designers and operators, greensmen,

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1 prop managers and assistants, and grips), wardrobe (design,
2 preparation, and management), hair and makeup (design,
3 production, and application), performing (such as acting,
4 dancing, and playing), designing and executing stunts,
5 coaching, consulting, writing, scoring, composing,
6 choreographing, script supervising, directing, producing,
7 transmitting dailies, dubbing, mixing, editing, cutting,
8 looping, printing, processing, duplicating, storing, and
9 distributing;

10 b. The design, planning, engineering, construction,
11 alteration, repair, and maintenance of real or personal
12 property including stages, sets, props, models, paintings, and
13 facilities principally required for the performance of those
14 services listed in sub-subparagraph a.; and

15 c. Property management services directly related to
16 property used in connection with the services described in
17 sub-subparagraphs a. and b.

18

19 This exemption will inure to the taxpayer upon presentation of
20 the certificate of exemption issued to the taxpayer under the
21 provisions of s. 288.1258.

22 10. Leased, subleased, licensed, or rented to a person
23 providing food and drink concessionaire services within the
24 premises of a convention hall, exhibition hall, auditorium,
25 stadium, theater, arena, civic center, performing arts center,
26 publicly owned recreational facility, or any business operated
27 under a permit issued pursuant to chapter 550. A person
28 providing retail concessionaire services involving the sale of
29 food and drink or other tangible personal property within the
30 premises of an airport shall be subject to tax on the rental
31 of real property used for that purpose, but shall not be

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1 subject to the tax on any license to use the property. For
2 purposes of this subparagraph, the term "sale" shall not
3 include the leasing of tangible personal property.

4 11. Property occupied pursuant to an instrument
5 calling for payments which the department has declared, in a
6 Technical Assistance Advisement issued on or before March 15,
7 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
8 Florida Administrative Code; provided that this subparagraph
9 shall only apply to property occupied by the same person
10 before and after the execution of the subject instrument and
11 only to those payments made pursuant to such instrument,
12 exclusive of renewals and extensions thereof occurring after
13 March 15, 1993.

14 12. Rented, leased, subleased, or licensed to a
15 concessionaire by a convention hall, exhibition hall,
16 auditorium, stadium, theater, arena, civic center, performing
17 arts center, or publicly owned recreational facility, during
18 an event at the facility, to be used by the concessionaire to
19 sell souvenirs, novelties, or other event-related products.
20 This subparagraph applies only to that portion of the rental,
21 lease, or license payment which is based on a percentage of
22 sales and not based on a fixed price.

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

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

13 Section 32. Effective July 1, 2003, paragraph (a) of
14 subsection (1) of section 212.031, Florida Statutes, as
15 amended by section 3 of chapter 2000-345, Laws of Florida, is
16 amended to read:

17 212.031 Lease or rental of or license in real
18 property.--

19 (1)(a) It is declared to be the legislative intent
20 that every person is exercising a taxable privilege who
21 engages in the business of renting, leasing, letting, or
22 granting a license for the use of any real property unless
23 such property is:

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

25 2. Used exclusively as dwelling units.

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

28 4. Recreational property or the common elements of a
29 condominium when subject to a lease between the developer or
30 owner thereof and the condominium association in its own right
31 or as agent for the owners of individual condominium units or

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1 the owners of individual condominium units. However, only the
2 lease payments on such property shall be exempt from the tax
3 imposed by this chapter, and any other use made by the owner
4 or the condominium association shall be fully taxable under
5 this chapter.

6 5. A public or private street or right-of-way and
7 poles, conduits, fixtures, and similar improvements located on
8 such streets or rights-of-way, occupied or used by a utility
9 or franchised cable television company for utility or
10 communications or television purposes. For purposes of this
11 subparagraph, the term "utility" means any person providing
12 utility services as defined in s. 203.012 and includes a
13 regional transmission organization operating under the
14 jurisdiction of the Federal Energy Regulatory Commission. This
15 exception also applies to property, wherever located, on which
16 the following are placed: towers, antennas, cables, accessory
17 structures, or equipment, not including switching equipment,
18 used in the provision of mobile communications services as
19 defined in s. 202.11. For purposes of this chapter, towers
20 used in the provision of mobile communications services, as
21 defined in s. 202.11, are considered to be fixtures.

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

24 7. Property used at an airport exclusively for the
25 purpose of aircraft landing or aircraft taxiing or property
26 used by an airline for the purpose of loading or unloading
27 passengers or property onto or from aircraft or for fueling
28 aircraft.

29 8.a. Property used at a port authority, as defined in
30 s. 315.02(2), exclusively for the purpose of oceangoing
31 vessels or tugs docking, or such vessels mooring on property

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1 used by a port authority for the purpose of loading or
2 unloading passengers or cargo onto or from such a vessel, or
3 property used at a port authority for fueling such vessels, or
4 to the extent that the amount paid for the use of any property
5 at the port is based on the charge for the amount of tonnage
6 actually imported or exported through the port by a tenant.

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

11 9. Property used as an integral part of the
12 performance of qualified production services. As used in this
13 subparagraph, the term "qualified production services" means
14 any activity or service performed directly in connection with
15 the production of a qualified motion picture, as defined in s.
16 212.06(1)(b), and includes:

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

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1 b. The design, planning, engineering, construction,
2 alteration, repair, and maintenance of real or personal
3 property including stages, sets, props, models, paintings, and
4 facilities principally required for the performance of those
5 services listed in sub-subparagraph a.; and

6 c. Property management services directly related to
7 property used in connection with the services described in
8 sub-subparagraphs a. and b.

9
10 This exemption will inure to the taxpayer upon presentation of
11 the certificate of exemption issued to the taxpayer under the
12 provisions of s. 288.1258.

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

27 11. Property occupied pursuant to an instrument
28 calling for payments which the department has declared, in a
29 Technical Assistance Advisement issued on or before March 15,
30 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
31 Florida Administrative Code; provided that this subparagraph

1 shall only apply to property occupied by the same person
2 before and after the execution of the subject instrument and
3 only to those payments made pursuant to such instrument,
4 exclusive of renewals and extensions thereof occurring after
5 March 15, 1993.

6 12. 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. Subsection (1) and paragraph (a) of
28 subsection (2) of section 201.08, Florida Statutes, are
29 amended to read:

30 201.08 Tax on promissory or nonnegotiable notes,
31 written obligations to pay money, or assignments of wages or

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1 other compensation; exception.--

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

10 (b) On mortgages, trust deeds, security agreements, or
11 other evidences of indebtedness filed or recorded in this
12 state, and for each renewal of the same, the tax shall be 35
13 cents on each \$100 or fraction thereof of the indebtedness or
14 obligation evidenced thereby. Mortgages, including, but not
15 limited to, mortgages executed without the state and recorded
16 in the state, which incorporate the certificate of
17 indebtedness, not otherwise shown in separate instruments, are
18 subject to the same tax at the same rate. When there is both
19 a mortgage, trust deed, or security agreement and a note,
20 certificate of indebtedness, or obligation, the tax shall be
21 paid on the mortgage, trust deed, or security agreement at the
22 time of recordation. A notation shall be made on the note,
23 certificate of indebtedness, or obligation that the tax has
24 been paid on the mortgage, trust deed, or security agreement.
25 If the mortgage, trust deed, security agreement, or other
26 evidence of indebtedness subject to the tax levied by this
27 section secures future advances, as provided in s. 697.04, the
28 tax shall be paid at the time of recordation on the initial
29 debt or obligation secured, excluding future advances; at the
30 time and so often as any future advance is made, the tax shall
31 be paid on all sums then advanced regardless of where such

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1 advance is made. Notwithstanding the aforestated general rule,
2 any increase in the amount of original indebtedness caused by
3 interest accruing under an adjustable rate note or mortgage
4 having an initial interest rate adjustment interval of not
5 less than 6 months shall be taxable as a future advance only
6 to the extent such increase is a computable sum certain when
7 the document is executed. Failure to pay the tax shall not
8 affect the lien for any such future advance given by s.
9 697.04, but any person who fails or refuses to pay such tax
10 due by him or her is guilty of a misdemeanor of the first
11 degree. The mortgage, trust deed, or other instrument shall
12 not be enforceable in any court of this state as to any such
13 advance unless and until the tax due thereon upon each advance
14 that may have been made thereunder has been paid.

15 (2)(a) On promissory notes, nonnegotiable notes,
16 written obligations to pay money, or other compensation, made,
17 executed, delivered, sold, transferred, or assigned in the
18 state, in connection with sales made under retail charge
19 account services, incident to sales which are not conditional
20 in character and which are not secured by mortgage or other
21 pledge of purchaser, the tax shall be 35 cents on each \$100 or
22 fraction thereof of the gross amount of the indebtedness
23 evidenced by such instruments, payable quarterly on such forms
24 and under such rules and regulations as may be promulgated by
25 the Department of Revenue. The tax on any document described
26 in this paragraph shall not exceed \$2,450.

27 Section 34. Effective upon this act becoming a law and
28 applying retroactively to December 21, 2000, section 443.1315,
29 Florida Statutes, is created to read:

30 443.1315 Treatment of Indian tribes.--

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

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

3 (b) "Employment" includes service performed in the
4 employ of an Indian tribe, as defined by s. 3306(u) of the
5 Federal Unemployment Tax Act, provided such service is
6 excluded from "employment," as defined by that act, solely by
7 reason of s. 3306(c)(7) of said act and is not otherwise
8 excluded from "employment" under this chapter. For purposes of
9 this section, the exclusions from employment under s.
10 443.036(21)(d) shall be applicable to services performed in
11 the employ of an Indian tribe.

12 (2) Benefits based on service in employment, as
13 defined by this section, shall be payable in the same amount,
14 on the same terms, and subject to the same conditions as
15 benefits payable on the basis of other service subject to this
16 chapter.

17 (3)(a) Indian tribes or tribal units, including
18 subdivisions, subsidiaries, or business enterprises wholly
19 owned by such Indian tribes, subject to this chapter shall pay
20 contributions under the same terms and conditions as all other
21 subject employers, unless they elect to pay into the
22 Unemployment Compensation Trust Fund amounts equal to the
23 amount of benefits attributable to service in the employ of
24 the Indian tribe.

25 (b) Indian tribes electing to make payments in lieu of
26 contributions must make such election in the same manner and
27 under the same conditions as provided by s. 443.131 for state
28 and local governments and nonprofit organizations subject to
29 this chapter. Indian tribes shall determine if reimbursement
30 for benefits paid will be elected by the tribe as a whole, by
31 individual tribal units, or by combinations of individual

1 tribal units.

2 (c) Indian tribes or tribal units shall be billed for
3 the full amount of benefits attributable to service in the
4 employ of the Indian tribe or tribal unit on the same schedule
5 as other employing units that have elected to make payments in
6 lieu of contributions.

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

12 1. Execute and file with the director or his or her
13 designee a surety bond approved by the director or his or her
14 designee; or

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

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

25 2. Any Indian tribe that loses the option to make
26 payments in lieu of contributions due to late payment or
27 nonpayment, as described in subparagraph 1., shall have such
28 option reinstated if, after a period of 1 year, all
29 contributions have been made timely, provided no
30 contributions, payments in lieu of contributions for benefits
31 paid, penalties, or interest remain outstanding.

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

8 2. The director or his or her designee may determine
9 that any Indian tribe that loses coverage under subparagraph
10 1. may have services performed for such tribe again included
11 as "employment" for purposes of paragraph (1)(b) if all
12 contributions, payments in lieu of contributions, penalties,
13 and interest have been paid.

14 (c) If an Indian tribe fails to make payments required
15 under this section, including assessments of interest and
16 penalty, within 90 days after a final notice of delinquency,
17 the director of the Agency for Workforce Innovation shall
18 immediately notify the United States Internal Revenue Service
19 and the United States Department of Labor.

20 (5) Notices of payment and reporting delinquency to
21 Indian tribes or their tribal units shall include information
22 that failure to make full payment within the prescribed
23 timeframe:

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

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

28 (c) Could cause the Indian tribe to be excepted from
29 the definition of "employer," as provided in paragraph (1)(a),
30 and services in the employ of the Indian tribe, as provided in
31 paragraph (1)(b), to be excepted from "employment."

1 (6) Extended benefits paid that are attributable to
2 service in the employ of an Indian tribe and not reimbursed by
3 the Federal Government shall be financed in their entirety by
4 such Indian tribe.

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

8 Section 35. Paragraph (e) of subsection (3) of section
9 443.131, Florida Statutes, is amended to read:

10 443.131 Contributions.--

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

12 (e)1. Variations from the standard rate of
13 contributions shall be assigned with respect to each calendar
14 year to employers eligible therefor. In determining the
15 contribution rate, varying from the standard rate to be
16 assigned each employer, adjustment factors provided for in
17 sub-subparagraphs a.-c. will be added to the benefit ratio.
18 This addition will be accomplished in two steps by adding a
19 variable adjustment factor and a final adjustment factor as
20 defined below. The sum of these adjustment factors provided
21 for in sub-subparagraphs a.-c. will first be algebraically
22 summed. The sum of these adjustment factors will then be
23 divided by a gross benefit ratio to be determined as follows:
24 Total benefit payments for the previous 3 years, as defined in
25 subparagraph (b)1., charged to employers eligible to be
26 assigned a contribution rate different from the standard rate
27 minus excess payments for the same period divided by taxable
28 payroll entering into the computation of individual benefit
29 ratios for the calendar year for which the contribution rate
30 is being computed. The ratio of the sum of the adjustment
31 factors provided for in sub-subparagraphs a.-c. to the gross

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1 benefit ratio will be multiplied by each individual benefit
2 ratio below the maximum tax rate to obtain variable adjustment
3 factors; except that in any instance in which the sum of an
4 employer's individual benefit ratio and variable adjustment
5 factor exceeds the maximum tax rate, the variable adjustment
6 factor will be reduced so that the sum equals the maximum tax
7 rate. The variable adjustment factor of each such employer
8 will be multiplied by his or her taxable payroll entering into
9 the computation of his or her benefit ratio. The sum of these
10 products will be divided by the taxable payroll of such
11 employers that entered into the computation of their benefit
12 ratios. The resulting ratio will be subtracted from the sum of
13 the adjustment factors provided for in sub-subparagraphs a.-c.
14 to obtain the final adjustment factor. The variable adjustment
15 factors and the final adjustment factor will be computed to
16 five decimal places and rounded to the fourth decimal place.
17 This final adjustment factor will be added to the variable
18 adjustment factor and benefit ratio of each employer to obtain
19 each employer's contribution rate; however, at no time shall
20 an employer's contribution rate be rounded to less than 0.1
21 percent.

22 a. An adjustment factor for noncharge benefits will be
23 computed to the fifth decimal place, and rounded to the fourth
24 decimal place, by dividing the amount of benefit payments
25 noncharged in the 3 preceding years as defined in subparagraph
26 (b)1. by the taxable payroll of employers eligible to be
27 considered for assignment of a contribution rate different
28 from the standard rate that have a benefit ratio for the
29 current year less than the maximum contribution rate. The
30 taxable payroll of such employers will be the taxable payrolls
31 for the 3 years ending June 30 of the current calendar year

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1 that had been reported to the division by September 30 of the
2 same calendar year. Noncharge benefits for the purpose of this
3 section shall be defined as benefit payments to an individual
4 which were paid from the Unemployment Compensation Trust Fund
5 but which were not charged to the unemployment record of any
6 employer.

7 b. An excess payments adjustment factor will be
8 computed to the fifth decimal place, and rounded to the fourth
9 decimal place, by dividing the total excess payments during
10 the 3 preceding years as defined in subparagraph (b)1. by the
11 taxable payroll of employers eligible to be considered for
12 assignment of a contribution rate different from the standard
13 rate that have a benefit ratio for the current year less than
14 the maximum contribution rate. The taxable payroll of such
15 employers will be the same as used in computing the noncharge
16 adjustment factor as described in sub-subparagraph a. The term
17 "excess payments" for the purpose of this section is defined
18 as the amount of benefit payments charged to the employment
19 record of an employer during the 3 preceding years, as defined
20 in subparagraph (b)1., less the product of the maximum
21 contribution rate and his or her taxable payroll for the 3
22 years ending June 30 of the current calendar year that had
23 been reported to the division by September 30 of the same
24 calendar year. The term "total excess payments" is defined as
25 the sum of the individual employer excess payments for those
26 employers that were eligible to be considered for assignment
27 of a contribution rate different from the standard rate.

28 c. If the balance in the Unemployment Compensation
29 Trust Fund as of June 30 of the calendar year immediately
30 preceding the calendar year for which the contribution rate is
31 being computed is less than 3.7 ~~4~~ percent of the taxable

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

1 the total taxable payrolls of such year. Such adjustment
2 factor will remain in effect in subsequent years until the
3 balance in the Unemployment Compensation Trust Fund as of June
4 30 of the year immediately preceding the effective date of
5 such contribution rate is less than 4.7 5 percent but more
6 than 3.7 4 percent of the taxable payrolls for the year ending
7 June 30 of the current calendar year as reported to the
8 division by September 30 of that calendar year.

9 d. The maximum contribution rate that can be assigned
10 to any employer shall be 5.4 percent, except those employers
11 participating in an approved short-time compensation plan in
12 which case the maximum shall be 1 percent above the current
13 maximum contribution rate, with respect to any calendar year
14 in which short-time compensation benefits are in the
15 employer's employment record.

16 2. In the event of the transfer of employment records
17 to an employing unit pursuant to paragraph (g) which, prior to
18 such transfer, was an employer, the division shall recompute a
19 benefit ratio for the successor employer on the basis of the
20 combined employment records and reassign an appropriate
21 contribution rate to such successor employer as of the
22 beginning of the calendar quarter immediately following the
23 effective date of such transfer of employment records.

24 Section 36. Subsection (1) of section 561.501, Florida
25 Statutes, is amended to read:

26 561.501 Surcharge on sale of alcoholic beverages for
27 consumption on the premises; penalty.--

28 (1) Notwithstanding s. 561.50 or any other provision
29 of the Beverage Law, a surcharge of 3.34 cents is imposed upon
30 each ounce of liquor and each 4 ounces of wine, a surcharge of
31 2 cents is imposed on each 12 ounces of cider, and a surcharge

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1 of 1.34 cents is imposed on each 12 ounces of beer sold at
2 retail for consumption on premises licensed by the division as
3 an alcoholic beverage vendor. However, the surcharges imposed
4 under this subsection need not be paid upon such beverages
5 when they are sold by a nonprofit ~~an~~ organization that is
6 licensed by the division ~~under s. 561.422 or s. 565.02(4)~~ as
7 an alcoholic beverage vendor and that is determined by the
8 Internal Revenue Service to be currently exempt from federal
9 income tax under s. 501(c)(2), (3), (4), (5), (6), (7), (8),
10 (10), or (19) of the Internal Revenue Code of 1986, as
11 amended.

12 Section 37. Subsections (8) and (9) are added to
13 section 201.02, Florida Statutes, to read:

14 201.02 Tax on deeds and other instruments relating to
15 real property or interests in real property.--

16 (8) Taxes imposed by this section do not apply to a
17 contract to sell the residence of an employee relocating at
18 his or her employer's direction or documents related to the
19 contract, which contract is between the employee and the
20 employer or between the employee and a person in the business
21 of providing employee relocation services. Taxes on such
22 transactions apply only to the transfer of the real property
23 comprising the residence by deed that names the grantee.

24 (9) Taxes imposed by this section shall not apply to
25 deeds, instruments, or writings whereby any lands, tenements,
26 or other real property, or any interest therein, is granted,
27 assigned, transferred, or otherwise conveyed from an electric
28 utility to a regional transmission organization under the
29 jurisdiction of the Federal Energy Regulatory Commission.

30 Section 38. Paragraphs (b) and (c) of subsection (1)
31 of section 206.9825, Florida Statutes, are amended to read:

1 206.9825 Aviation fuel tax.--

2 (1)

3 (b) Any licensed wholesaler or terminal supplier that
4 delivers aviation fuel to an air carrier offering
5 transcontinental jet service and that, after January 1, 1996,
6 increases the air carrier's Florida workforce by more than
7 1000 percent and by 250 or more full-time equivalent employee
8 positions, may receive a credit or refund as the ultimate
9 vendor of the aviation fuel for the 6.9 cents excise tax
10 previously paid, provided that the air carrier has no facility
11 for fueling highway vehicles from the tank in which the
12 aviation fuel is stored. In calculating the new or additional
13 Florida full-time equivalent employee positions, any full-time
14 equivalent employee positions of parent or subsidiary
15 corporations which existed before January 1, 1996, shall not
16 be counted toward reaching the Florida employment increase
17 thresholds. The refund allowed under this paragraph is in
18 furtherance of the goals and policies of the State
19 Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,
20 (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,
21 7., 9., and 12. ~~This paragraph will expire on July 1, 2001.~~

22 (c) ~~If, before July 1, 2001,~~the number of full-time
23 equivalent employee positions created or added to the air
24 carrier's Florida workforce falls below 250, the exemption
25 granted pursuant to this section shall not apply during the
26 period in which the air carrier has fewer than the 250
27 additional employees.

28 Section 39. Except as otherwise expressly provided in
29 this act, this act shall take effect upon becoming a law.

30
31

Amendment No. 01 (for drafter's use only)

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

2 And the title is amended as follows:

3 On page 97, line 15, through
4 Page 102, line 28, of the amendment
5 remove: all of said lines

6
7 and insert in lieu thereof:

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

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1 F.S.; replacing the Interstate Commerce Commission with the
2 Surface Transportation Board as the entity that licenses
3 certain railroads as common carriers; providing that, for a
4 vessel, railroad, or motor carrier engaged in interstate or
5 foreign commerce, sales tax applies to taxable purchases in
6 this state and applies even if the vessel, railroad, or motor
7 carrier has operated for less than a fiscal year; amending s.
8 212.11, F.S.; requiring a dealer that claims certain tax
9 credits by reason of engaging in specified activities to
10 submit reports to the Department of Revenue; providing
11 requirements for such reports; authorizing the department to
12 adopt rules; providing for the disallowance of any credit not
13 supported by a report; amending s. 212.20, F.S.; providing
14 that newly incorporated municipalities meeting certain
15 criteria are eligible to receive revenue sharing pursuant to
16 s. 218.245, F.S.; amending s. 218.21, F.S.; providing a
17 formula for revenue sharing distributions made for a specified
18 fiscal year; amending s. 220.22, F.S.; eliminating the initial
19 year's information return for certain corporations; repealing
20 s. 624.509(10), F.S., which provides for an exemption from the
21 insurance premium tax for insurers who write monoline flood
22 insurance policies; repealing s. 213.27(9), F.S., which
23 authorizes the Department of Revenue to contract with certain
24 vendors to develop and implement a voluntary system for sales
25 and use tax collection and administration; creating s.
26 213.256, F.S., the Simplified Sales and Use Tax Administration
27 Act; defining terms; authorizing the department's
28 participation in the Streamlined Sales and Use Tax Agreement;
29 providing that each state that is a party to the agreement
30 must abide by certain requirements in order for the department
31 to enter into the agreement; ensuring that when this state

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1 complies with the agreement, the agreement cannot be used to
2 challenge existing state laws and statutes; providing for the
3 collection and remittance of the sales and use tax under the
4 agreement; providing for maintenance of confidentiality of
5 certain information; providing a penalty; requiring the
6 department to make annual recommendations to the Legislature
7 concerning provisions that need to be adopted in order to
8 bring this state's system into compliance with the Streamlined
9 Sales and Use Tax Agreement; amending s. 213.285, F.S.;
10 delaying the future repeal of the certified audit project;
11 amending ss. 213.053, 213.21, F.S.; conforming repeal dates;
12 amending s. 213.30, F.S.; clarifying that the rewards program
13 is the only available means of obtaining compensation for
14 information regarding another person's failure to comply with
15 the state's tax laws; providing for application; amending s.
16 11, ch. 2000-165, Laws of Florida; clarifying which provisions
17 of ch. 213, F.S., apply to the collection of unemployment
18 contributions; amending s. 45.031, F.S.; requiring the clerk
19 of court to give notice to the Department of Revenue if there
20 is a surplus resulting from the foreclosure of an unemployment
21 compensation tax lien; amending s. 69.041, F.S.; permitting
22 the department to participate in the disbursement of
23 unemployment compensation tax lien foreclosure funds; amending
24 s. 213.053, F.S.; providing for confidentiality and
25 information sharing; abrogating the expiration of s.
26 215.20(3), F.S., relating to service charges against certain
27 trust funds, notwithstanding s. 10, ch. 90-110, Laws of
28 Florida; repealing s. 4 of ch. 96-395, Laws of Florida, which
29 provides for the repeal of exemptions provided for certain
30 citizen support organizations and the Florida Folk Festival;
31 providing for retroactive applicability; amending s. 201.02,

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1 F.S., relating to the tax on deeds and other instruments;
2 exempting deeds and other instruments from the tax if property
3 is conveyed from an electric utility to a regional
4 transmission organization; amending s. 212.02, F.S.; excluding
5 from the definition of "lease," "let," "rental," or "license"
6 certain payments made by a regional transmission organization
7 to an electric utility; amending s. 212.031, F.S.; exempting
8 property occupied or used by certain regional transmission
9 organizations from the tax on the lease or rental of or
10 license in real property; amending s. 201.08, F.S.; providing
11 a limit on the amount of the tax on promissory or
12 nonnegotiable notes, written obligations to pay money, and
13 assignments of wages or other compensation and on certain
14 promissory or nonnegotiable notes, written obligations to pay
15 money, or other compensation made in connection with sales
16 made under retail charge account services; creating s.
17 443.1315, F.S.; providing definitions; providing for treatment
18 of Indian tribes under the Unemployment Compensation Law;
19 providing that Indian tribes or tribal units may elect to make
20 payments in lieu of contributions and providing requirements
21 with respect thereto; providing that such Indian tribe or
22 tribal unit may be required to file a bond or deposit security
23 at the discretion of the director of the Agency for Workforce
24 Innovation; providing effect of failure of such tribe or unit
25 to make required payments; providing requirements for notices;
26 providing responsibility for certain extended benefits;
27 providing for rules; providing for retroactive application;
28 amending s. 443.131, F.S.; reducing the Unemployment
29 Compensation Trust Fund balance thresholds used in computing
30 unemployment compensation contribution rate adjustment
31 factors; amending s. 561.501, F.S.; providing an exemption

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1 from the surcharge on alcoholic beverages for specified
2 nonprofit organizations; amending s. 201.02, F.S.; providing
3 that the documentary stamp tax on deeds and other instruments
4 relating to real property or interests in real property does
5 not apply to a contract to sell the residence of an employee
6 relocating at an employer's direction, or related documents,
7 under specified circumstances; amending s. 201.02, F.S.,
8 relating to the tax on deeds and other instruments; exempting
9 deeds and other instruments from the tax if property is
10 conveyed from an electric utility to a regional transmission
11 organization; amending s. 206.9825, F.S.; removing the
12 expiration date of provisions which allow any licensed
13 wholesaler or terminal supplier that delivers aviation fuel to
14 certain air carriers to receive a credit or refund of the
15 aviation fuel tax under certain conditions; amending s.
16 212.08, F.S.; providing effective dates.

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