

By Senator Peaden

1-1085-01

See HB 17

1 A bill to be entitled
 2 An act relating to intangible personal property
 3 taxes; repealing chapter 199, F.S., which
 4 provides for taxes on intangible personal
 5 property; amending ss. 72.011, 192.091,
 6 196.199, 196.1993, 201.23, 212.02, 213.015,
 7 213.05, 213.053, 213.054, 213.27, 213.31,
 8 215.555, 220.1845, 288.039, 288.1045, 288.106,
 9 288.1066, 376.30781, 440.49, 493.6102, 516.031,
 10 627.311, 627.351, 650.05, 655.071, 733.604,
 11 766.105, F.S., to conform to such repeal;
 12 repealing ss. 192.032(5), 192.042(3),
 13 193.114(4), 196.015(9), 607.1622(1)(g),
 14 731.111(2), F.S., relating to assessment of
 15 intangible personal property, the intangible
 16 personal property tax roll, filing of
 17 intangible tax returns as a factor in
 18 determining residency, intangible tax liability
 19 information in a corporation's annual report,
 20 and claims against a decedent's estate for
 21 intangible taxes; amending s. 192.0105, F.S.;
 22 conforming a reference; providing an effective
 23 date.

24
 25 Be It Enacted by the Legislature of the State of Florida:

26
 27 Section 1. Chapter 199, Florida Statutes, consisting
 28 of sections 199.012, 199.023, 199.032, 199.033, 199.042,
 29 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106,
 30 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183,
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1 199.185, 199.202, 199.212, 199.218, 199.232, 199.262, 199.272,
2 199.282, 199.292, and 199.303, Florida Statutes, is repealed.

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4 Florida, is repealed by section 58 of that chapter, paragraph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

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

10 (1)(a) A taxpayer may contest the legality of any
11 assessment or denial of refund of tax, fee, surcharge, permit,
12 interest, or penalty provided for under s. 125.0104, s.
13 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 203,
14 chapter 206, chapter 207, chapter 210, chapter 211, chapter
15 212, chapter 213, chapter 220, chapter 221, s. 370.07(3),
16 chapter 376, s. 403.717, s. 403.718, s. 403.7185, s. 538.09,
17 s. 538.25, chapter 550, chapter 561, chapter 562, chapter 563,
18 chapter 564, chapter 565, chapter 624, or s. 681.117 by filing
19 an action in circuit court; or, alternatively, the taxpayer
20 may file a petition under the applicable provisions of chapter
21 120. However, once an action has been initiated under s.
22 120.56, s. 120.565, s. 120.569, s. 120.57, or s.

23 120.80(14)(b), no action relating to the same subject matter
24 may be filed by the taxpayer in circuit court, and judicial
25 review shall be exclusively limited to appellate review
26 pursuant to s. 120.68; and once an action has been initiated
27 in circuit court, no action may be brought under chapter 120.

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

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

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

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

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

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

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

1 196.199 Government property exemption.--

2 (2) Property owned by the following governmental units
3 but used by nongovernmental lessees shall only be exempt from
4 taxation under the following conditions:

5 (b) Except as provided in paragraph (c), the exemption
6 provided by this subsection shall not apply to those portions
7 of a leasehold or other interest defined by s. 199.023(1)(d),
8 Florida Statutes, 2000, subject to the provisions of
9 subsection (7). ~~Such leasehold or other interest shall be~~
10 ~~taxed only as intangible personal property pursuant to chapter~~
11 ~~199 if rental payments are due in consideration of such~~
12 ~~leasehold or other interest.~~ If no rental payments are due
13 pursuant to the agreement creating such leasehold or other
14 interest, the leasehold or other interest shall be taxed as
15 real property. Nothing in this paragraph shall be deemed to
16 exempt personal property, buildings, or other real property
17 improvements owned by the lessee from ad valorem taxation.

18 Section 6. Section 196.1993, Florida Statutes, is
19 amended to read:

20 196.1993 Certain agreements with local governments for
21 use of public property; exemption.--Any agreement entered into
22 with a local governmental authority prior to January 1, 1969,
23 for use of public property, under which it was understood and
24 agreed in a written instrument or by special act that no ad
25 valorem real property taxes would be paid by the licensee or
26 lessee, shall be deemed a license or management agreement for
27 the use or management of public property. Such interest shall
28 be deemed not to convey an interest in the property and shall
29 not be subject to ad valorem real property taxation. Nothing
30 in this section shall be deemed to exempt such licensee from
31

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

31

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

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

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

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

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

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

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

7 215.555 Florida Hurricane Catastrophe Fund.--

8 (6) REVENUE BONDS.--

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

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

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

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

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

31

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 220.1845 Contaminated site rehabilitation tax
19 credit.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 2. Corporate income taxes under chapter 220.

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

20 ~~3.4.~~ Emergency excise taxes under chapter 221.

21 ~~4.5.~~ Excise taxes on documents under chapter 201.

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

23 220.03(1).

24 ~~6.7.~~ Insurance premium taxes under s. 624.509.

25 ~~7.8.~~ Occupational license fees under chapter 205.

26

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 4. The date the contract was executed or is expected
2 to be executed, and the date the contract is due to expire or
3 is expected to expire.

4 5. The commencement date for project operations under
5 the contract in this state.

6 6. The number of full-time equivalent jobs in this
7 state which are or will be dedicated to the project during the
8 year and the average wage of such jobs.

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

11 8. The percentage of the applicant's gross receipts
12 derived from Department of Defense contracts during the 5
13 taxable years immediately preceding the date the application
14 is submitted.

15 9. The amount of:

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

18 b. Corporate income taxes paid pursuant to chapter
19 220;

20 ~~c. Intangible personal property taxes paid pursuant to~~
21 ~~chapter 199;~~

22 c.d. Emergency excise taxes paid pursuant to chapter
23 221;

24 d.e. Excise taxes paid on documents pursuant to
25 chapter 201; and

26 e.f. Ad valorem taxes paid

27
28 during the 5 fiscal years immediately preceding the date of
29 the application, and the projected amounts of such taxes to be
30 due in the 3 fiscal years immediately following the date of
31 the application.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 9. The amount of:

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

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

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

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

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

1 ~~e.f.~~ Ad valorem taxes paid
2
3 during the 5 fiscal years immediately preceding the date of
4 the application, and the projected amounts of such taxes to be
5 due in the 3 fiscal years immediately following the date of
6 the application.
7 10. The estimated amount of tax refunds to be claimed
8 in each fiscal year.
9 11. A brief statement concerning the applicant's need
10 for tax refunds, and the proposed uses of such refunds by the
11 applicant.
12 12. A resolution adopted by the county commissioners
13 of the county in which the project will be located, which
14 recommends the applicant be approved as a qualified applicant,
15 and which indicates that the necessary commitments of local
16 financial support for the applicant exist. Prior to the
17 adoption of the resolution, the county commission may review
18 the proposed public or private sources of such support and
19 determine whether the proposed sources of local financial
20 support can be provided or, for any applicant whose project is
21 located in a county designated by the Rural Economic
22 Development Initiative, a resolution adopted by the county
23 commissioners of such county requesting that the applicant's
24 project be exempt from the local financial support
25 requirement.
26 13. Any additional information requested by the
27 office.
28 (d) Applications for certification based on a contract
29 for reuse of a defense-related facility must be submitted to
30 the office as prescribed by the office and must include, but
31 are not limited to, the following information:

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

1 ~~c.~~ Intangible personal property taxes paid pursuant to
2 chapter 199.

3 c.d. Emergency excise taxes paid pursuant to chapter
4 221.

5 d.e. Excise taxes paid on documents pursuant to
6 chapter 201.

7 e.f. Ad valorem taxes paid during the 5 fiscal years
8 immediately preceding the date of the application, and the
9 projected amounts of such taxes to be due in the 3 fiscal
10 years immediately following the date of the application.

11 10. The estimated amount of tax refunds to be claimed
12 in each fiscal year.

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

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

30 13. Any additional information requested by the
31 office.

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

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

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

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

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

12 a. Corporate income taxes under chapter 220.

13 b. Insurance premium tax under s. 624.509.

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

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

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

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

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

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

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

28 288.1066 Confidentiality of records.--

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

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

7 (c) The amount of:

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

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

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

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

16 4.5. Ad valorem taxes paid

17
18 during the 5 fiscal years immediately preceding the date of
19 the application, and the projected amounts of such taxes to be
20 due in the 3 fiscal years immediately following the date of
21 the application.

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

31 (d) The amount of:

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

3 2. Corporate income taxes paid pursuant to chapter
4 220;

5 ~~3. Intangible personal property taxes paid pursuant to~~
6 ~~chapter 199;~~

7 3.4. Emergency excise taxes paid pursuant to chapter
8 221; and

9 4.5. Ad valorem taxes paid

10

11 during the 5 fiscal years immediately preceding the date of
12 the application, and the projected amounts of such taxes to be
13 due in the 3 fiscal years immediately following the date of
14 the application.

15 Section 22. Paragraph (a) of subsection (2) and
16 subsections (3) and (12) of section 376.30781, Florida
17 Statutes, are amended to read:

18 376.30781 Partial tax credits for rehabilitation of
19 drycleaning-solvent-contaminated sites and brownfield sites in
20 designated brownfield areas; application process; rulemaking
21 authority; revocation authority.--

22 (2)(a) A credit in the amount of 35 percent of the
23 costs of voluntary cleanup activity that is integral to site
24 rehabilitation at the following sites is allowed pursuant to
25 ~~s. ss. 199.1055 and~~ 220.1845:

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

28 2. A drycleaning-solvent-contaminated site at which
29 cleanup is undertaken by the real property owner pursuant to
30 s. 376.3078(11), if the real property owner is not also, and
31

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5 516.031 Finance charge; maximum rates.--

6 (3) OTHER CHARGES.--

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

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

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

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

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

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

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

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

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

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

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

13

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

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

23 627.311 Joint underwriters and joint reinsurers.--
24 (4)

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

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

1 627.351 Insurance risk apportionment plans.--

2 (6) RESIDENTIAL PROPERTY AND CASUALTY JOINT
3 UNDERWRITING ASSOCIATION.--

4 (j) The Residential Property and Casualty Joint
5 Underwriting Association is not a state agency, board, or
6 commission. However, ~~for the purposes of s. 199.183(1), the~~
7 Residential Property and Casualty Joint Underwriting
8 Association ~~shall be considered a political subdivision of the~~
9 ~~state and~~ shall be exempt from the corporate income tax.

10 Section 28. Paragraph (b) of subsection (6) of section
11 650.05, Florida Statutes, is amended to read:

12 650.05 Plans for coverage of employees of political
13 subdivisions.--

14 (6)

15 (b) The grants-in-aid and other revenue referred to in
16 paragraph (a) specifically include, but are not limited to,
17 minimum foundation program grants to public school districts
18 and community colleges; gasoline, motor fuel, ~~intangible,~~
19 cigarette, racing, and insurance premium taxes distributed to
20 political subdivisions; and amounts specifically appropriated
21 as grants-in-aid for mental health, mental retardation, and
22 mosquito control programs.

23 Section 29. Subsection (1) of section 655.071, Florida
24 Statutes, is amended to read:

25 655.071 International banking facilities; definitions;
26 notice before establishment.--

27 (1) "International banking facility" means a set of
28 asset and liability accounts segregated on the books and
29 records of a banking organization, as that term is defined in
30 s. 199.023, Florida Statutes, 2000, that includes only
31 international banking facility deposits, borrowings, and

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

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

5 733.604 Inventory.--

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

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

16 766.105 Florida Patient's Compensation Fund.--

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

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

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

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

31

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

19 (4) THE RIGHT TO CONFIDENTIALITY.--

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

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

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LEGISLATIVE SUMMARY

Repeals the taxes on intangible personal property.