

Bill No. HB 1981, 2nd Eng.

Amendment No. Barcode 402018

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Carlton moved the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

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 Subsection (6) of section 212.084, Florida Statutes, is repealed.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 (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, ETC.--

(a) Also exempt are:

1. Water delivered to the purchaser through pipes or

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

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

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1 the total used and consumed in intrastate movement and subject
2 to tax under this chapter. The basis for imposition of any
3 discretionary surtax shall be set forth in s. 212.054. Fuels
4 used exclusively in intrastate commerce do not qualify for the
5 proration of tax.

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

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

29 (b) Boiler fuels.--When purchased for use as a
30 combustible fuel, purchases of natural gas, residual oil,
31 recycled oil, waste oil, solid waste material, coal, sulfur,

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1 wood, wood residues or wood bark used in an industrial
2 manufacturing, processing, compounding, or production process
3 at a fixed location in this state are exempt from the taxes
4 imposed by this chapter; however, such exemption shall not be
5 allowed unless the purchaser signs a certificate stating that
6 the fuel to be exempted is for the exclusive use designated
7 herein. This exemption does not apply to the use of boiler
8 fuels that are not used in manufacturing, processing,
9 compounding, or producing items of tangible personal property
10 for sale, or to the use of boiler fuels used by any firm
11 subject to regulation by the Division of Hotels and
12 Restaurants of the Department of Business and Professional
13 Regulation.

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

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

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

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

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

31 (h) Guide dogs for the blind.--Also exempt are the

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1 sale or rental of guide dogs for the blind, commonly referred
2 to as "seeing-eye dogs," and the sale of food or other items
3 for such guide dogs.

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

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

17 (i) Hospital meals and rooms.--Also exempt from
18 payment of the tax imposed by this chapter on rentals and
19 meals are patients and inmates of any hospital or other
20 physical plant or facility designed and operated primarily for
21 the care of persons who are ill, aged, infirm, mentally or
22 physically incapacitated, or otherwise dependent on special
23 care or attention. Residents of a home for the aged are exempt
24 from payment of taxes on meals provided through the facility.
25 A home for the aged is defined as a facility that is licensed
26 or certified in part or in whole under chapter 400 or chapter
27 651, or that is financed by a mortgage loan made or insured by
28 the United States Department of Housing and Urban Development
29 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),
30 s. 232, or s. 236 of the National Housing Act, or other such
31 similar facility designed and operated primarily for the care

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1 of the aged.

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

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

25 (l) Organizations providing special educational,
26 cultural, recreational, and social benefits to minors.--Also
27 exempt from the tax imposed by this chapter are sales or
28 leases to and sales of donated property by nonprofit
29 organizations which are incorporated pursuant to chapter 617
30 the primary purpose of which is providing activities that
31 contribute to the development of good character or good

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1 sportsmanship, or to the educational or cultural development,
2 of minors. This exemption is extended only to that level of
3 the organization that has a salaried executive officer or an
4 elected nonsalaried executive officer. For the purpose of this
5 paragraph, the term "donated property" means any property
6 transferred to such nonprofit organization for less than 50
7 percent of its fair market value.

8 (m) Religious institutions.--

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

17 2. As used in this paragraph, the term "religious
18 institutions" means churches, synagogues, and established
19 physical places for worship at which nonprofit religious
20 services and activities are regularly conducted and carried
21 on. The term "religious institutions" includes nonprofit
22 corporations the sole purpose of which is to provide free
23 transportation services to church members, their families, and
24 other church attendees. The term "religious institutions" also
25 includes nonprofit state, nonprofit district, or other
26 nonprofit governing or administrative offices the function of
27 which is to assist or regulate the customary activities of
28 religious institutions. The term "religious institutions" also
29 includes any nonprofit corporation that is qualified as
30 nonprofit under s. 501(c)(3) of the Internal Revenue Code of
31 1986, as amended, and that owns and operates a Florida

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

21 (n) Veterans' organizations.--

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

26 2. As used in this paragraph, the term "veterans'
27 organizations" means nationally chartered or recognized
28 veterans' organizations, including, but not limited to,
29 Florida chapters of the Paralyzed Veterans of America,
30 Catholic War Veterans of the U.S.A., Jewish War Veterans of
31 the U.S.A., and the Disabled American Veterans, Department of

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1 Florida, Inc., which hold current exemptions from federal
3 Code of 1986, as amended.
4 (o) Schools, colleges, and universities.--Also exempt
6 state tax-supported schools, colleges, or universities.
7 (p) Section 501(c)(3) organizations.--Also exempt from
9 organizations determined by the Internal Revenue Service to be
10 currently exempt from federal income tax pursuant to s.
12 when such leases or purchases are used in carrying on their
13 customary nonprofit activities.
15 resource recovery equipment which is owned and operated by or
16 on behalf of any county or municipality, certified by the
18 s. 403.715.
19 (r) School books and school lunches.--This exemption
21 of study, and to school lunches served in public, parochial,
22 or nonprofit schools operated for and attended by pupils of
24 directories, bulletins, and similar publications distributed
25 by such educational institutions to their students are also
27 colleges and other institutions of higher learning are
28 taxable.
30 provided by distributors or vendors for the purpose of "wine
31 tasting" and "spirituous beverage tasting" as contemplated

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1 under the provisions of ss. 564.06 and 565.12, respectively,
2 are exempt from the tax imposed by this chapter.

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

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

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

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

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

25 4. As used in this paragraph, "registered repair
26 facility" means:

27 a. A full-service facility that:

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

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

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

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

7 b. A marina that:

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

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

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

14 c. A shoreside facility that:

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

16 (II) Has adequate piers and storage facilities to
17 provide safe berthing of vessels in its care, custody, and
18 control; and

19 (III) Has necessary shops and equipment to provide
20 repairs or warranty work.

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

25 (v) Professional services.--

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

30 2. The personal service transactions exempted pursuant
31 to subparagraph 1. do not exempt the sale of information

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1 services involving the furnishing of printed, mimeographed, or
2 multigraphed matter, or matter duplicating written or printed
3 matter in any other manner, other than professional services
4 and services of employees, agents, or other persons acting in
5 a representative or fiduciary capacity or information services
6 furnished to newspapers and radio and television stations. As
7 used in this subparagraph, the term "information services"
8 includes the services of collecting, compiling, or analyzing
9 information of any kind or nature and furnishing reports
10 thereof to other persons.

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

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

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

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

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

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

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

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

26 (bb) Community cemeteries.--Also exempt are purchases
27 by any nonprofit corporation that has qualified under s.
28 501(c)(13) of the Internal Revenue Code of 1986, as amended,
29 and is operated for the purpose of maintaining a cemetery that
30 was donated to the community by deed.

31 (cc) Works of art.--

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

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

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

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

27 5. The exemptions provided by this paragraph are
28 allowed only if the person who purchased the work of art gives
29 to the vendor an affidavit meeting the requirements,
30 established by rule, to document entitlement to the exemption.
31 The person who purchased the work of art shall forward a copy

1 of such affidavit to the Department of Revenue at the time it
2 is issued to the vendor.

4 applies only for the period during which a work of art is in
5 the possession of the educational institution or is in storage

7 ceases to be so possessed or held, tax based upon the sales
8 price paid by the owner is payable, and the statute of

10 time. However, tax shall not become due if the work of art is
11 donated to an educational institution after the loan ceases.

13 has been donated pursuant to this paragraph shall make
14 available to the department the title to the work of art and

16 which has received a work of art on loan pursuant to this
17 paragraph shall make available to the department information

19 transfers from its possession a work of art as defined by this
20 paragraph which has been loaned to it must notify the

22 8. For purposes of the exemptions provided by this
23 paragraph, the term:

25 tax-supported, parochial, church, and nonprofit private
26 schools, colleges, or universities that conduct regular

28 membership in the Southern Association of Colleges and
29 Schools, the Florida Council of Independent Schools, or the

31 nonprofit private schools that conduct regular classes and

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1 courses of study accepted for continuing education credit by a
2 board of the Division of Medical Quality Assurance of the
3 Department of Health; or nonprofit libraries, art galleries,
4 performing arts centers that provide educational programs to
5 school children, which programs involve performances or other
6 educational activities at the performing arts center and serve
7 a minimum of 50,000 school children a year, and museums open
8 to the public.

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

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

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

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

29 1. Subject to the provisions of subparagraph 4.,
30 charges for electricity or steam used to operate machinery and
31 equipment at a fixed location in this state when such

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

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

27 3. Possession by a seller of a written certification
28 by the purchaser, certifying the purchaser's entitlement to an
29 exemption permitted by this subsection, relieves the seller
30 from the responsibility of collecting the tax on the
31 nontaxable amounts, and the department shall look solely to

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1 the purchaser for recovery of such tax if it determines that

3 4. Such exemption shall be applied as follows:

4 a. Beginning July 1, 1996, 20 percent of the charges

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

9 for such electricity or steam shall be exempt.

10 d. Beginning July 1, 1999, 80 percent of the charges

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

15 ~~5. Notwithstanding any other provision in this~~
~~provided in this paragraph a taxpayer must first register with~~
~~the WAGES Program Business Registry established by the local~~

18 ~~Such registration establishes a commitment on the part of the~~
~~taxpayer to hire WAGES program participants to the maximum~~

21 ~~5.—a. In order to determine whether the exemption~~
22 provided in this paragraph from the tax on charges for

25 companies to this state, the Office of Program Policy Analysis
26 and Government Accountability shall monitor and report on the

28 b. The report shall be submitted no later than January
29 1, 2001, and must be comprehensive in scope, but, at a

31 determine the number of companies within each SIC Industry

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1 Major Group receiving the exemption as of September 1, 2000,
2 the number of individuals employed by companies within each
3 SIC Industry Major Group receiving the exemption as of
4 September 1, 2000, whether the change, if any, in such number
5 of companies or employees is attributable to the exemption
6 provided in this paragraph, whether it would be sound public
7 policy to continue or discontinue the exemption, and the
8 consequences of doing so.

9 c. The report shall be submitted to the President of
10 the Senate, the Speaker of the House of Representatives, the
11 Senate Minority Leader, and the House Minority Leader.

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

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1 of admissions and tangible personal property by a
2 concessionaire, vendor, exhibitor, or licensee; or rentals and
3 subleases of tangible personal property or real property
4 between the owner of the central amusement attraction and a
5 concessionaire, vendor, exhibitor, or licensee, except for the
6 furnishing of amusement rides, which transactions are exempt.

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

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

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

26 (kk) Nonprofit cooperative hospital laundries.--Also
27 exempt from the tax imposed by this chapter are sales or
28 leases to nonprofit organizations that are incorporated under
29 chapter 617 and which are treated, for federal income tax
30 purposes, as cooperatives under subchapter T of the Internal
31 Revenue Code, whose sole purpose is to offer laundry supplies

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1 and services to their members, which members must all be
3 Internal Revenue Code.
4 (ll) Complimentary meals.--Also exempt from the tax
6 as part of a packaged room rate by any person offering for
7 rent or lease any transient living accommodations as described
9 509 and which are subject to the tax under s. 212.03, if a
10 separate charge or specific amount for the food or drinks is
12 retail as part of the total charge for the transient living
13 accommodations. Moreover, the person offering the
15 purchased in furnishing such food or drinks and may purchase
16 those items under conditions of a sale for resale.
18 work programs.--Products sold pursuant to s. 946.515 by the
19 corporation organized pursuant to part II of chapter 946 are
21 applies retroactively to July 1, 1983.
22 (nn) Parent-teacher organizations, parent-teacher
24 12.--Parent-teacher organizations and associations the purpose
26 of which is to raise funds for schools teaching grades K
_____ qualified as educational institutions
~~as defined by sub-subparagraph (cc)8.a.associated with~~
29 K through 12, may pay tax to their suppliers on the cost price
30 of school materials and supplies purchased, rented, or leased

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1 items sold for fundraising purposes, and of items sold through
2 vending machines located on the school premises, in lieu of
3 collecting the tax imposed by this chapter from the purchaser.
4 This paragraph also applies to food or beverages sold through
5 vending machines located in the student lunchroom or dining
6 room of a school having kindergarten through grade 12.

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

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

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

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

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

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

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

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

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

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

30 (vv) Nonprofit water systems.--Sales or leases to a
31 not-for-profit corporation which holds a current exemption

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1 from federal income tax under s. 501(c)(4) or (12) of the
2 Internal Revenue Code, as amended, are exempt from the tax
3 imposed by this chapter if the sole or primary function of the
4 corporation is to construct, maintain, or operate a water
5 system in this state.

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

9 (xx) Advertising agencies.--

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

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

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

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

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

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3 The exemption provided by this subparagraph does not apply

5 videotapes is purchased to create items such as photographic
6 negatives and positives, videos, films, galleys, mechanicals,8 advertising agency or produced in-house by an advertising
9 agency on behalf of its clients.11 and the creative services used by an advertising agency to
12 design the advertising for promotional goods such as displays,14 catalogues, direct mail letters or flats, shirts, hats, pens,
15 pencils, key chains, or other printed goods or materials are17 produced or reproduced for distribution, tax applies to the
18 sales price charged to the client for such promotional goods.20 exempt from tax under this paragraph, possession of an
21 exemption certificate from the advertising agency certifying23 the responsibility of collecting the tax on the sale of such
24 items to the advertising agency, and the department shall look26 determines that the advertising agency was not entitled to the
27 exemption.29 retroactively, except that all taxes that have been collected
30 must be remitted, and taxes that have been remitted before

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1 under this paragraph are not subject to refund.

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

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

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

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

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

29 3. This exemption shall be applied as follows:

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

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

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

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

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

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

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

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

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

31 ~~(ddd)(eee)~~ Railroad roadway materials.--Also exempt

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2 materials used in the construction, repair, or maintenance of
3 railways. Railroad roadway materials shall include rails,
5 power transmission equipment, and any other track materials.

6 ~~Exemptions provided to any entity by this subsection shall not~~
8 _____
9 ~~when payment is made by a representative or employee of such~~
10 ~~entity by any means, including, but not limited to, cash,~~
11 _____
12 ~~employee is subsequently reimbursed by such entity.~~

13 (1) The amendments to paragraphs (ff) and
14 _____
15 which are made by section 2 of this act apply retroactively to
16 July 1, 2000.

17 _____
18 paragraph (p), and to the final, flush-left passage of
19 subsection (7) of section 212.08, Florida Statutes, which are
20 _____
21 change existing law, and these amendments apply retroactively
22 to January 1, 2001.

23 Section 4. Effective upon this act becoming a law and
25 subsection (5) of section 212.08, Florida Statutes, is amended
26 to read:

28 and storage tax; specified exemptions.--The sale at retail,
29 the rental, the use, the consumption, the distribution, and

31 following are hereby specifically exempt from the tax imposed

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1 by this chapter.

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

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

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

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

27 3. The department may adopt rules that provide for
28 implementation of this exemption. Purchasers of machinery and
29 equipment qualifying for the exemption provided in this
30 paragraph shall furnish the vendor ~~department~~ with an
31 affidavit stating that the item or items to be exempted are

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

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

11 212.08 Sales, rental, use, consumption, distribution,
12 and storage tax; specified exemptions.--The sale at retail,
13 the rental, the use, the consumption, the distribution, and
14 the storage to be used or consumed in this state of the
15 following are hereby specifically exempt from the tax imposed
16 by this chapter.

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

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

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

31 2.a. Industrial machinery and equipment purchased for

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1 exclusive use by an expanding facility which is engaged in
3 expanding manufacturing facilities or plant units which
4 manufacture, process, compound, or produce for sale items of
6 are exempt from any amount of tax imposed by this chapter in
7 excess of \$50,000 per calendar year upon an affirmative
9 that such items are used to increase the productive output of
10 such expanded facility or business by not less than 10

12 b. Notwithstanding any other provision of this
13 section, industrial machinery and equipment purchased for use
15 that manufacture, process, compound, or produce for sale items
16 of tangible personal property at fixed locations in this state
18 an affirmative showing by the taxpayer to the satisfaction of
19 the department that such items are used to increase the
21 than 10 percent.

22 3.a. To receive an exemption provided by subparagraph
24 apply to the department for a temporary tax exemption permit.
25 The application shall state that a new business exemption or
27 affirmative determination by the department pursuant to
28 subparagraph 1. or subparagraph 2., the department shall issue

30 b. The applicant shall be required to maintain all
31 necessary books and records to support the exemption. Upon

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1 completion of purchases of qualified machinery and equipment
2 pursuant to subparagraph 1. or subparagraph 2., the temporary
3 tax permit shall be delivered to the department or returned to
4 the department by certified or registered mail.

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

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

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

30 5. The exemptions provided in subparagraphs 1. and 2.
31 do not apply to machinery or equipment purchased or used by

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

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

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

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1 justification for their installation is to meet the
2 requirements of the production process, even though the system
3 may provide incidental comfort to employees or serves, to an
4 insubstantial degree, nonproduction activities.~~"section 38~~
5 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~
6 ~~Internal Revenue Code, provided "industrial machinery and~~
7 ~~equipment" shall be construed by regulations adopted by the~~
8 ~~Department of Revenue to mean tangible property used as an~~
9 ~~integral part of spaceport activities or of the manufacturing,~~
10 ~~processing, compounding, or producing for sale of items of~~
11 ~~tangible personal property.~~Such term includes parts and
12 accessories only to the extent that the exemption thereof is
13 consistent with the provisions of this paragraph.

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

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1 comparable between the two periods, irrespective of sales.

2 (d) Machinery and equipment used under federal
3 procurement contract.--

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

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

28 3. The exemption provided by this paragraph shall
29 inure to the taxpayer only through refund of previously paid
30 taxes. Such refund shall be made within 30 days of formal
31 approval by the department of the taxpayer's application,

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1 which application may be made on an annual basis following
2 installation of the machinery or equipment.

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

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

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

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

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

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

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

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

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

30 (f) Motion picture or video equipment used in motion
31 picture or television production activities and sound

1 recording equipment used in the production of master tapes and
2 master records.--

4 recording equipment purchased or leased for use in this state
5 in production activities is exempt from the tax imposed by
7 inure to the taxpayer upon presentation of the certificate of
8 exemption issued to the taxpayer under the provisions of s.

10 2. For the purpose of the exemption provided in
11 subparagraph 1.:

13 recording equipment" includes only tangible personal property,
14 or other property, that has a depreciable life of 3 years or
15 _____ equipment meeting the definition of "section 38
16 property" as defined in s. 48(a)(1)(A) and (B)(i) of the
17 _____ that is used by the lessee or purchaser
18 exclusively as an integral part of production activities;

20 equipment does not include supplies, tape, records, film, or
21 video tape used in productions or other similar items;

23 specifically suited to production activities. In addition,
24 the term does not include equipment purchased or leased by

26 by the Federal Communications Commission. Furthermore, a
27 building and its structural components are not motion picture

28 _____
29 building or structural component is so closely related to the
30 motion picture or video equipment and sound recording

31 _____

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

10 b. "Production activities" means activities directed
11 toward the preparation of a:

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

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

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

25 (2) It is the purpose of the amendment to section
26 212.08(5)(b), (d), and (f), Florida Statutes, by this act to
27 replace specific references therein to "section 38 property"
28 as defined in s. 48(a)(1)(A) and (B)(i) of the Internal
29 Revenue Code with a general description of such property, and
30 such new description shall have the same meaning as the former
31 federal Internal Revenue Code regulation without limitation.

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

3 212.08 Sales, rental, use, consumption, distribution,
4 and storage tax; specified exemptions.--The sale at retail,
5 the rental, the use, the consumption, the distribution, and
6 the storage to be used or consumed in this state of the
7 following are hereby specifically exempt from the tax imposed
8 by this chapter.

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

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

30 (b) Notwithstanding the partial exemption allowed in
31 paragraph (a), a vehicle is subject to this state's sales tax

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1 at the applicable state sales tax rate plus authorized
2 surtaxes when the vehicle is purchased by a nonresident
3 corporation or partnership and:

4 1. An officer of the corporation is a resident of this
5 state;

6 2. A stockholder of the corporation who owns at least
7 10 percent of the corporation is a resident of this state; or

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

10
11 However, if the vehicle is removed from this state within 45
12 days after purchase and remains outside the state for a
13 minimum of 180 days, the vehicle may qualify for the partial
14 exemption allowed in paragraph (a) despite the residency of
15 owners or stockholders of the purchasing entity.

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

19 212.06 Sales, storage, use tax; collectible from
20 dealers; "dealer" defined; dealers to collect from purchasers;
21 legislative intent as to scope of tax.--

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

24 (b) "Fixtures" means items that are an accessory to a
25 building, other structure, or land and that do not lose their
26 identity as accessories when installed but that do become
27 permanently attached to realty. However, the term does not
28 include the following items, whether or not such items are
29 attached to real property in a permanent manner: ~~trade~~
30 ~~fixtures;~~ property of a type that is required to be
31 registered, licensed, titled, or documented by this state or

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2 to, mobile homes, except mobile homes assessed as real
3 property; or _____ machinery or equipment. For purposes
4 of this paragraph, industrial machinery or equipment is not
5 _____
6 process, compound, or produce tangible personal property.
7 an item to be considered a fixture, it is not necessary that
8 the owner of the item also own the real property to which it

10 Section 9. It is the intent of the Legislature that
11 the amendment to section 212.06(14)(b), Florida Statutes,
12 _____
13 by section 7 of this act is remedial in nature and merely
14 clarifies existing law.

15 Section 10. Paragraph (a) of subsection (8) and
16 _____
17 amended to read:
18 212.08 Sales, rental, use, consumption, distribution,
19 _____
20 the rental, the use, the consumption, the distribution, and
21 the storage to be used or consumed in this state of the
22 _____
23 by this chapter.

24 (8) PARTIAL EXEMPTIONS; VESSELS ENGAGED IN INTERSTATE

26 (a) The sale or use of vessels and parts thereof used
27 to transport persons or property in interstate or foreign
28 _____
29 the taxes imposed in this chapter only to the extent provided
30 herein. The basis of the tax shall be the ratio of intrastate

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1 carrier's vessels which were used in interstate or foreign
2 commerce and which had at least some Florida mileage during
3 the previous fiscal year. The ratio would be determined at the
4 close of the carrier's fiscal year. However, during the fiscal
5 year in which the vessel begins its initial operations in this
6 state, the vessel's mileage apportionment factor may be
7 _____
8 miles in this state to anticipated total miles for that year,
9 and, subsequently, additional tax must be paid on the vessel,
10 _____
11 ratio of the vessel's miles in this state to its total miles
12 for that year.This ratio shall be applied each month to the
13
14 which are used in Florida to establish that portion of the
15 total used and consumed in intrastate movement and subject to
16
17 any discretionary surtax shall be as set forth in s. 212.054.
18 Items, appropriate to carry out the purposes for which a
19
20 owner, operator, or agent of a vessel for use on board such
21 vessel shall be deemed to be parts of the vessel upon which
22
23 to transport persons or property in interstate and foreign
24 commerce are hereby determined to be susceptible to a distinct
25
26 of this chapter. Vessels and parts thereof used exclusively in
27 intrastate commerce do not qualify for the proration of tax.
28
29 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.--
30 (a) Railroads which are licensed as common carriers by
 Surface Transportation Board _____

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

28 (b) Motor vehicles which are engaged in interstate
29 commerce as common carriers, and parts thereof, used to
30 transport persons or property in interstate or foreign
31 commerce are subject to tax imposed in this chapter only to

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

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1 Section 11. Subsection (5) is added to section 212.11,

3 212.11 Tax returns and regulations.--

4
5 this chapter against that dealer's sales and use tax
6 liabilities, which credits are granted by reason of the

7
8 property, paying increased ad valorem taxes, operating a
9 business, or otherwise engaging in activity in an urban

10
11 Front Porch Community, a designated brownfield area, or an
12 urban infill area, must submit to the department with the

13
14 prescribed by the department which provides the information
15 and documentation required to verify the dealer's entitlement

16
17 urban high-crime area, enterprise zone, empowerment zone,
18 Front Porch Community, designated brownfield area, or urban

19
20 that is granted in the form of a refund of previously paid
21 taxes, supporting documentation must be provided with the

22
23 (b) The department may adopt rules prescribing the
24 form in which the report required by this subsection is to be

25
26 of electronic transmission.

27
28 (c) The department shall disallow any credit that is

29 Section 12. If the amendment to subsection (6) of
30 section 212.20, Florida Statutes, by section 35 of chapter

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1 of subsection (6) of section 212.20, Florida Statutes, is
2 amended to read:

3 212.20 Funds collected, disposition; additional powers
4 of department; operational expense; refund of taxes
5 adjudicated unconstitutionally collected.--

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

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

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

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

18 3. After the distribution under subparagraphs 1. and
19 2., 9.653 percent of the amount remitted by a sales tax dealer
20 located within a participating county pursuant to s. 218.61
21 shall be transferred into the Local Government Half-cent Sales
22 Tax Clearing Trust Fund.

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

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

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

24 b. The department shall distribute \$166,667 monthly
25 pursuant to s. 288.1162 to each applicant that has been
26 certified as a "facility for a new professional sports
27 franchise" or a "facility for a retained professional sports
28 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
29 distributed monthly by the department to each applicant that
30 has been certified as a "facility for a retained spring
31 training franchise" pursuant to s. 288.1162; however, not more

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

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

20 d. Beginning 30 days after notice by the Office of
21 Tourism, Trade, and Economic Development to the Department of
22 Revenue that the applicant has been certified as the
23 International Game Fish Association World Center facility
24 pursuant to s. 288.1169, and the facility is open to the
25 public, \$83,333 shall be distributed monthly, for up to 168
26 months, to the applicant. This distribution is subject to
27 reduction pursuant to s. 288.1169. A lump sum payment of
28 \$999,996 shall be made, after certification and before July 1,
29 2000.

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

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1 Section 13. 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 take effect, paragraph (e) of
4 subsection (6) of section 212.20, Florida Statutes, is amended
5 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 and s. 202.18(1)(b) and (2)(b) shall be as follows:

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

13 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

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

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

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

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

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

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

26 d. Each newly incorporated municipality that meets the
27 eligibility requirements established in s. 218.23 or in the
28 local act establishing the municipality is eligible to receive
29 a share of revenue sharing funds under s. 218.245. If the
30 total proceeds to be distributed are less than the amount
31 received in combination from the Revenue Sharing Trust Fund

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1 for Municipalities and the Municipal Financial Assistance
2 Trust Fund in the 1999-2000 fiscal year, plus the share for
3 any new municipalities, each municipality shall receive a
4 proportionate amount.

5 7. Of the remaining proceeds:

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

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

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

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

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

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1 reduction pursuant to s. 288.1169. A lump sum payment of
2 \$999,996 shall be made, after certification and before July 1,
3 2000.

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

6 Section 14. Paragraph (b) of subsection (6) of section
7 218.21, Florida Statutes, is amended to read:

8 218.21 Definitions.--As used in this part, the
9 following words and terms shall have the meanings ascribed
10 them in this section, except where the context clearly
11 indicates a different meaning:

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

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

21 2. Any government exercising municipal powers under s.
22 6(f), Art. VIII of the State Constitution may not receive less
23 than the aggregate amount it received from the Revenue Sharing
24 Trust Fund for Municipalities in the preceding fiscal year,
25 plus a percentage increase in such amount equal to the
26 percentage increase of the Revenue Sharing Trust Fund for
27 Municipalities for the preceding fiscal year. However, for the
28 distributions made during the 2001-2002 fiscal year, the
29 percentage increase shall be calculated as the revenues from
30 the Revenue Sharing Trust Fund for Municipalities for the
31 2001-2002 fiscal year, divided by the sum of the revenues from

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1 the Revenue Sharing Trust Fund for Municipalities for the
 2 1999-2000 fiscal year and the revenues from the Municipal
 3 Financial Assistance Trust Fund for the 1999-2000 fiscal year,
 4 minus one.

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

7 220.22 Returns; filing requirement.--

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

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

23 Section 17. Subsection (9) of section 213.27, Florida
 24 Statutes, is repealed.

25 Section 18. Section 213.256, Florida Statutes, is
 26 created to read:

27 213.256 Simplified Sales and Use Tax Administration
 28 Act.--

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

30 (a) "Department" means the Department of Revenue.

31 (b) "Agreement" means the Streamlined Sales and Use

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1 Tax Agreement as amended and adopted on January 27, 2001, by
2 the Executive Committee of the National Conference of State
3 Legislatures.

4 (c) "Certified automated system" means software
5 certified jointly by the states that are signatories to the
6 agreement to calculate the tax imposed by each jurisdiction on
7 a transaction, determine the amount of tax to remit to the
8 appropriate state, and maintain a record of the transaction.

9 (d) "Certified service provider" means an agent
10 certified jointly by the states that are signatories to the
11 agreement to perform all of the seller's sales tax functions.

12 (e) "Person" means an individual, trust, estate,
13 fiduciary, partnership, limited liability company, limited
14 liability partnership, corporation, or any other legal entity.

15 (f) "Sales tax" means the tax levied under chapter
16 212.

17 (g) "Seller" means any person making sales, leases, or
18 rentals of personal property or services.

19 (h) "State" means any state of the United States and
20 the District of Columbia.

21 (i) "Use tax" means the tax levied under chapter 212.

22 (2)(a) The executive director of the department shall
23 enter into the Streamlined Sales and Use Tax Agreement with
24 one or more states to simplify and modernize sales and use tax
25 administration in order to substantially reduce the burden of
26 tax compliance for all sellers and for all types of commerce.
27 In furtherance of the agreement, the executive director of the
28 department or his or her designee shall act jointly with other
29 states that are members of the agreement to establish
30 standards for certification of a certified service provider
31 and certified automated system and establish performance

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1 standards for multistate sellers.

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

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

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

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

17 (b) The agreement must establish uniform standards
18 for:

19 1. The sourcing of transactions to taxing
20 jurisdictions.

21 2. The administration of exempt sales.

22 3. Sales and use tax returns and remittances.

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

27 (d) The agreement must provide that registration with
28 the central registration system and the collection of sales
29 and use taxes in the signatory state will not be used as a
30 factor in determining whether the seller has nexus with a
31 state for any tax.

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

3 1. Restricting variances between the state and local
4 tax bases.

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

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

14 4. Providing notice of changes in local sales and use
15 tax rates and of local changes in the boundaries of local
16 taxing jurisdictions.

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

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

28 (h) The agreement must require each state to adopt a
29 uniform policy for certified service providers which protects
30 the privacy of consumers and maintains the confidentiality of
31 tax information.

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

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

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

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

27 (7)(a) The agreement authorized by this act binds and
28 inures only to the benefit of this state and the other member
29 states. No person, other than a member state, is an intended
30 beneficiary of the agreement. Any benefit to a person other
31 than a state is established by the laws of this state and of

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1 other member states and not by the terms of the agreement.

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

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

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

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

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1 seller and review the seller's procedures to determine if the
2 certified service provider's system is functioning properly
3 and to determine the extent to which the seller's transactions
4 are being processed by the certified service provider.

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

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

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

25 (10) On or before January 1 annually, the department
26 shall provide recommendations to the President of the Senate,
27 the Senate Minority Leader, the Speaker of the House of
28 Representatives, and the Minority Leader of the House of
29 Representatives for provisions to be adopted for inclusion
30 within the system which are necessary to bring it into
31 compliance with the Streamlined Sales and Use Tax Agreement.

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

3 213.285 Certified audits.--

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

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

20 (c) The certified audits project is repealed on July
21 1, 2006 ~~2002~~, or upon completion of the project as determined
22 by the department, whichever occurs first.

23 Section 20. Paragraph (n) of subsection (7) of section
24 213.053, Florida Statutes, is amended to read:

25 213.053 Confidentiality and information sharing.--

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

28 (n) Information contained in returns, reports,
29 accounts, or declarations to the Board of Accountancy in
30 connection with a disciplinary proceeding conducted pursuant
31 to chapter 473 when related to a certified public accountant

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

10

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

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

20 213.21 Informal conferences; compromises.--

21 (8) In order to determine whether certified audits are
22 an effective tool in the overall state tax collection effort,
23 the executive director of the department or the executive
24 director's designee shall settle or compromise penalty
25 liabilities of taxpayers who participate in the certified
26 audits project. As further incentive for participating in the
27 program, the department shall abate the first \$25,000 of any
28 interest liability and 25 percent of any interest due in
29 excess of the first \$25,000. A settlement or compromise of
30 penalties or interest pursuant to this subsection shall not be
31 subject to the provisions of paragraph (3)(a), except for the

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1 requirement relating to confidentiality of records. The
2 department may consider an additional compromise of tax or
3 interest pursuant to the provisions of paragraph (3)(a). This
4 subsection does not apply to any liability related to taxes
5 collected but not remitted to the department. This subsection
6 is repealed on July 1, 2006 ~~2002~~.

7 Section 22. Section 213.30, Florida Statutes, is
8 amended to read:

9 213.30 Compensation for information relating to a
10 violation of the tax laws.--

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

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

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

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

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

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

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

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

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

28 (f) The Division of Unemployment Compensation is
29 transferred by a type two transfer, as defined in section
30 20.06(2), Florida Statutes, from the Department of Labor and
31 Employment Security to the Agency for Workforce Innovation.

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

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

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

14 45.031 Judicial sales procedure.--In any sale of real
 15 or personal property under an order or judgment, the following
 16 procedure may be followed as an alternative to any other sale
 17 procedure if so ordered by the court:

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

30
 31 (Caption of Action)

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CERTIFICATE OF DISBURSEMENTS

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:

Name	Amount
Total	

WITNESS my hand and the seal of the court on,
 ...(year)....
...(Clerk)...
By ...(Deputy Clerk)...

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.

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

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

(4)(a) The Department of Revenue has the right to participate in the disbursement of funds remaining in the registry of the court after distribution pursuant to s. 45.031(7). The department shall participate in accordance with applicable procedures in any mortgage foreclosure action in

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1 which the department has a duly filed tax warrant, or
2 interests under a lien arising from a judgment, order, or
3 decree for child support, or interest in an unemployment
4 compensation tax lien pursuant to a contract with the Agency
5 for Workforce Innovation, against the subject property and
6 with the same priority, regardless of whether a default
7 against the department, the Agency for Workforce Innovation,
8 or the Department of Labor and Employment Security has been
9 entered for failure to file an answer or other responsive
10 pleading.

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

13 213.053 Confidentiality and information sharing.--

14 (1) The provisions of this section apply to s.
15 125.0104, county government; s. 125.0108, tourist impact tax;
16 chapter 175, municipal firefighters' pension trust funds;
17 chapter 185, municipal police officers' retirement trust
18 funds; chapter 198, estate taxes; chapter 199, intangible
19 personal property taxes; chapter 201, excise tax on documents;
20 chapter 203, gross receipts taxes; chapter 211, tax on
21 severance and production of minerals; chapter 212, tax on
22 sales, use, and other transactions; chapter 220, income tax
23 code; chapter 221, emergency excise tax; s. 252.372, emergency
24 management, preparedness, and assistance surcharge; s.
25 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
26 pollutant spill prevention and control; s. 403.718, waste tire
27 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
28 registration of secondhand dealers; s. 538.25, registration of
29 secondary metals recyclers; ss. 624.501 and 624.509-624.515,
30 insurance code; s. 681.117, motor vehicle warranty
31 enforcement; and s. 896.102, reports of financial transactions

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1 in trade or business. The provisions of this section, except
2 paragraph (7)(f), also apply to chapter 443 while the
3 department is performing tax collection services for the
4 Agency for Workforce Innovation pursuant to chapter 2000-165,
5 Laws of Florida; however, the exceptions to confidentiality
6 contained in ss. 443.171(7) and 443.1715 remain in full force
7 and effect.

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

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

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

19 201.02 Tax on deeds and other instruments relating to
20 real property or interests in real property.--

21 (8) The taxes imposed by this section do not apply to
22 deeds, instruments, or writings whereby any lands, tenements,
23 or other real property, or any interest therein, is granted,
24 assigned, transferred, or otherwise conveyed from an electric
25 utility to a regional transmission organization under the
26 jurisdiction of the Federal Energy Regulatory Commission.

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

29 212.02 Definitions.--The following terms and phrases
30 when used in this chapter have the meanings ascribed to them
31 in this section, except where the context clearly indicates a

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1 different meaning:

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

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

30 Section 32. Paragraph (a) of subsection (1) of section
31 212.031, Florida Statutes, is amended to read:

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

3 (1)

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

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

10 2. Used exclusively as dwelling units.

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

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

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

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

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

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

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

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

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

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1 212.06(1)(b), and includes:

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

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

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

25

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

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

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

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

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

30 13. Property used or occupied predominantly for space
31 flight business purposes. As used in this subparagraph, "space

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

20 Section 33. Effective July 1, 2003, paragraph (a) of
21 subsection (1) of section 212.031, Florida Statutes, as
22 amended by section 3 of chapter 2000-345, Laws of Florida, is
23 amended to read:

24 212.031 Lease or rental of or license in real
25 property.--

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

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

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1 2. Used exclusively as dwelling units.

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

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

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

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

31 7. Property used at an airport exclusively for the

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1 purpose of aircraft landing or aircraft taxiing or property
2 used by an airline for the purpose of loading or unloading
3 passengers or property onto or from aircraft or for fueling
4 aircraft.

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

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

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

24 a. Photography, sound and recording, casting, location
25 managing and scouting, shooting, creation of special and
26 optical effects, animation, adaptation (language, media,
27 electronic, or otherwise), technological modifications,
28 computer graphics, set and stage support (such as
29 electricians, lighting designers and operators, greensmen,
30 prop managers and assistants, and grips), wardrobe (design,
31 preparation, and management), hair and makeup (design,

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1 purposes of this subparagraph, the term "sale" shall not
2 include the leasing of tangible personal property.

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

13 12. Property used or occupied predominantly for space
14 flight business purposes. As used in this subparagraph, "space
15 flight business" means the manufacturing, processing, or
16 assembly of a space facility, space propulsion system, space
17 vehicle, satellite, or station of any kind possessing the
18 capacity for space flight, as defined by s. 212.02(23), or
19 components thereof, and also means the following activities
20 supporting space flight: vehicle launch activities, flight
21 operations, ground control or ground support, and all
22 administrative activities directly related thereto. Property
23 shall be deemed to be used or occupied predominantly for space
24 flight business purposes if more than 50 percent of the
25 property, or improvements thereon, is used for one or more
26 space flight business purposes. Possession by a landlord,
27 lessor, or licensor of a signed written statement from the
28 tenant, lessee, or licensee claiming the exemption shall
29 relieve the landlord, lessor, or licensor from the
30 responsibility of collecting the tax, and the department shall
31 look solely to the tenant, lessee, or licensee for recovery of

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1 such tax if it determines that the exemption was not
2 applicable.

3 Section 34. Subsection (1) and paragraph (a) of
4 subsection (2) of section 201.08, Florida Statutes, are
5 amended to read:

6 201.08 Tax on promissory or nonnegotiable notes,
7 written obligations to pay money, or assignments of wages or
8 other compensation; exception.--

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

17 (b) On mortgages, trust deeds, security agreements, or
18 other evidences of indebtedness filed or recorded in this
19 state, and for each renewal of the same, the tax shall be 35
20 cents on each \$100 or fraction thereof of the indebtedness or
21 obligation evidenced thereby. Mortgages, including, but not
22 limited to, mortgages executed without the state and recorded
23 in the state, which incorporate the certificate of
24 indebtedness, not otherwise shown in separate instruments, are
25 subject to the same tax at the same rate. When there is both
26 a mortgage, trust deed, or security agreement and a note,
27 certificate of indebtedness, or obligation, the tax shall be
28 paid on the mortgage, trust deed, or security agreement at the
29 time of recordation. A notation shall be made on the note,
30 certificate of indebtedness, or obligation that the tax has
31 been paid on the mortgage, trust deed, or security agreement.

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

22 (2)(a) On promissory notes, nonnegotiable notes,
23 written obligations to pay money, or other compensation, made,
24 executed, delivered, sold, transferred, or assigned in the
25 state, in connection with sales made under retail charge
26 account services, incident to sales which are not conditional
27 in character and which are not secured by mortgage or other
28 pledge of purchaser, the tax shall be 35 cents on each \$100 or
29 fraction thereof of the gross amount of the indebtedness
30 evidenced by such instruments, payable quarterly on such forms
31 and under such rules and regulations as may be promulgated by

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1 the Department of Revenue. The tax on any document described
2 in this paragraph shall not exceed \$2,450.

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

6 443.1315 Treatment of Indian tribes.--

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

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

10 (b) "Employment" includes service performed in the
11 employ of an Indian tribe, as defined by s. 3306(u) of the
12 Federal Unemployment Tax Act, provided such service is
13 excluded from "employment," as defined by that act, solely by
14 reason of s. 3306(c)(7) of said act and is not otherwise
15 excluded from "employment" under this chapter. For purposes of
16 this section, the exclusions from employment under s.
17 443.036(21)(d) shall be applicable to services performed in
18 the employ of an Indian tribe.

19 (2) Benefits based on service in employment, as
20 defined by this section, shall be payable in the same amount,
21 on the same terms, and subject to the same conditions as
22 benefits payable on the basis of other service subject to this
23 chapter.

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

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1 (b) Indian tribes electing to make payments in lieu of
2 contributions must make such election in the same manner and
3 under the same conditions as provided by s. 443.131 for state
4 and local governments and nonprofit organizations subject to
5 this chapter. Indian tribes shall determine if reimbursement
6 for benefits paid will be elected by the tribe as a whole, by
7 individual tribal units, or by combinations of individual
8 tribal units.

9 (c) Indian tribes or tribal units shall be billed for
10 the full amount of benefits attributable to service in the
11 employ of the Indian tribe or tribal unit on the same schedule
12 as other employing units that have elected to make payments in
13 lieu of contributions.

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

19 1. Execute and file with the director or his or her
20 designee a surety bond approved by the director or his or her
21 designee; or

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

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

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

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

15 2. The director or his or her designee may determine
16 that any Indian tribe that loses coverage under subparagraph
17 1. may have services performed for such tribe again included
18 as "employment" for purposes of paragraph (1)(b) if all
19 contributions, payments in lieu of contributions, penalties,
20 and interest have been paid.

21 (c) If an Indian tribe fails to make payments required
22 under this section, including assessments of interest and
23 penalty, within 90 days after a final notice of delinquency,
24 the director of the Agency for Workforce Innovation shall
25 immediately notify the United States Internal Revenue Service
26 and the United States Department of Labor.

27 (5) Notices of payment and reporting delinquency to
28 Indian tribes or their tribal units shall include information
29 that failure to make full payment within the prescribed
30 timeframe:

31 (a) Will cause the Indian tribe to be liable for taxes

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1 under the Federal Unemployment Tax Act.

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

4 (c) Could cause the Indian tribe to be excepted from
5 the definition of "employer," as provided in paragraph (1)(a),
6 and services in the employ of the Indian tribe, as provided in
7 paragraph (1)(b), to be excepted from "employment."

8 (6) Extended benefits paid that are attributable to
9 service in the employ of an Indian tribe and not reimbursed by
10 the Federal Government shall be financed in their entirety by
11 such Indian tribe.

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

15 Section 36. Paragraph (e) of subsection (3) of section
16 443.131, Florida Statutes, is amended to read:

17 443.131 Contributions.--

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

19 (e)1. Variations from the standard rate of
20 contributions shall be assigned with respect to each calendar
21 year to employers eligible therefor. In determining the
22 contribution rate, varying from the standard rate to be
23 assigned each employer, adjustment factors provided for in
24 sub-subparagraphs a.-c. will be added to the benefit ratio.
25 This addition will be accomplished in two steps by adding a
26 variable adjustment factor and a final adjustment factor as
27 defined below. The sum of these adjustment factors provided
28 for in sub-subparagraphs a.-c. will first be algebraically
29 summed. The sum of these adjustment factors will then be
30 divided by a gross benefit ratio to be determined as follows:
31 Total benefit payments for the previous 3 years, as defined in

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

29 a. An adjustment factor for noncharge benefits will be
30 computed to the fifth decimal place, and rounded to the fourth
31 decimal place, by dividing the amount of benefit payments

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1 noncharged in the 3 preceding years as defined in subparagraph
2 (b)1. by the taxable payroll of employers eligible to be
3 considered for assignment of a contribution rate different
4 from the standard rate that have a benefit ratio for the
5 current year less than the maximum contribution rate. The
6 taxable payroll of such employers will be the taxable payrolls
7 for the 3 years ending June 30 of the current calendar year
8 that had been reported to the division by September 30 of the
9 same calendar year. Noncharge benefits for the purpose of this
10 section shall be defined as benefit payments to an individual
11 which were paid from the Unemployment Compensation Trust Fund
12 but which were not charged to the unemployment record of any
13 employer.

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

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1 the sum of the individual employer excess payments for those
2 employers that were eligible to be considered for assignment
3 of a contribution rate different from the standard rate.

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

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

16 d. The maximum contribution rate that can be assigned
17 to any employer shall be 5.4 percent, except those employers
18 participating in an approved short-time compensation plan in
19 which case the maximum shall be 1 percent above the current
20 maximum contribution rate, with respect to any calendar year
21 in which short-time compensation benefits are in the
22 employer's employment record.

23 2. In the event of the transfer of employment records
24 to an employing unit pursuant to paragraph (g) which, prior to
25 such transfer, was an employer, the division shall recompute a
26 benefit ratio for the successor employer on the basis of the
27 combined employment records and reassign an appropriate
28 contribution rate to such successor employer as of the
29 beginning of the calendar quarter immediately following the
30 effective date of such transfer of employment records.

31 Section 37. Subsection (1) of section 561.501, Florida

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1 Statutes, is amended to read:

2 561.501 Surcharge on sale of alcoholic beverages for
3 consumption on the premises; penalty.--

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

19 Section 38. Effective July 1, 2001, subsection (6) is
20 added to section 236.25, Florida Statutes, to read:

21 236.25 District school tax.--

22 (6) In addition to the maximum millage levied under
23 this section and the General Appropriations Act, a school
24 district may levy, by local referendum or in a general
25 election, additional millage for school operational purposes
26 up to an amount that, when combined with nonvoted millage
27 levied under this section, does not exceed the 10-mill limit
28 established in s. 9(b), Art. VII of the State Constitution.
29 Any such levy shall be for a maximum of 4 years and shall be
30 counted as part of the 10-mill limit established in s. 9(b),
31 Art. VII of the State Constitution. Millage elections

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1 conducted under the authority granted pursuant to this section
2 are subject to ss. 236.31 and 236.32. Funds generated by such
3 additional millage do not become a part of the calculation of
4 the Florida Education Finance Program total potential funds in
5 2001-2002 or any subsequent year and must not be incorporated
6 in the calculation of any hold-harmless or other component of
7 the Florida Education Finance Program formula in any year.

8 Section 39. Effective July 1, 2001, section 236.31,
9 Florida Statutes, is amended to read:

10 236.31 District millage elections.--

11 (1) The school board, pursuant to resolution adopted
12 at a regular meeting, shall direct the county commissioners to
13 call an election at which the electors within the school
14 districts may approve an ad valorem tax millage as authorized
15 in s. 9, Art. VII of the State Constitution. Such election may
16 be held at any time, except that not more than one such
17 election shall be held during any 12-month period. Any
18 millage so authorized shall be levied for a period not in
19 excess of 2 years or until changed by another millage
20 election, whichever is the earlier. In the event any such
21 election is invalidated by a court of competent jurisdiction,
22 such invalidated election shall be considered not to have been
23 held.

24 (2) The school board, pursuant to resolution adopted
25 at a regular meeting, shall direct the county commissioners to
26 call an election at which the electors within the school
27 district may approve an ad valorem tax millage as authorized
28 under s. 236.25(6). Such election may be held at any time,
29 except that not more than one such election shall be held
30 during any 12-month period. Any millage so authorized shall be
31 levied for a period not in excess of 4 years or until changed

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1 by another millage election, whichever is earlier. If any such
2 election is invalidated by a court of competent jurisdiction,
3 such invalidated election shall be considered not to have been
4 held.

5 Section 40. Effective July 1, 2001, section 236.32,
6 Florida Statutes, is amended to read:

7 (Substantial rewording of section. See
8 s. 236.32, F.S., for present text.)

9 236.32 Procedures for holding and conducting school
10 district millage elections.--

11 (1) HOLDING ELECTIONS.--All school district millage
12 elections shall be held and conducted in the manner prescribed
13 by law for holding general elections, except as provided in
14 this chapter.

15 (2) FORM OF BALLOT.--

16 (a) The school board may propose a single millage or
17 two millages, with one for operating expenses and another for
18 a local capital improvement reserve fund. When two millage
19 figures are proposed, each millage must be voted on
20 separately.

21 (b) The school board shall provide the wording of the
22 substance of the measure and the ballot title in the
23 resolution calling for the election. The wording of the
24 ballot must conform to the provisions of s. 101.161.

25 (3) QUALIFICATION OF ELECTORS.--All qualified electors
26 of the school district are entitled to vote in the election to
27 set the school tax district millage levy.

28 (4) RESULTS OF ELECTION.--When the school board
29 proposes one tax levy for operating expenses and another for
30 the local capital improvement reserve fund, the results shall
31 be considered separately. The tax levy shall be levied only

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1 in case a majority of the electors participating in the
2 election vote in favor of the proposed special millage.

3 (5) EXPENSES OF ELECTION.--The cost of the publication
4 of the notice of the election and all expenses of the election
5 in the school district shall be paid by the school board.

6 Section 41. Except as otherwise expressly provided in
7 this act, this act shall take effect upon becoming a law.

8
9

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

11 And the title is amended as follows:

12 Delete everything before the enacting clause

13
14

and insert:

15 A bill to be entitled
16 An act relating to tax administration;
17 repealing s. 212.084(6), F.S.; eliminating
18 provisions for temporary exemption
19 certificates; repealing s. 212.08(7)(ccc),
20 F.S.; eliminating the specific sales tax
21 exemption for organizations providing crime
22 prevention, drunk-driving prevention, and
23 juvenile-delinquency-prevention services;
24 amending s. 212.08, F.S.; revising the
25 application of the sales tax exemption for the
26 sale of drinking water in bottles or other
27 containers; reinstating retroactively the sales
28 tax exemption for parent-teacher organizations
29 and parent-teacher associations; eliminating
30 obsolete provisions; requiring a purchaser to
31 file an affidavit stating the exempt nature of

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1 a purchase with the selling vendor instead of
2 the Department of Revenue; providing for
3 retroactive application; replacing the
4 definition of the term "section 38 property"
5 with an express definition of the terms
6 "industrial machinery and equipment" and
7 "motion picture and video equipment"; providing
8 intent and purpose; imposing certain
9 requirements, for purposes of taxation, on the
10 removal of a motor vehicle from this state;
11 providing residency requirements of corporate
12 officers, corporate stockholders, and partners
13 in a partnership relating to the taxable status
14 of sales of motor vehicles; amending s. 212.06,
15 F.S.; clarifying the definition of the term
16 "fixtures"; eliminating reference to the term
17 "trade fixture"; amending s. 212.08, F.S.;

18 replacing the Interstate Commerce Commission
19 with the Surface Transportation Board as the
20 entity that licenses certain railroads as
21 common carriers; providing that, for a vessel,
22 railroad, or motor carrier engaged in
23 interstate or foreign commerce, sales tax
24 applies to taxable purchases in this state and
25 applies even if the vessel, railroad, or motor
26 carrier has operated for less than a fiscal
27 year; amending s. 212.11, F.S.; requiring a
28 dealer that claims certain tax credits by
29 reason of engaging in specified activities to
30 submit reports to the Department of Revenue;
31 providing requirements for such reports;

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1 authorizing the department to adopt rules;
2 providing for the disallowance of any credit
3 not supported by a report; amending s. 212.20,
4 F.S.; providing that newly incorporated
5 municipalities meeting certain criteria are
6 eligible to receive revenue sharing pursuant to
7 s. 218.245, F.S.; amending s. 218.21, F.S.;
8 providing a formula for revenue sharing
9 distributions made for a specified fiscal year;
10 amending s. 220.22, F.S.; eliminating the
11 initial year's information return for certain
12 corporations; repealing s. 624.509(10), F.S.,
13 which provides for an exemption from the
14 insurance premium tax for insurers who write
15 monoline flood insurance policies; repealing s.
16 213.27(9), F.S., which authorizes the
17 Department of Revenue to contract with certain
18 vendors to develop and implement a voluntary
19 system for sales and use tax collection and
20 administration; creating s. 213.256, F.S., the
21 Simplified Sales and Use Tax Administration
22 Act; defining terms; authorizing the
23 department's participation in the Streamlined
24 Sales and Use Tax Agreement; providing that
25 each state that is a party to the agreement
26 must abide by certain requirements in order for
27 the department to enter into the agreement;
28 ensuring that when this state complies with the
29 agreement, the agreement cannot be used to
30 challenge existing state laws and statutes;
31 providing for the collection and remittance of

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1 the sales and use tax under the agreement;
2 providing for maintenance of confidentiality of
3 certain information; providing a penalty;
4 requiring the department to make annual
5 recommendations to the Legislature concerning
6 provisions that need to be adopted in order to
7 bring this state's system into compliance with
8 the Streamlined Sales and Use Tax Agreement;
9 amending s. 213.285, F.S.; delaying the future
10 repeal of the certified audit project; amending
11 ss. 213.053, 213.21, F.S.; conforming repeal
12 dates; amending s. 213.30, F.S.; clarifying
13 that the rewards program is the only available
14 means of obtaining compensation for information
15 regarding another person's failure to comply
16 with the state's tax laws; amending s. 11, ch.
17 2000-165, Laws of Florida; clarifying which
18 provisions of ch. 213, F.S., apply to the
19 collection of unemployment contributions;
20 amending s. 45.031, F.S.; requiring the clerk
21 of court to give notice to the Department of
22 Revenue if there is a surplus resulting from
23 the foreclosure of an unemployment compensation
24 tax lien; amending s. 69.041, F.S.; permitting
25 the department to participate in the
26 disbursement of unemployment compensation tax
27 lien foreclosure funds; amending s. 213.053,
28 F.S.; providing for confidentiality and
29 information sharing; abrogating the expiration
30 of s. 215.20(3), F.S., relating to service
31 charges against certain trust funds,

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1 notwithstanding s. 10, ch. 90-110, Laws of
2 Florida; repealing s. 4 of ch. 96-395, Laws of
3 Florida, which provides for the repeal of
4 exemptions provided for certain citizen support
5 organizations and the Florida Folk Festival;
6 providing for retroactive applicability;
7 amending s. 201.02, F.S., relating to the tax
8 on deeds and other instruments; exempting deeds
9 and other instruments from the tax if property
10 is conveyed from an electric utility to a
11 regional transmission organization; amending s.
12 212.02, F.S.; excluding from the definition of
13 "lease," "let," "rental," or "license" certain
14 payments made by a regional transmission
15 organization to an electric utility; amending
16 s. 212.031, F.S.; exempting property occupied
17 or used by certain regional transmission
18 organizations from the tax on the lease or
19 rental of or license in real property; amending
20 s. 201.08, F.S.; providing a limit on the
21 amount of the tax on promissory or
22 nonnegotiable notes, written obligations to pay
23 money, and assignments of wages or other
24 compensation and on certain promissory or
25 nonnegotiable notes, written obligations to pay
26 money, or other compensation made in connection
27 with sales made under retail charge account
28 services; creating s. 443.1315, F.S.; providing
29 definitions; providing for treatment of Indian
30 tribes under the Unemployment Compensation Law;
31 providing that Indian tribes or tribal units

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1 may elect to make payments in lieu of
2 contributions and providing requirements with
3 respect thereto; providing that such Indian
4 tribe or tribal unit may be required to file a
5 bond or deposit security at the discretion of
6 the director of the Agency for Workforce
7 Innovation; providing effect of failure of such
8 tribe or unit to make required payments;
9 providing requirements for notices; providing
10 responsibility for certain extended benefits;
11 providing for rules; providing for retroactive
12 application; amending s. 443.131, F.S. ;
13 reducing the Unemployment Compensation Trust
14 Fund balance thresholds used in computing
15 unemployment compensation contribution rate
16 adjustment factors; amending s. 561.501, F.S. ;
17 providing an exemption from the surcharge on
18 alcoholic beverages for specified nonprofit
19 organizations; amending s. 236.25, F.S. ;
20 allowing certain school districts to levy, by
21 referendum, additional district school taxes;
22 providing limitations on the uses of the
23 resulting revenues; amending s. 236.31, F.S. ;
24 providing for millage elections pursuant to s.
25 236.25, F.S. ; amending s. 236.32, F.S. ;
26 revising the procedures for conducting school
27 district millage elections; providing effective
28 dates.

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