

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Needelman offered the following:

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13 **Amendment (with title amendment)**

14 On page 1, line 14,
15 remove from the bill: everything after the enacting clause,
16
17 and insert in lieu thereof:

18 Section 1. Paragraph (a) of subsection (1) of section
19 72.011, Florida Statutes, is amended to read:

20 72.011 Jurisdiction of circuit courts in specific tax
21 matters; administrative hearings and appeals; time for
22 commencing action; parties; deposits.--

23 (1)(a) A taxpayer may contest the legality of any
24 assessment or denial of refund of tax, fee, surcharge, permit,
25 interest, or penalty provided for under s. 125.0104, s.
26 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,
27 chapter 203, chapter 206, chapter 207, chapter 210, chapter
28 211, chapter 212, chapter 213, chapter 220, chapter 221, s.
29 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
30 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
31 chapter 563, chapter 564, chapter 565, chapter 624, or s.

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1 681.117 by filing an action in circuit court; or,
2 alternatively, the taxpayer may file a petition under the
3 applicable provisions of chapter 120. However, once an action
4 has been initiated under s. 120.56, s. 120.565, s. 120.569, s.
5 120.57, or s. 120.80(14)(b), no action relating to the same
6 subject matter may be filed by the taxpayer in circuit court,
7 and judicial review shall be exclusively limited to appellate
8 review pursuant to s. 120.68; and once an action has been
9 initiated in circuit court, no action may be brought under
10 chapter 120.

11 Section 2. Subsection (5) of section 192.091, Florida
12 Statutes, is amended to read:

13 192.091 Commissions of property appraisers and tax
14 collectors.--

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

18 Section 3. Paragraph (b) of subsection (2) of section
19 196.199, Florida Statutes, is amended to read:

20 196.199 Government property exemption.--

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

24 (b) Except as provided in paragraph (c), the exemption
25 provided by this subsection shall not apply to those portions
26 of a leasehold or other possessory interest in real property,
27 except for any leasehold or other possessory interest
28 described in s. 4(a), Art. VII of the State Constitution or
29 subsection (7), owned by the United States, the state, any
30 political subdivision of the state, any municipality of the
31 state, or any agency, authority, and other public body

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1 corporate of the state, which are undeveloped or predominantly
2 used for residential or commercial purposes and upon which
3 rental payments are due defined by s. 199.023(1)(d), subject
4 to the provisions of subsection (7). ~~Such leasehold or other~~
5 ~~interest shall be taxed only as intangible personal property~~
6 ~~pursuant to chapter 199 if rental payments are due in~~
7 ~~consideration of such leasehold or other interest.~~ If no
8 rental payments are due pursuant to the agreement creating
9 such leasehold or other interest, the leasehold or other
10 interest shall be taxed as real property. Nothing in this
11 paragraph shall be deemed to exempt personal property,
12 buildings, or other real property improvements owned by the
13 lessee from ad valorem taxation.

14 Section 4. Section 196.1993, Florida Statutes, is
15 amended to read:

16 196.1993 Certain agreements with local governments for
17 use of public property; exemption.--Any agreement entered into
18 with a local governmental authority prior to January 1, 1969,
19 for use of public property, under which it was understood and
20 agreed in a written instrument or by special act that no ad
21 valorem real property taxes would be paid by the licensee or
22 lessee, shall be deemed a license or management agreement for
23 the use or management of public property. Such interest shall
24 be deemed not to convey an interest in the property and shall
25 not be subject to ad valorem real property taxation. Nothing
26 in this section shall be deemed to exempt such licensee from
27 ~~the ad valorem intangible tax and the ad valorem personal~~
28 property tax.

29 Section 5. Subsection (4) of section 201.23, Florida
30 Statutes, is amended to read:

31 201.23 Foreign notes and other written obligations

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1 exempt.--

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

12 (b) For purposes of this subsection:

13 1. "Banking organization" means:

14 a. A bank organized and existing under the laws of
15 this state;

16 b. A national bank organized and existing pursuant to
17 the provisions of the National Bank Act, 12 U.S.C. ss. 21 et
18 seq., and maintaining its principal office in this state;

19 c. An Edge Act corporation organized pursuant to the
20 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C.
21 ss. 611 et seq., and maintaining an office in this state;

22 d. An international bank agency licensed pursuant to
23 the laws of this state;

24 e. A federal agency licensed pursuant to ss. 4 and 5
25 of the International Banking Act of 1978 to maintain an office
26 in this state;

27 f. A savings association organized and existing under
28 the laws of this state;

29 g. A federal association organized and existing
30 pursuant to the provisions of the Home Owners' Loan Act of
31 1933, 12 U.S.C. ss. 1461 et seq., and maintaining its

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1 principal office in this state; or

2 h. A Florida export finance corporation organized and
3 existing pursuant to the provisions of part V of chapter 288.

4 2. "International banking transaction" means:

5 a. The financing of the exportation from, or the
6 importation into, the United States or between jurisdictions
7 abroad of tangible personal property or services;

8 b. The financing of the production, preparation,
9 storage, or transportation of tangible personal property or
10 services which are identifiable as being directly and solely
11 for export from, or import into, the United States or between
12 jurisdictions abroad;

13 c. The financing of contracts, projects, or activities
14 to be performed substantially abroad, except those
15 transactions secured by a mortgage, deed of trust, or other
16 lien upon real property located in the state;

17 d. The receipt of deposits or borrowings or the
18 extensions of credit by an international banking facility,
19 except the loan or deposit of funds secured by mortgage, deed
20 of trust, or other lien upon real property located in the
21 state; or

22 e. Entering into foreign exchange trading or hedging
23 transactions in connection with the activities described in
24 sub-subparagraph d.

25 Section 6. Subsection (19) of section 212.02, Florida
26 Statutes, is amended to read:

27 212.02 Definitions.--The following terms and phrases
28 when used in this chapter have the meanings ascribed to them
29 in this section, except where the context clearly indicates a
30 different meaning:

31 (19) "Tangible personal property" means and includes

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1 personal property which may be seen, weighed, measured, or
2 touched or is in any manner perceptible to the senses,
3 including electric power or energy, boats, motor vehicles and
4 mobile homes as defined in s. 320.01(1) and (2), aircraft as
5 defined in s. 330.27, and all other types of vehicles. The
6 term "tangible personal property" does not include stocks,
7 bonds, notes, insurance, or other obligations or securities, ~~+~~
8 ~~intangibles as defined by the intangible tax law of the state;~~
9 or pari-mutuel tickets sold or issued under the racing laws of
10 the state.

11 Section 7. Subsections (3), (6), and (11) of section
12 213.015, Florida Statutes, are amended to read:

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

28 (3) The right to be represented or advised by counsel
29 or other qualified representatives at any time in
30 administrative interactions with the department, the right to
31 procedural safeguards with respect to recording of interviews

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1 during tax determination or collection processes conducted by
2 the department, the right to be treated in a professional
3 manner by department personnel, and the right to have audits,
4 inspections of records, and interviews conducted at a
5 reasonable time and place except in criminal and internal
6 investigations (see ss. 198.06, ~~199.218~~, 201.11(1), 203.02,
7 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a),
8 (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and
9 213.34).

10 (6) The right to be informed of impending collection
11 actions which require sale or seizure of property or freezing
12 of assets, except jeopardy assessments, and the right to at
13 least 30 days' notice in which to pay the liability or seek
14 further review (see ss. 198.20, ~~199.262~~, 201.16, 206.075,
15 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7),
16 212.14(1), 213.73(3), 213.731, and 220.739).

17 (11) The right to procedures for requesting
18 cancellation, release, or modification of liens filed by the
19 department and for requesting that any lien which is filed in
20 error be so noted on the lien cancellation filed by the
21 department, in public notice, and in notice to any credit
22 agency at the taxpayer's request (see ss. 198.22, ~~199.262~~,
23 212.15(4), 213.733, and 220.819).

24 Section 8. Section 213.05, Florida Statutes, is
25 amended to read:

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

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1 195, property assessment administration and finance; chapter
2 196, exemption; chapter 197, tax collections, sales, and
3 ~~liens; chapter 199, intangible personal property taxes; and~~
4 chapter 200, determination of millage. The Department of
5 Revenue shall have the responsibility of regulating,
6 controlling, and administering all revenue laws and performing
7 all duties as provided in s. 125.0104, the Local Option
8 Tourist Development Act; s. 125.0108, tourist impact tax;
9 chapter 198, estate taxes; chapter 201, excise tax on
10 documents; chapter 202, communications services tax; chapter
11 203, gross receipts taxes; chapter 206, motor and other fuel
12 taxes; chapter 211, tax on production of oil and gas and
13 severance of solid minerals; chapter 212, tax on sales, use,
14 and other transactions; chapter 220, income tax code; chapter
15 221, emergency excise tax; ss. 336.021 and 336.025, taxes on
16 motor fuel and special fuel; s. 370.07(3), Apalachicola Bay
17 oyster surcharge; s. 376.11, pollutant spill prevention and
18 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid
19 battery fees; s. 538.09, registration of secondhand dealers;
20 s. 538.25, registration of secondary metals recyclers; s.
21 624.4621, group self-insurer's fund premium tax; s. 624.5091,
22 retaliatory tax; s. 624.475, commercial self-insurance fund
23 premium tax; ss. 624.509-624.511, insurance code:
24 administration and general provisions; s. 624.515, State Fire
25 Marshal regulatory assessment; s. 627.357, medical malpractice
26 self-insurance premium tax; s. 629.5011, reciprocal insurers
27 premium tax; and s. 681.117, motor vehicle warranty
28 enforcement.

29 Section 9. Subsections (1) and (4), paragraphs (k) and
30 (p) of subsection (7), and paragraph (a) of subsection (14) of
31 section 213.053, Florida Statutes, are amended to read:

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1 213.053 Confidentiality and information sharing.--
2 (1)(a) 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 (b) The provisions of this section also apply to
22 chapter 202, the Communications Services Tax Simplification
23 Law. This paragraph is subject to the Open Government Sunset
24 Review Act of 1995 in accordance with s. 119.15, and shall
25 stand repealed on October 2, 2006, unless reviewed and saved
26 from repeal through reenactment by the Legislature.

27 (4) Nothing contained in this section shall prevent
28 the department from publishing statistics so classified as to
29 prevent the identification of particular accounts, reports,
30 declarations, or returns or prevent the department from
31 disclosing to the Comptroller the names and addresses of those

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1 taxpayers who have claimed ~~an exemption pursuant to s.~~
2 ~~199.185(1)(i)~~ or a deduction pursuant to s. 220.63(5).

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

5 (k) Payment information relative to chapters ~~199~~, 201,
6 212, 220, and 221 to the Office of Tourism, Trade, and
7 Economic Development in its administration of the tax refund
8 program for qualified defense contractors authorized by s.
9 288.1045 and the tax refund program for qualified target
10 industry businesses authorized by s. 288.106.

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

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

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

31 Section 10. Section 213.054, Florida Statutes, is

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1 amended to read:

2 213.054 Persons claiming tax exemptions or deductions;
3 annual report.--The Department of Revenue shall be responsible
4 for monitoring the utilization of ~~tax exemptions and tax~~
5 deductions authorized pursuant to chapter 81-179, Laws of
6 Florida. On or before September 1 of each year, the
7 department shall report to the Comptroller the names and
8 addresses of all persons who have claimed ~~an exemption~~
9 ~~pursuant to s. 199.185(1)(i) or a deduction pursuant to s.~~
10 220.63(5).

11 Section 11. Subsection (2) of section 213.13, Florida
12 Statutes, is amended to read:

13 213.13 Electronic remittance and distribution of funds
14 collected by clerks of the court.--

15 (2) The funds to be remitted electronically by the
16 clerks include proceeds from the taxes imposed by ~~chapter 199,~~
17 ~~chapter 201,~~and all other fees, fines, reimbursements, court
18 costs, or other court-related funds that the clerks must remit
19 to the state pursuant to law. At a minimum, these electronic
20 remittance procedures must include:

21 (a) The prescribed reporting frequency and time period
22 for the clerks to remit such funds and the prescribed time
23 period in which the department must electronically deposit the
24 funds received to the appropriate state and local funds and
25 accounts;

26 (b) The electronic format and type of debit remittance
27 system to be used by the clerks to remit the funds to the
28 department;

29 (c) The means of communication used to transmit the
30 required information; and

31 (d) The information that must be submitted with such

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1 remittance.

2 Section 12. Section 213.27, Florida Statutes, is
3 amended to read:

4 213.27 Contracts with debt collection agencies and
5 certain vendors.--

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

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

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1 ~~Contracts shall be made pursuant to chapter 287. The taxpayer~~
2 ~~must be notified by mail by the department 30 days prior to~~
3 ~~the department assigning identification of intangible personal~~
4 ~~property to an individual or business.~~

5 (2)~~(3)~~ Any contract may provide, in the discretion of
6 the executive director of the Department of Revenue, the
7 manner in which the compensation for such services will be
8 paid. Under standards established by the department, such
9 compensation shall be added to the amount of the tax and
10 collected as a part thereof by the agency or deducted from the
11 amount of tax, penalty, and interest actually collected.

12 (3)~~(4)~~ All funds collected under the terms of the
13 contract, less the fees provided in the contract, shall be
14 remitted to the department within 30 days from the date of
15 collection from a taxpayer. Forms to be used for such purpose
16 shall be prescribed by the department.

17 (4)~~(5)~~ The department shall require a bond from the
18 debt collection agency ~~or the individual or business~~
19 ~~contracted with under subsection (2)~~not in excess of \$100,000
20 guaranteeing compliance with the terms of the contract.
21 However, a bond of \$10,000 is required from a debt collection
22 agency if the agency does not actually collect and remit
23 delinquent funds to the department.

24 (5)~~(6)~~ The department may, for the purpose of
25 ascertaining the amount of or collecting any taxes due from a
26 person doing mail order business in this state, contract with
27 any auditing agency doing business within or without this
28 state for the purpose of conducting an audit of such mail
29 order business; however, such audit agency may not conduct an
30 audit on behalf of the department of any person domiciled in
31 this state, person registered for sales and use tax purposes

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1 in this state, or corporation filing a Florida corporate tax
2 return, if any such person or corporation objects to such
3 audit in writing to the department and the auditing agency.
4 The department shall notify the taxpayer by mail at least 30
5 days before the department assigns the collection of such
6 taxes.

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

17 (7)~~(8)~~(a) The executive director of the department may
18 enter into contracts with private vendors to develop and
19 implement systems to enhance tax collections where
20 compensation to the vendors is funded through increased tax
21 collections. The amount of compensation paid to a vendor
22 shall be based on a percentage of increased tax collections
23 attributable to the system after all administrative and
24 judicial appeals are exhausted, and the total amount of
25 compensation paid to a vendor shall not exceed the maximum
26 amount stated in the contract.

27 (b) A person acting on behalf of the department under
28 a contract authorized by this subsection does not exercise any
29 of the powers of the department, except that the person is an
30 agent of the department for the purposes of developing and
31 implementing a system to enhance tax collection.

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

7 Section 13. Section 213.31, Florida Statutes, is
8 amended to read:

9 213.31 Corporation Tax Administration Trust
10 Fund.--There is hereby created in the State Treasury the
11 Corporation Tax Administration Trust Fund. Moneys in the fund
12 are hereby appropriated to the Department of Revenue for the
13 administration of taxes levied upon corporations, including,
14 but not limited to, those imposed under ~~chapter 199~~, chapter
15 220, or chapter 221.

16 Section 14. Paragraph (c) of subsection (6) of section
17 215.555, Florida Statutes, is amended to read:

18 215.555 Florida Hurricane Catastrophe Fund.--

19 (6) REVENUE BONDS.--

20 (c) Florida Hurricane Catastrophe Fund Finance
21 Corporation.--

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

24 a. The public benefits corporation created under this
25 paragraph will provide a mechanism necessary for the
26 cost-effective and efficient issuance of bonds. This mechanism
27 will eliminate unnecessary costs in the bond issuance process,
28 thereby increasing the amounts available to pay reimbursement
29 for losses to property sustained as a result of hurricane
30 damage.

31 b. The purpose of such bonds is to fund reimbursements

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1 through the Florida Hurricane Catastrophe Fund to pay for the
2 costs of construction, reconstruction, repair, restoration,
3 and other costs associated with damage to properties of
4 policyholders of covered policies due to the occurrence of a
5 hurricane.

6 c. The efficacy of the financing mechanism will be
7 enhanced by the corporation's ownership of the assessments, by
8 the insulation of the assessments from possible bankruptcy
9 proceedings, and by covenants of the state with the
10 corporation's bondholders.

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

14 b. The corporation shall operate under a five-member
15 board of directors consisting of the Governor or a designee,
16 the Comptroller or a designee, the Treasurer or a designee,
17 the director of the Division of Bond Finance of the State
18 Board of Administration, and the chief operating officer of
19 the Florida Hurricane Catastrophe Fund.

20 c. The corporation has all of the powers of
21 corporations under chapter 607 and under chapter 617, subject
22 only to the provisions of this subsection.

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

26 e. The corporation may invest in any of the
27 investments authorized under s. 215.47.

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

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

7 b. The state hereby covenants with holders of bonds of
8 the corporation that the state will not repeal or abrogate the
9 power of the board to direct the Department of Insurance to
10 levy the assessments and to collect the proceeds of the
11 revenues pledged to the payment of such bonds as long as any
12 such bonds remain outstanding unless adequate provision has
13 been made for the payment of such bonds pursuant to the
14 documents authorizing the issuance of such bonds.

15 4. The bonds of the corporation are not a debt of the
16 state or of any political subdivision, and neither the state
17 nor any political subdivision is liable on such bonds. The
18 corporation does not have the power to pledge the credit, the
19 revenues, or the taxing power of the state or of any political
20 subdivision. The credit, revenues, or taxing power of the
21 state or of any political subdivision shall not be deemed to
22 be pledged to the payment of any bonds of the corporation.

23 5.a. The property, revenues, and other assets of the
24 corporation; the transactions and operations of the
25 corporation and the income from such transactions and
26 operations; and all bonds issued under this paragraph and
27 interest on such bonds are exempt from taxation by the state
28 and any political subdivision, including ~~the intangibles tax~~
29 ~~under chapter 199 and~~ the income tax under chapter 220. This
30 exemption does not apply to any tax imposed by chapter 220 on
31 interest, income, or profits on debt obligations owned by

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1 corporations other than the Florida Hurricane Catastrophe Fund
2 Finance Corporation.

3 b. All bonds of the corporation shall be and
4 constitute legal investments without limitation for all public
5 bodies of this state; for all banks, trust companies, savings
6 banks, savings associations, savings and loan associations,
7 and investment companies; for all administrators, executors,
8 trustees, and other fiduciaries; for all insurance companies
9 and associations and other persons carrying on an insurance
10 business; and for all other persons who are now or may
11 hereafter be authorized to invest in bonds or other
12 obligations of the state and shall be and constitute eligible
13 securities to be deposited as collateral for the security of
14 any state, county, municipal, or other public funds. This
15 sub-subparagraph shall be considered as additional and
16 supplemental authority and shall not be limited without
17 specific reference to this sub-subparagraph.

18 6. The corporation and its corporate existence shall
19 continue until terminated by law; however, no such law shall
20 take effect as long as the corporation has bonds outstanding
21 unless adequate provision has been made for the payment of
22 such bonds pursuant to the documents authorizing the issuance
23 of such bonds. Upon termination of the existence of the
24 corporation, all of its rights and properties in excess of its
25 obligations shall pass to and be vested in the state.

26 Section 15. Section 220.1845, Florida Statutes, is
27 amended to read:

28 220.1845 Contaminated site rehabilitation tax
29 credit.--

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

31 (a) A credit in the amount of 35 percent of the costs

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1 of voluntary cleanup activity that is integral to site
2 rehabilitation at the following sites is allowed against any
3 tax due for a taxable year under this chapter:

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

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

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

13 (b) A taxpayer, or multiple taxpayers working jointly
14 to clean up a single site, may not receive more than \$250,000
15 per year in tax credits for each site voluntarily
16 rehabilitated. Multiple taxpayers shall receive tax credits in
17 the same proportion as their contribution to payment of
18 cleanup costs. Subject to the same conditions and limitations
19 as provided in this section, a municipality or county which
20 voluntarily rehabilitates a site may receive not more than
21 \$250,000 per year in tax credits which it can subsequently
22 transfer subject to the provisions in paragraph (g) ~~(h)~~.

23 (c) If the credit granted under this section is not
24 fully used in any one year because of insufficient tax
25 liability on the part of the corporation, the unused amount
26 may be carried forward for a period not to exceed 5 years. The
27 carryover credit may be used in a subsequent year when the tax
28 imposed by this chapter for that year exceeds the credit for
29 which the corporation is eligible in that year under this
30 section after applying the other credits and unused carryovers
31 in the order provided by s. 220.02(8).

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1 (d) A taxpayer that files a consolidated return in
2 this state as a member of an affiliated group under s.
3 220.131(1) may be allowed the credit on a consolidated return
4 basis up to the amount of tax imposed upon and paid by the
5 taxpayer that incurred the rehabilitation costs.

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

9 (e)(f) A taxpayer that receives state-funded site
10 rehabilitation under s. 376.3078(3) for rehabilitation of a
11 drycleaning-solvent-contaminated site is ineligible to receive
12 credit under this section for costs incurred by the taxpayer
13 in conjunction with the rehabilitation of that site during the
14 same time period that state-administered site rehabilitation
15 was underway.

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

19 (g)(h)1. Tax credits that may be available under this
20 section to an entity eligible under s. 376.30781 may be
21 transferred after a merger or acquisition to the surviving or
22 acquiring entity and used in the same manner and with the same
23 limitations.

24 2. The entity or its surviving or acquiring entity as
25 described in subparagraph 1., may transfer any unused credit
26 in whole or in units of no less than 25 percent of the
27 remaining credit. The entity acquiring such credit may use it
28 in the same manner and with the same limitation as described
29 in this section. Such transferred credits may not be
30 transferred again although they may succeed to a surviving or
31 acquiring entity subject to the same conditions and

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1 limitations as described in this section.

2 3. In the event the credit provided for under this
3 section is reduced either as a result of a determination by
4 the Department of Environmental Protection or an examination
5 or audit by the Department of Revenue, such tax deficiency
6 shall be recovered from the first entity, or the surviving or
7 acquiring entity, to have claimed such credit up to the amount
8 of credit taken. Any subsequent deficiencies shall be
9 assessed against any entity acquiring and claiming such
10 credit, or in the case of multiple succeeding entities in the
11 order of credit succession.

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

19 (2) FILING REQUIREMENTS.--Any corporation that wishes
20 to obtain credit under this section must submit with its
21 return a tax credit certificate approving partial tax credits
22 issued by the Department of Environmental Protection under s.
23 376.30781.

24 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
25 FORFEITURE.--

26 (a) The Department of Revenue may adopt rules to
27 prescribe any necessary forms required to claim a tax credit
28 under this section and to provide the administrative
29 guidelines and procedures required to administer this section.

30 (b) In addition to its existing audit and
31 investigation authority relating to ~~chapter 199~~ and this

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1 chapter, the Department of Revenue may perform any additional
2 financial and technical audits and investigations, including
3 examining the accounts, books, or records of the tax credit
4 applicant, which are necessary to verify the site
5 rehabilitation costs included in a tax credit return and to
6 ensure compliance with this section. The Department of
7 Environmental Protection shall provide technical assistance,
8 when requested by the Department of Revenue, on any technical
9 audits performed pursuant to this section.

10 (c) It is grounds for forfeiture of previously claimed
11 and received tax credits if the Department of Revenue
12 determines, as a result of either an audit or information
13 received from the Department of Environmental Protection, that
14 a taxpayer received tax credits pursuant to this section to
15 which the taxpayer was not entitled. In the case of fraud, the
16 taxpayer shall be prohibited from claiming any future tax
17 credits under this section or s. 199.1055.

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

21 2. The taxpayer shall file with the Department of
22 Revenue an amended tax return or such other report as the
23 Department of Revenue prescribes by rule and shall pay any
24 required tax within 60 days after the taxpayer receives
25 notification from the Department of Environmental Protection
26 pursuant to s. 376.30781 that previously approved tax credits
27 have been revoked or modified, if uncontested, or within 60
28 days after a final order is issued following proceedings
29 involving a contested revocation or modification order.

30 3. A notice of deficiency may be issued by the
31 Department of Revenue at any time within 5 years after the

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1 date the taxpayer receives notification from the Department of
2 Environmental Protection pursuant to s. 376.30781 that
3 previously approved tax credits have been revoked or modified.
4 If a taxpayer fails to notify the Department of Revenue of any
5 change in its tax credit claimed, a notice of deficiency may
6 be issued at any time. In either case, the amount of any
7 proposed assessment set forth in such notice of deficiency
8 shall be limited to the amount of any deficiency resulting
9 under this section from the recomputation of the taxpayer's
10 tax for the taxable year.

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

15 Section 16. Paragraph (b) of subsection (2) of section
16 288.039, Florida Statutes, is amended to read:

17 288.039 Employing and Training our Youths (ENTRY).--

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

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

23 1. Taxes on sales, use, and other transactions under
24 chapter 212.

25 2. Corporate income taxes under chapter 220.

26 ~~3. Intangible personal property taxes under chapter~~
27 ~~199.~~

28 ~~3.4.~~ Emergency excise taxes under chapter 221.

29 ~~4.5.~~ Excise taxes on documents under chapter 201.

30 ~~5.6.~~ Ad valorem taxes paid, as defined in s.

31 220.03(1).

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1 ~~6.7.~~ Insurance premium taxes under s. 624.509.

2 ~~7.8.~~ Occupational license fees under chapter 205.

3

4 However, an eligible business may not receive a refund under
5 this section for any amount of credit, refund, or exemption
6 granted to that business for any of such taxes or fees. If a
7 refund for such taxes or fees is provided by the office, which
8 taxes or fees are subsequently adjusted by the application of
9 any credit, refund, or exemption granted to the eligible
10 business other than as provided in this section, the business
11 shall reimburse the office for the amount of that credit,
12 refund, or exemption. An eligible business shall notify and
13 tender payment to the office within 20 days after receiving
14 any credit, refund, or exemption other than the one provided
15 in this section.

16 Section 17. Paragraph (f) of subsection (2) and
17 paragraphs (b), (c), and (d) of subsection (3) of section
18 288.1045, Florida Statutes, are amended to read:

19 288.1045 Qualified defense contractor tax refund
20 program.--

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

22 (f) After entering into a tax refund agreement
23 pursuant to subsection (4), a qualified applicant may receive
24 refunds from the Economic Development Trust Fund for the
25 following taxes due and paid by the qualified applicant
26 beginning with the applicant's first taxable year that begins
27 after entering into the agreement:

28 1. Taxes on sales, use, and other transactions paid
29 pursuant to chapter 212.

30 2. Corporate income taxes paid pursuant to chapter
31 220.

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

3 ~~3.4.~~ Emergency excise taxes paid pursuant to chapter
4 221.

5 ~~4.5.~~ Excise taxes paid on documents pursuant to
6 chapter 201.

7 ~~5.6.~~ Ad valorem taxes paid, as defined in s.
8 220.03(1)(a) on June 1, 1996.

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

22 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
23 DETERMINATION.--

24 (b) Applications for certification based on the
25 consolidation of a Department of Defense contract or a new
26 Department of Defense contract must be submitted to the office
27 as prescribed by the office and must include, but are not
28 limited to, the following information:

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

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- 1 2. The permanent location of the manufacturing,
2 assembling, fabricating, research, development, or design
3 facility in this state at which the project is or is to be
4 located.
- 5 3. The Department of Defense contract numbers of the
6 contract to be consolidated, the new Department of Defense
7 contract number, or the "RFP" number of a proposed Department
8 of Defense contract.
- 9 4. The date the contract was executed or is expected
10 to be executed, and the date the contract is due to expire or
11 is expected to expire.
- 12 5. The commencement date for project operations under
13 the contract in this state.
- 14 6. The number of full-time equivalent jobs in this
15 state which are or will be dedicated to the project during the
16 year and the average wage of such jobs.
- 17 7. The total number of full-time equivalent employees
18 employed by the applicant in this state.
- 19 8. The percentage of the applicant's gross receipts
20 derived from Department of Defense contracts during the 5
21 taxable years immediately preceding the date the application
22 is submitted.
- 23 9. The amount of:
- 24 a. Taxes on sales, use, and other transactions paid
25 pursuant to chapter 212;
- 26 b. Corporate income taxes paid pursuant to chapter
27 220;
- 28 ~~c. Intangible personal property taxes paid pursuant to~~
29 ~~chapter 199;~~
- 30 c.d. Emergency excise taxes paid pursuant to chapter
31 221;

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1 ~~d.e.~~ Excise taxes paid on documents pursuant to
2 chapter 201; and

3 ~~e.f.~~ Ad valorem taxes paid

4
5 during the 5 fiscal years immediately preceding the date of
6 the application, and the projected amounts of such taxes to be
7 due in the 3 fiscal years immediately following the date of
8 the application.

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

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

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

28 13. Any additional information requested by the
29 office.

30 (c) Applications for certification based on the
31 conversion of defense production jobs to nondefense production

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1 jobs must be submitted to the office as prescribed by the
2 office and must include, but are not limited to, the following
3 information:

4 1. The applicant's federal employer identification
5 number, the applicant's Florida sales tax registration number,
6 and a notarized signature of an officer of the applicant.

7 2. The permanent location of the manufacturing,
8 assembling, fabricating, research, development, or design
9 facility in this state at which the project is or is to be
10 located.

11 3. The Department of Defense contract numbers of the
12 contract under which the defense production jobs will be
13 converted to nondefense production jobs.

14 4. The date the contract was executed, and the date
15 the contract is due to expire or is expected to expire, or was
16 canceled.

17 5. The commencement date for the nondefense production
18 operations in this state.

19 6. The number of full-time equivalent jobs in this
20 state which are or will be dedicated to the nondefense
21 production project during the year and the average wage of
22 such jobs.

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

25 8. The percentage of the applicant's gross receipts
26 derived from Department of Defense contracts during the 5
27 taxable years immediately preceding the date the application
28 is submitted.

29 9. The amount of:

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

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- 1 b. Corporate income taxes paid pursuant to chapter
- 2 220;
- 3 ~~c. Intangible personal property taxes paid pursuant to~~
- 4 ~~chapter 199;~~
- 5 c.d. Emergency excise taxes paid pursuant to chapter
- 6 221;
- 7 d.e. Excise taxes paid on documents pursuant to
- 8 chapter 201; and
- 9 e.f. 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 10. The estimated amount of tax refunds to be claimed
16 in each fiscal year.

17 11. A brief statement concerning the applicant's need
18 for tax refunds, and the proposed uses of such refunds by the
19 applicant.

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

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1 project be exempt from the local financial support
2 requirement.

3 13. Any additional information requested by the
4 office.

5 (d) Applications for certification based on a contract
6 for reuse of a defense-related facility must be submitted to
7 the office as prescribed by the office and must include, but
8 are not limited to, the following information:

9 1. The applicant's Florida sales tax registration
10 number and a notarized signature of an officer of the
11 applicant.

12 2. The permanent location of the manufacturing,
13 assembling, fabricating, research, development, or design
14 facility in this state at which the project is or is to be
15 located.

16 3. The business entity holding a valid Department of
17 Defense contract or branch of the Armed Forces of the United
18 States that previously occupied the facility, and the date
19 such entity last occupied the facility.

20 4. A copy of the contract to reuse the facility, or
21 such alternative proof as may be prescribed by the office that
22 the applicant is seeking to contract for the reuse of such
23 facility.

24 5. The date the contract to reuse the facility was
25 executed or is expected to be executed, and the date the
26 contract is due to expire or is expected to expire.

27 6. The commencement date for project operations under
28 the contract in this state.

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

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- 1 8. The total number of full-time equivalent employees
2 employed by the applicant in this state.
- 3 9. The amount of:
- 4 a. Taxes on sales, use, and other transactions paid
5 pursuant to chapter 212.
- 6 b. Corporate income taxes paid pursuant to chapter
7 220.
- 8 ~~c. Intangible personal property taxes paid pursuant to~~
9 ~~chapter 199.~~
- 10 c.d. Emergency excise taxes paid pursuant to chapter
11 221.
- 12 ~~d.e.~~ Excise taxes paid on documents pursuant to
13 chapter 201.
- 14 e.f. Ad valorem taxes paid during the 5 fiscal years
15 immediately preceding the date of the application, and the
16 projected amounts of such taxes to be due in the 3 fiscal
17 years immediately following the date of the application.
- 18 10. The estimated amount of tax refunds to be claimed
19 in each fiscal year.
- 20 11. A brief statement concerning the applicant's need
21 for tax refunds, and the proposed uses of such refunds by the
22 applicant.
- 23 12. A resolution adopted by the county commissioners
24 of the county in which the project will be located, which
25 recommends the applicant be approved as a qualified applicant,
26 and which indicates that the necessary commitments of local
27 financial support for the applicant exist. Prior to the
28 adoption of the resolution, the county commission may review
29 the proposed public or private sources of such support and
30 determine whether the proposed sources of local financial
31 support can be provided or, for any applicant whose project is

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1 located in a county designated by the Rural Economic
2 Development Initiative, a resolution adopted by the county
3 commissioners of such county requesting that the applicant's
4 project be exempt from the local financial support
5 requirement.

6 13. Any additional information requested by the
7 office.

8 Section 18. Paragraph (c) of subsection (2) of section
9 288.106, Florida Statutes, is amended to read:

10 288.106 Tax refund program for qualified target
11 industry businesses.--

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

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

15 1. Receive refunds from the account for the following
16 taxes due and paid by that business beginning with the first
17 taxable year of the business which begins after entering into
18 the agreement:

19 a. Corporate income taxes under chapter 220.

20 b. Insurance premium tax under s. 624.509.

21 2. Receive refunds from the account for the following
22 taxes due and paid by that business after entering into the
23 agreement:

24 a. Taxes on sales, use, and other transactions under
25 chapter 212.

26 ~~b. Intangible personal property taxes under chapter~~
27 ~~199.~~

28 ~~b.e.~~ Emergency excise taxes under chapter 221.

29 ~~c.d.~~ Excise taxes on documents under chapter 201.

30 ~~d.e.~~ Ad valorem taxes paid, as defined in s.

31 220.03(1).

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1 Section 19. Paragraph (c) of subsection (1) and
2 paragraph (d) of subsection (2) of section 288.1066, Florida
3 Statutes, are amended to read:

4 288.1066 Confidentiality of records.--

5 (1) The following information when received by the
6 Office of Tourism, Trade, and Economic Development; Enterprise
7 Florida, Inc.; or county or municipal governmental entities
8 and their employees pursuant to the qualified defense
9 contractor tax refund program as required by s. 288.1045 is
10 confidential and exempt from the provisions of s. 119.07(1)
11 and s. 24(a), Art. I of the State Constitution for a period
12 not to exceed the duration of the tax refund agreement or 10
13 years, whichever is earlier:

14 (c) The amount of:

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

17 2. Corporate income taxes paid pursuant to chapter
18 220;

19 ~~3. Intangible personal property taxes paid pursuant to~~
20 ~~chapter 199;~~

21 3.4. Emergency excise taxes paid pursuant to chapter
22 221; and

23 4.5. Ad valorem taxes paid

24
25 during the 5 fiscal years immediately preceding the date of
26 the application, and the projected amounts of such taxes to be
27 due in the 3 fiscal years immediately following the date of
28 the application.

29 (2) The following information when received by the
30 Office of Tourism, Trade, and Economic Development; Enterprise
31 Florida, Inc.; or county or municipal governmental entities

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1 and their employees pursuant to the qualified target industry
2 tax refund program as required by s. 288.106 is confidential
3 and exempt from the provisions of s. 119.07(1) and s. 24(a),
4 Art. I of the State Constitution for a period not to exceed
5 the duration of the tax refund agreement or 10 years,
6 whichever is earlier:

7 (d) 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 Section 20. Paragraph (a) of subsection (2) and
23 subsections (3) and (12) of section 376.30781, Florida
24 Statutes, are amended to read:

25 376.30781 Partial tax credits for rehabilitation of
26 drycleaning-solvent-contaminated sites and brownfield sites in
27 designated brownfield areas; application process; rulemaking
28 authority; revocation authority.--

29 (2)(a) A credit in the amount of 35 percent of the
30 costs of voluntary cleanup activity that is integral to site
31 rehabilitation at the following sites is allowed pursuant to

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1 ~~s.ss. 199.1055 and~~ 220.1845:

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

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

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

11 (3) The Department of Environmental Protection shall
12 be responsible for allocating the tax credits provided for in
13 ~~s.ss. 199.1055 and~~ 220.1845, not to exceed a total of \$2
14 million in tax credits annually.

15 (12) An owner, operator, or real property owner who
16 receives state-funded site rehabilitation under s. 376.3078(3)
17 for rehabilitation of a drycleaning-solvent-contaminated site
18 is ineligible to receive a tax credit under ~~s. 199.1055 or s.~~
19 220.1845 for costs incurred by the taxpayer in conjunction
20 with the rehabilitation of that site during the same time
21 period that state-administered site rehabilitation was
22 underway.

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

25 493.6102 Inapplicability of parts I through IV of this
26 chapter.--This chapter shall not apply to:

27 (13) Any individual employed as a security officer by
28 a church or ecclesiastical or denominational organization
29 having an established physical place of worship in this state
30 at which nonprofit religious services and activities are
31 regularly conducted or by a church cemetery ~~religious~~

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1 ~~institution as defined in s. 199.183(2)(a)~~ to provide security
2 on the ~~institution~~ property of the organization or cemetery,
3 and who does not carry a firearm in the course of her or his
4 duties.

5 Section 22. Paragraph (a) of subsection (3) of section
6 516.031, Florida Statutes, is amended to read:

7 516.031 Finance charge; maximum rates.--

8 (3) OTHER CHARGES.--

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

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

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

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

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

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

31 5.6. The premium payable for any insurance in lieu of

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1 perfecting any security interest otherwise required by the
2 licensee in connection with the loan, if the premium does not
3 exceed the fees which would otherwise be payable, which
4 premium may be collected when the loan is made or at any time
5 thereafter;

6 ~~6.7.~~ Actual and reasonable attorney's fees and court
7 costs as determined by the court in which suit is filed;

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

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

15

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

23 Section 23. Paragraph (m) of subsection (4) of section
24 627.311, Florida Statutes, is amended to read:

25 627.311 Joint underwriters and joint reinsurers.--

26 (4)

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

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1 Section 24. Paragraph (j) of subsection (6) of section
2 627.351, Florida Statutes, is amended to read:

3 627.351 Insurance risk apportionment plans.--

4 (6) RESIDENTIAL PROPERTY AND CASUALTY JOINT
5 UNDERWRITING ASSOCIATION.--

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

12 Section 25. Paragraph (b) of subsection (6) of section
13 650.05, Florida Statutes, is amended to read:

14 650.05 Plans for coverage of employees of political
15 subdivisions.--

16 (6)

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

25 Section 26. Subsection (1) of section 655.071, Florida
26 Statutes, is amended to read:

27 655.071 International banking facilities; definitions;
28 notice before establishment.--

29 (1) "International banking facility" means a set of
30 asset and liability accounts segregated on the books and
31 records of a banking organization, as that term is defined in

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1 s. 201.23 ~~199.023~~, that includes only international banking
2 facility deposits, borrowings, and extensions of credit, as
3 those terms shall be defined by the department pursuant to
4 subsection (2).

5 Section 27. Paragraph (a) of subsection (1) of section
6 766.105, Florida Statutes, is amended to read:

7 766.105 Florida Patient's Compensation Fund.--

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

10 (a) The term "fund" means the Florida Patient's
11 Compensation Fund. The fund is not a state agency, board, or
12 commission. ~~However, for the purposes of s. 199.183(1) only,~~
13 ~~the fund shall be considered a political subdivision of this~~
14 ~~state.~~

15 Section 28. Paragraph (a) of subsection (4) of section
16 192.0105, Florida Statutes, is amended to read:

17 192.0105 Taxpayer rights.--There is created a Florida
18 Taxpayer's Bill of Rights for property taxes and assessments
19 to guarantee that the rights, privacy, and property of the
20 taxpayers of this state are adequately safeguarded and
21 protected during tax levy, assessment, collection, and
22 enforcement processes administered under the revenue laws of
23 this state. The Taxpayer's Bill of Rights compiles, in one
24 document, brief but comprehensive statements that summarize
25 the rights and obligations of the property appraisers, tax
26 collectors, clerks of the court, local governing boards, the
27 Department of Revenue, and taxpayers. The rights afforded
28 taxpayers to assure that their privacy and property are
29 safeguarded and protected during tax levy, assessment, and
30 collection are available only insofar as they are implemented
31 in other parts of the Florida Statutes or rules of the

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1 Department of Revenue. The rights so guaranteed to state
2 taxpayers in the Florida Statutes and the departmental rules
3 include:

4 (4) THE RIGHT TO CONFIDENTIALITY.--
5 (a) The right to have information kept confidential,
6 including federal tax information, ad valorem tax returns,
7 social security numbers, all financial records produced by the
8 taxpayer, Form DR-219 returns for documentary stamp tax
9 information, and sworn statements of gross income, copies of
10 federal income tax returns for the prior year, wage and
11 earnings statements (W-2 forms), and other documents (see ss.
12 192.105, 193.074, 193.114~~(5)~~~~(6)~~, 195.027(3) and (6), and
13 196.101(4)(c)).

14 Section 29. (1) Sections 199.012, 199.023, 199.032,
15 199.033, 199.042, 199.052, 199.057, 199.062, 199.103,
16 199.1055, 199.106, 199.133, 199.135, 199.143, 199.145,
17 199.155, 199.175, 199.183, 199.185, 199.202, 199.212, 199.218,
18 199.232, 199.262, 199.272, 199.282, 199.292, and 199.303,
19 Florida Statutes, are repealed.

20 (2) Subsection (5) of section 192.032, subsection (3)
21 of section 192.042, subsection (4) of section 193.114,
22 subsection (9) of section 196.015, paragraph (g) of subsection
23 (1) of section 607.1622, and subsection (5) of section
24 733.702, Florida Statutes, are repealed.

25 (3) Effective upon this act becoming a law but if it
26 becomes a law after December 31, 2001, operating retroactively
27 to December 31, 2001, section 1 of chapter 2001-225, Laws of
28 Florida, is repealed.

29 Section 30. Except as otherwise provided herein, this
30 act shall take effect July 1, 2003.

31

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

2 And the title is amended as follows:

3 On page 1, lines 2-11,
4 remove from the title of the bill: all of said lines,
5
6 and insert in lieu thereof:

7 An act relating to intangible personal property
8 taxes; amending ss. 72.011, 192.091, 196.199,
9 196.1993, 201.23, 212.02, 213.015, 213.05,
10 213.053, 213.054, 213.13, 213.27, 213.31,
11 215.555, 220.1845, 288.039, 288.1045, 288.106,
12 288.1066, 376.30781, 493.6102, 516.031,
13 627.311, 627.351, 650.05, 655.071, and 766.105,
14 F.S., to conform to the repeal of intangible
15 personal property taxes; amending s. 192.0105,
16 F.S.; correcting a reference; repealing ss.
17 199.012, 199.023, 199.032, 199.033, 199.042,
18 199.052, 199.057, 199.062, 199.103, 199.1055,
19 199.106, 199.133, 199.135, 199.143, 199.145,
20 199.155, 199.175, 199.183, 199.185, 199.202,
21 199.212, 199.218, 199.232, 199.262, 199.272,
22 199.282, 199.292, and 199.303, F.S., relating
23 to intangible personal property taxes;
24 repealing ss. 192.032(5), 192.042(3),
25 193.114(4), 196.015(9), 607.1622(1)(g), and
26 733.702(5), F.S., relating to assessment of
27 intangible personal property, the intangible
28 personal property tax roll, filing of
29 intangible tax returns as a factor in
30 determining residency, intangible tax liability
31 information in a corporation's annual report,

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and claims against a decedent's estate for
intangible taxes; repealing s. 1 of ch.
2001-225, Laws of Florida, relating to exempt
values of property subject to the intangible
personal property tax; providing effective
dates.