

By the Fiscal Responsibility Council and Representatives
Bennett and Spratt

1 A bill to be entitled
2 An act relating to corporate income tax;
3 amending s. 220.15, F.S., which provides for
4 apportionment of adjusted federal income to
5 this state; revising the conditions for
6 determining when sales of tangible personal
7 property occur in this state for certain
8 industries; amending s. 220.187, F.S.;
9 expanding the definition of qualified student;
10 repealing section 9 of ch. 2001-225, Laws of
11 Florida, relating to an incorrect statute cross
12 reference; repealing s. 220.331, F.S., relating
13 to application of certain credits to estimated
14 payments; providing for retroactive effect;
15 providing an effective date.

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17 Be It Enacted by the Legislature of the State of Florida:

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19 Section 1. Paragraph (b) of subsection (5) of section
20 220.15, Florida Statutes, is amended to read:

21 220.15 Apportionment of adjusted federal income.--

22 (5) The sales factor is a fraction the numerator of
23 which is the total sales of the taxpayer in this state during
24 the taxable year or period and the denominator of which is the
25 total sales of the taxpayer everywhere during the taxable year
26 or period.

27 (b)1. Sales of tangible personal property occur in
28 this state if the property is delivered or shipped to a
29 purchaser within this state, regardless of the f.o.b. point,
30 other conditions of the sale, or ultimate destination of the
31 property, unless shipment is made via a common or contract

1 carrier. However, for industries in SIC Industry Number 2037,
2 if the ultimate destination of the product is to a location
3 outside this state, regardless of the method of shipment or
4 f.o.b. point, the sale shall not be deemed to occur in this
5 state.

6 2. When citrus fruit is delivered by a cooperative for
7 a grower-member, by a grower-member to a cooperative, or by a
8 grower-participant to a Florida processor, the sales factor
9 for the growers for such citrus fruit delivered to such
10 processor shall be the same as the sales factor for the most
11 recent taxable year of that processor. That sales factor,
12 expressed only as a percentage and not in terms of the dollar
13 volume of sales, so as to protect the confidentiality of the
14 sales of the processor, shall be furnished on the request of
15 such a grower promptly after it has been determined for that
16 taxable year.

17 3. Reimbursement of expenses under an agency contract
18 between a cooperative, a grower-member of a cooperative, or a
19 grower and a processor is not a sale within this state.

20 Section 2. Paragraph (e) of subsection (2) of section
21 220.187, Florida Statutes, is amended to read:

22 220.187 Credits for contributions to nonprofit
23 scholarship-funding organizations.--

24 (2) DEFINITIONS.--As used in this section, the term:

25 (e) "Qualified student" means a student who qualifies
26 for free or reduced-price school lunches under the National
27 School Lunch Act and who:

28 1. Was counted as a full-time-equivalent student
29 during the previous state fiscal year for purposes of state
30 per-student funding; ~~or~~

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1 2. Received a scholarship from an eligible nonprofit
2 scholarship-funding organization during the previous school
3 year; or

4 3. Is eligible to enter kindergarten or first grade.

5 Section 3. Section 9 of chapter 2001-225, Laws of
6 Florida, and s. 220.331, Florida Statutes, are repealed.

7 Section 4. This act shall take effect upon becoming a
8 law and shall apply to tax years beginning on or after January
9 1, 2002.

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