

By Senator Pruitt

27-1007C-02

1 A bill to be entitled
2 An act relating to tax administration; creating
3 s. 175.1015, F.S.; authorizing the Department
4 of Revenue to create and maintain a database
5 for use by insurers; providing insurers with
6 incentives for using the database; providing
7 penalties for failure to use the database;
8 requiring local governments to provide
9 information to the department; appropriating
10 funds to the department for the administration
11 of the database; authorizing the department to
12 adopt rules; creating s. 185.085, F.S.;
13 authorizing the Department of Revenue to create
14 and maintain a database for use by insurers;
15 providing incentives to insurers for using the
16 database and penalties for failure to use the
17 database; requiring local governments to
18 provide information to the department;
19 appropriating funds to the department for the
20 administration of the database; authorizing the
21 department to adopt rules; amending s. 199.052,
22 F.S.; eliminating the requirement that a
23 corporation file an intangibles tax return when
24 no tax is due; repealing s. 199.062(1) and (2),
25 F.S.; eliminating the requirement that a
26 corporation file an annual information return
27 regarding stock value; amending s. 199.218,
28 F.S.; eliminating the requirement that a
29 corporation maintain records relating to
30 information reported under s. 199.062(2), F.S.;
31 amending s. 199.282, F.S.; eliminating the

1 penalty imposed upon a corporation for failure
2 to file the notice required under s.
3 199.062(2), F.S.; repealing s. 201.05, F.S.,
4 relating to tax on stock certificates; amending
5 s. 201.08, F.S.; providing for the maximum tax
6 that must be paid on unsecured obligations;
7 conforming cross-references; amending s.
8 212.11, F.S.; authorizing the Department of
9 Revenue to require a report to be submitted
10 when filing a sales and use tax return that
11 claims certain credits; authorizing the
12 department to adopt rules regarding the forms
13 and documentation required to verify these
14 credits; authorizing the department to disallow
15 any credit not supported by the required report
16 and to impose penalties and interest; amending
17 s. 212.18, F.S.; authorizing the Department of
18 Revenue to waive registration fees for online
19 registrations and registrations made using the
20 Multistate Tax Commission procedures; amending
21 s. 220.22, F.S.; eliminating initial
22 information returns for certain corporations;
23 amending s. 220.23, F.S.; providing that
24 interest on any deficiency accrues from the
25 date fixed for filing the original return;
26 amending s. 220.809, F.S.; conforming
27 provisions; amending s. 376.70, F.S.;
28 authorizing the Department of Revenue to waive
29 registration fees for online registrations;
30 amending s. 443.131, F.S.; allowing certain
31 employers of domestic employees to file

1 annually for unemployment tax; providing an
2 appropriation to the Department of Revenue;
3 providing effective dates.

4
5 Be It Enacted by the Legislature of the State of Florida:

6
7 Section 1. Section 175.1015, Florida Statutes, is
8 created to read:

9 175.1015 Determination of local premium tax situs.--

10 (1) Any insurance company that is obligated to report
11 and remit the excise tax on property insurance premiums
12 imposed under s. 175.101 shall be held harmless from any
13 liability for taxes, interest, or penalties that would
14 otherwise be due solely as a result of an assignment of an
15 insured property to an incorrect local taxing jurisdiction if
16 the insurance company exercises due diligence in applying an
17 electronic database provided by the Department of Revenue
18 under subsection (2). Insurance companies that do not use the
19 electronic database provided by the Department of Revenue or
20 that do not exercise due diligence in applying the electronic
21 database are subject to a 0.5-percent penalty on the premium
22 for each policy that is improperly assigned, whether assigned
23 to an improper local taxing jurisdiction, not assigned to a
24 local taxing jurisdiction when it should be assigned to a
25 local taxing jurisdiction, or assigned to a local taxing
26 jurisdiction when it should not be assigned to a local taxing
27 jurisdiction.

28 (2)(a) The Department of Revenue shall, subject to
29 legislative appropriation, create as soon as practical and
30 feasible, and thereafter shall maintain, an electronic
31 database that gives due and proper regard to any format that

1 is approved by the American National Standards Institute's
2 Accredited Standards Committee X12 and that designates for
3 each street address and address range in the state, including
4 any multiple postal street addresses applicable to one street
5 location, the local taxing jurisdiction in which the street
6 address and address range is located and the appropriate code
7 for each such participating local taxing jurisdiction,
8 identified by one nationwide standard numeric code. The
9 nationwide standard numeric code must contain the same number
10 of numeric digits, and each digit or combination of digits
11 must refer to the same level of taxing jurisdiction throughout
12 the United States and must be in a format similar to FIPS 55-3
13 or other appropriate standard approved by the Federation of
14 Tax Administrators and the Multistate Tax Commission. Each
15 address or address range must be provided in standard postal
16 format, including the street number, street number range,
17 street name, and zip code. Each year after the creation of the
18 initial database, the Department of Revenue shall annually
19 create and maintain a database for the current tax year. Each
20 annual database must be calendar-year specific.

21 (b)1. Each participating local taxing jurisdiction
22 shall furnish to the Department of Revenue all information
23 needed to create the electronic database as soon as practical
24 and feasible. The information furnished to the Department of
25 Revenue must specify an effective date.

26 2. Each participating local taxing jurisdiction shall
27 furnish to the Department of Revenue all information needed to
28 create and update the current year's database, including
29 changes in annexations, incorporations, and reorganizations
30 and any other changes in jurisdictional boundaries, as well as
31 changes in eligibility to participate in the excise tax

1 imposed under this chapter. The information must specify an
2 effective date and must be furnished to the Department of
3 Revenue by July 1 of the current year.

4 3. The Department of Revenue shall create and update
5 the current year's database in accordance with the information
6 furnished by participating local taxing jurisdictions under
7 subparagraph 1. or subparagraph 2., as appropriate. To the
8 extent practicable, the Department of Revenue shall post each
9 new annual database on a web site by October 1 of each year.
10 Each participating local taxing jurisdiction shall have access
11 to this web site and, within 45 days thereafter, shall provide
12 any corrections to the Department of Revenue. The Department
13 of Revenue shall finalize the current year's database and post
14 it on a web site by December 15 of the tax year. If a dispute
15 in jurisdictional boundaries cannot be resolved so that
16 changes in boundaries may be included, as appropriate, in the
17 database by December 15, the changes may not be retroactively
18 included in the current year's database and the boundaries
19 will remain the same as in the previous year's database. The
20 finalized database must be used in assigning policies and
21 premiums to the proper local taxing jurisdiction for the
22 insurance premium tax return due on the following March 1. The
23 Department of Revenue shall furnish the annual database on
24 magnetic or electronic media to any insurance company or
25 vendor that requests the database for the sole purpose of
26 assigning insurance premiums to the proper local taxing
27 jurisdiction for the excise tax imposed under this chapter.
28 Information contained in the electronic database is conclusive
29 for purposes of this chapter. The electronic database is not
30 an order, a rule, or a policy of general applicability.

31

1 4. Each annual database must identify the additions,
2 deletions, and other changes to the preceding version of the
3 database.

4 (3)(a) As used in this section, the term "due
5 diligence" means the care and attention that is expected from
6 and is ordinarily exercised by a reasonable and prudent person
7 under the circumstances.

8 (b) Notwithstanding any law to the contrary, an
9 insurance company is exercising due diligence if the insurance
10 company assigns an insured's premium to local taxing
11 jurisdictions in accordance with the Department of Revenue's
12 annual database and:

13 1. Expends reasonable resources to accurately and
14 reliably implement such method;

15 2. Maintains adequate internal controls to correctly
16 include in its database of policyholders the location of the
17 property insured, in the proper address format, so that
18 matching with the department's database is accurate; and

19 3. Corrects errors in the assignment of addresses to
20 local taxing jurisdictions within 120 days after the insurance
21 company discovers the errors.

22 (6) There is annually appropriated from the moneys
23 collected under this chapter and deposited in the Police and
24 Firefighter's Premium Tax Trust Fund an amount sufficient to
25 pay the expenses of the Department of Revenue in administering
26 this section, but not to exceed \$50,000 annually, adjusted
27 annually by the lesser of a 5-percent increase or the
28 percentage of growth in the total collections.

29 (7) The Department of Revenue shall adopt rules
30 necessary to administer this section, including rules
31 establishing procedures and forms.

1 Section 2. Section 185.085, Florida Statutes, is
2 created to read:

3 185.085 Determination of local premium tax situs.--

4 (1) Any insurance company that is obligated to report
5 and remit the excise tax on casualty insurance premiums
6 imposed under s. 185.08 shall be held harmless from any
7 liability for taxes, interest, or penalties that would
8 otherwise be due solely as a result of an assignment of an
9 insured property to an incorrect local taxing jurisdiction if
10 the insurance company exercises due diligence in applying an
11 electronic database provided by the Department of Revenue
12 under subsection (2). Insurance companies that do not use the
13 electronic database provided by the Department of Revenue or
14 that do not exercise due diligence in applying the electronic
15 database are subject to a 0.5-percent penalty on the premium
16 for each policy that is improperly assigned, whether assigned
17 to an improper local taxing jurisdiction, not assigned to a
18 local taxing jurisdiction when it should be assigned to a
19 local taxing jurisdiction, or assigned to a local taxing
20 jurisdiction when it should not be assigned to a local taxing
21 jurisdiction.

22 (2)(a) The Department of Revenue shall, subject to
23 legislative appropriation, create as soon as practical and
24 feasible, and thereafter shall maintain, an electronic
25 database that gives due and proper regard to any format that
26 is approved by the American National Standards Institute's
27 Accredited Standards Committee X12 and that designates for
28 each street address and address range in the state, including
29 any multiple postal street addresses applicable to one street
30 location, the local taxing jurisdiction in which the street
31 address and address range is located and the appropriate code

1 for each such participating local taxing jurisdiction,
2 identified by one nationwide standard numeric code. The
3 nationwide standard numeric code must contain the same number
4 of numeric digits, and each digit or combination of digits
5 must refer to the same level of taxing jurisdiction throughout
6 the United States and must be in a format similar to FIPS 55-3
7 or other appropriate standard approved by the Federation of
8 Tax Administrators and the Multistate Tax Commission. Each
9 address or address range must be provided in standard postal
10 format, including the street number, street number range,
11 street name, and zip code. Each year after the creation of the
12 initial database, the Department of Revenue shall annually
13 create and maintain a database for the current tax year. Each
14 annual database must be calendar-year specific.

15 (b)1. Each participating local taxing jurisdiction
16 shall furnish to the Department of Revenue all information
17 needed to create the electronic database as soon as practical
18 and feasible. The information furnished to the Department of
19 Revenue must specify an effective date.

20 2. Each participating local taxing jurisdiction shall
21 furnish to the Department of Revenue all information needed to
22 create and update the current year's database, including
23 changes in annexations, incorporations, and reorganizations
24 and any other changes in jurisdictional boundaries, as well as
25 changes in eligibility to participate in the excise tax
26 imposed under this chapter. The information must specify an
27 effective date and must be furnished to the Department of
28 Revenue by July 1 of the current year.

29 3. The Department of Revenue shall create and update
30 the current year's database in accordance with the information
31 furnished by participating local taxing jurisdictions under

1 subparagraph 1. or subparagraph 2., as appropriate. To the
2 extent practicable, the Department of Revenue shall post each
3 new annual database on a web site by October 1 of each year.
4 Each participating local taxing jurisdiction shall have access
5 to this web site and, within 45 days thereafter, shall provide
6 any corrections to the Department of Revenue. The Department
7 of Revenue shall finalize the current year's database and post
8 it on a web site by December 15 of the tax year. If a dispute
9 in jurisdictional boundaries cannot be resolved so that
10 changes in boundaries may be included, as appropriate, in the
11 database by December 15, the changes may not be retroactively
12 included in the current year's database and the boundaries
13 will remain the same as in the previous year's database. The
14 finalized database must be used in assigning policies and
15 premiums to the proper local taxing jurisdiction for the
16 insurance premium tax return due on the following March 1. The
17 Department of Revenue shall furnish the annual database on
18 magnetic or electronic media to any insurance company or
19 vendor that requests the database for the sole purpose of
20 assigning insurance premiums to the proper local taxing
21 jurisdiction for the excise tax imposed under this chapter.
22 Information contained in the electronic database is conclusive
23 for purposes of this chapter. The electronic database is not
24 an order, a rule, or a policy of general applicability.

25 4. Each annual database must identify the additions,
26 deletions, and other changes to the preceding version of the
27 database.

28 (3)(a) As used in this section, the term "due
29 diligence" means the care and attention that is expected from
30 and is ordinarily exercised by a reasonable and prudent person
31 under the circumstances.

1 (b) Notwithstanding any law to the contrary, an
2 insurance company is exercising due diligence if the insurance
3 company assigns an insured's premium to local taxing
4 jurisdictions in accordance with the Department of Revenue's
5 annual database and:

6 1. Expends reasonable resources to accurately and
7 reliably implement such method;

8 2. Maintains adequate internal controls to correctly
9 include in its database of policyholders the location of the
10 property insured, in the proper address format, so that
11 matching with the department's database is accurate; and

12 3. Corrects errors in the assignment of addresses to
13 local taxing jurisdictions within 120 days after the insurance
14 company discovers the errors.

15 (6) There is annually appropriated from the moneys
16 collected under this chapter and deposited in the Police and
17 Firefighter's Premium Tax Trust Fund an amount sufficient to
18 pay the expenses of the Department of Revenue in administering
19 this section, but not to exceed \$50,000 annually, adjusted
20 annually by the lesser of a 5-percent increase or the
21 percentage of growth in the total collections.

22 (7) The Department of Revenue shall adopt rules
23 necessary to administer this section, including rules
24 establishing procedures and forms.

25 Section 3. Subsection (2) of section 199.052, Florida
26 Statutes, is amended to read:

27 199.052 Annual tax returns; payment of annual tax.--

28 (2) No person, corporation, agent, or fiduciary shall
29 be required to pay the annual tax in any year when the
30 aggregate annual tax upon the ~~person's~~ intangible personal
31 property, after exemptions but before application of any

1 discount for early filing, would be less than \$60. In such
2 case, an annual return is not required ~~unless the taxpayer is~~
3 ~~a corporation or an agent or fiduciary of whom the department~~
4 ~~requires an informational return~~. Agents and fiduciaries shall
5 report for each person for whom they hold intangible personal
6 property if the aggregate annual tax on such person is \$60 or
7 more.

8 Section 4. Subsections (1) and (2) of section 199.062,
9 Florida Statutes, are repealed.

10 Section 5. Subsection (2) of section 199.218, Florida
11 Statutes, is amended to read:

12 199.218 Books and records.--

13 (2) Each ~~corporation and~~ broker subject to the
14 provisions of s. 199.062 shall preserve all books and other
15 records relating to the information reported under s. 199.062
16 or otherwise required by rule of the department for a period
17 of 3 years from the due date of the report.

18 Section 6. Paragraph (a) of subsection (6) of section
19 199.282, Florida Statutes, is amended to read:

20 199.282 Penalties for violation of this chapter.--

21 (6) Late reporting penalties shall be imposed as
22 follows:

23 (a) A penalty of \$100 upon any corporation that ~~which~~
24 does not timely file a written notice required under s.
25 199.057(2)(c) ~~or s. 199.062(2)~~.

26 Section 7. Section 201.05, Florida Statutes, is
27 repealed.

28 Section 8. Subsections (1), (2), (4), and (5) of
29 section 201.08, Florida Statutes, are amended to read:

30
31

1 201.08 Tax on promissory or nonnegotiable notes,
2 written obligations to pay money, or assignments of wages or
3 other compensation; exception.--

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

12 (b) On mortgages, trust deeds, security agreements, or
13 other evidences of indebtedness filed or recorded in this
14 state, and for each renewal of the same, the tax shall be 35
15 cents on each \$100 or fraction thereof of the indebtedness or
16 obligation evidenced thereby. Mortgages, including, but not
17 limited to, mortgages executed without the state and recorded
18 in the state, which incorporate the certificate of
19 indebtedness, not otherwise shown in separate instruments, are
20 subject to the same tax at the same rate. When there is both
21 a mortgage, trust deed, or security agreement and a note,
22 certificate of indebtedness, or obligation, the tax shall be
23 paid on the mortgage, trust deed, or security agreement at the
24 time of recordation. A notation shall be made on the note,
25 certificate of indebtedness, or obligation that the tax has
26 been paid on the mortgage, trust deed, or security agreement.
27 If a mortgage, trust deed, security agreement, or other
28 evidence of indebtedness is subsequently filed or recorded in
29 this state to evidence an indebtedness or obligation upon
30 which tax was paid under paragraph (a) or subsection (2), tax
31 shall be paid on the mortgage, trust deed, security agreement,

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

26 (2)(a) On promissory notes, nonnegotiable notes,
27 written obligations to pay money, or other compensation, made,
28 executed, delivered, sold, transferred, or assigned in the
29 state, in connection with sales made under retail charge
30 account services, incident to sales which are not conditional
31 in character and which are not secured by mortgage or other

1 | pledge of purchaser, the tax shall be 35 cents on each \$100 or
2 | fraction thereof of the gross amount of the indebtedness
3 | evidenced by such instruments, payable quarterly on such forms
4 | and under such rules and regulations as may be promulgated by
5 | the Department of Revenue. The tax on any document described
6 | in this paragraph may not exceed \$2,450.

7 | (b) Any receipt, charge slip, or other record of a
8 | transaction effected with the use of a credit card, charge
9 | card, or debit card shall be exempt from the tax imposed by
10 | this section.

11 | (4) Notwithstanding paragraph (1)(b)~~subsection (1)~~, a
12 | supplement or an amendment to a mortgage, deed of trust,
13 | indenture, or security agreement, which supplement or
14 | amendment is filed or recorded in this state in connection
15 | with a new issue of bonds, shall be subject to the tax imposed
16 | by paragraph (1)(b)~~subsection (1)~~ only to the extent of the
17 | aggregate amount of the new issue of bonds or other evidence
18 | of indebtedness and not to the extent of the aggregate amount
19 | of bonds or other evidence of indebtedness previously issued
20 | under the instrument being supplemented or amended. In order
21 | to qualify for the tax treatment provided for in this
22 | subsection, the document which evidences the increase in
23 | indebtedness must show the official records book and page
24 | number in which, and the county in which, the original
25 | obligation and any prior increase in that obligation were
26 | recorded.

27 | (5) For purposes of this section, a renewal shall only
28 | include modifications of an original document which change the
29 | terms of the indebtedness evidenced by the original document
30 | by adding one or more obligors, increasing the principal
31 | balance, or changing the interest rate, maturity date, or

1 payment terms. Modifications to documents which do not modify
2 the terms of the indebtedness evidenced such as those given or
3 recorded to correct error; modify covenants, conditions, or
4 terms unrelated to the debt; sever a lien into separate liens;
5 provide for additional, substitute, or further security for
6 the indebtedness; consolidate indebtedness or collateral; add,
7 change, or delete guarantors; or which substitute a new
8 mortgagee or payee are not renewals and are not subject to tax
9 pursuant to this section. If the taxable amount of a mortgage
10 is limited by language contained in the mortgage or by the
11 application of rules limiting the tax base when there is
12 collateral in more than one state, then a modification which
13 changes such limitation or tax base shall be taxable only to
14 the extent of any increase in the limitation or tax base
15 attributable to such modification. This subsection shall not
16 be interpreted to exempt from taxation an original mortgage
17 that ~~which~~ would otherwise be subject to tax pursuant to
18 paragraph (1)(b) subsection (1).

19 Section 9. Subsection (5) is added to section 212.11,
20 Florida Statutes, to read:

21 212.11 Tax returns and regulations.--

22 (5)(a) Each dealer that claims any credits granted in
23 this chapter against that dealer's sales and use tax
24 liabilities shall submit to the department, either with the
25 return or upon request, documentation that provides all of the
26 information required to verify the dealer's entitlement to
27 such credits. All information must be broken down as
28 prescribed by the department and shall be submitted in a
29 manner that enables the department to verify that the credits
30 are allowable by law. With respect to any credit that is
31 granted in the form of a refund of previously paid taxes,

1 supporting documentation must be provided with the application
2 for refund, and the penalty provisions of paragraph (c) do not
3 apply.

4 (b) The department shall adopt rules regarding the
5 forms and documentation required to verify credits against
6 sales and use tax liabilities and the format in which
7 documentation is to be submitted, which format may include
8 magnetic tape or other means of electronic transmission.

9 (c) The department shall disallow any credit that is
10 not supported by the information required under this
11 subsection. In addition, the disallowed credit or any part of
12 the credit disallowed is subject to a mandatory penalty of 25
13 percent and interest as provided for in s. 212.12. A specific
14 penalty of 25 percent of the otherwise available credit shall
15 be applied to any credit for which the required information
16 report is not received within 30 days after a written request
17 from the department.

18 Section 10. Effective upon this act becoming a law,
19 paragraph (a) of subsection (3) of section 212.18, Florida
20 Statutes, is amended to read:

21 212.18 Administration of law; registration of dealers;
22 rules.--

23 (3)(a) Every person desiring to engage in or conduct
24 business in this state as a dealer, as defined in this
25 chapter, or to lease, rent, or let or grant licenses in living
26 quarters or sleeping or housekeeping accommodations in hotels,
27 apartment houses, roominghouses, or tourist or trailer camps
28 that are subject to tax under s. 212.03, or to lease, rent, or
29 let or grant licenses in real property, as defined in this
30 chapter, and every person who sells or receives anything of
31 value by way of admissions, must file with the department an

1 application for a certificate of registration for each place
2 of business, showing the names of the persons who have
3 interests in such business and their residences, the address
4 of the business, and such other data as the department may
5 reasonably require. However, owners and operators of vending
6 machines or newspaper rack machines are required to obtain
7 only one certificate of registration for each county in which
8 such machines are located. The department, by rule, may
9 authorize a dealer that uses independent sellers to sell its
10 merchandise to remit tax on the retail sales price charged to
11 the ultimate consumer in lieu of having the independent seller
12 register as a dealer and remit the tax. The department may
13 appoint the county tax collector as the department's agent to
14 accept applications for registrations. The application must be
15 made to the department before the person, firm, copartnership,
16 or corporation may engage in such business, and it must be
17 accompanied by a registration fee of \$5. However, a
18 registration fee is not required to accompany an application
19 to engage in or conduct business to make mail order sales. The
20 department may waive the registration fee for applications
21 submitted through the department's Internet registration
22 process.

23 Section 11. Subsection (4) of section 220.22, Florida
24 Statutes, is amended to read:

25 220.22 Returns; filing requirement.--

26 (4) The department shall designate by rule certain
27 not-for-profit entities and others that are not required to
28 file a return under this code, including an initial
29 information return, unless the entities have taxable income as
30 defined in s. 220.13(2). These entities must include
31 subchapter S corporations, tax-exempt entities, and others

1 ~~that do not usually owe federal income tax. For the year in~~
2 ~~which an election is made pursuant to s. 1361(b)(3) of the~~
3 ~~Internal Revenue Code, the qualified subchapter S subsidiary~~
4 ~~shall file an informational return with the department, which~~
5 ~~return shall be restricted to information identifying the~~
6 ~~subsidiary, the electing S corporation parent, and the~~
7 ~~effective date of the election.~~

8 Section 12. Present paragraph (d) of subsection (2) of
9 section 220.23, Florida Statutes, is redesignated as paragraph
10 (e), and a new paragraph (d) is added to that subsection, to
11 read:

12 220.23 Federal returns.--

13 (2) In the event the taxable income, any item of
14 income or deduction, or the income tax liability reported in a
15 federal income tax return of any taxpayer for any taxable year
16 is adjusted by amendment of such return or as a result of any
17 other recomputation or redetermination of federal taxable
18 income or loss, if such adjustment would affect any item or
19 items entering into the computation of such taxpayer's net
20 income subject to tax for any taxable year under this code,
21 the following special rules shall apply:

22 (d) Interest in accordance with s. 220.807 is due on
23 the amount of any deficiency from the date fixed for filing
24 the original return for the taxable year, determined without
25 regard to any extension of time for filing the original
26 return, until the date of payment of the deficiency.

27 Section 13. Subsection (1) of section 220.809, Florida
28 Statutes, is amended to read:

29 220.809 Interest on deficiencies.--

30 (1) Except as provided in s. 220.23(2)(d), if any
31 amount of tax imposed by this chapter is not paid on or before

1 the date, determined without regard to any extensions,
2 prescribed for payment of such tax, interest shall be paid in
3 accordance with the provisions of s. 220.807 on the unpaid
4 amount from such date to the date of payment.

5 Section 14. Subsection (2) of section 376.70, Florida
6 Statutes, is amended to read:

7 376.70 Tax on gross receipts of drycleaning
8 facilities.--

9 (2) Each drycleaning facility or dry drop-off facility
10 imposing a charge for the drycleaning or laundering of
11 clothing or other fabrics is required to register with the
12 Department of Revenue and become licensed for the purposes of
13 this section. The owner or operator of the facility shall
14 register the facility with the Department of Revenue.
15 Drycleaning facilities or dry drop-off facilities operating at
16 more than one location are only required to have a single
17 registration. The fee for registration is \$30. The owner or
18 operator of the facility shall pay the registration fee to the
19 Department of Revenue. The department may waive the
20 registration fee for applications submitted through the
21 department's Internet registration process.

22 Section 15. Subsection (1) of section 443.131, Florida
23 Statutes, is amended to read:

24 443.131 Contributions.--

25 (1) WHEN PAYABLE.--Contributions shall accrue and
26 become payable by each employer for each calendar quarter in
27 which he or she is subject to this chapter, with respect to
28 wages paid during such calendar quarter for employment. Such
29 contributions shall become due and be paid by each employer to
30 the Agency for Workforce Innovation or its designee ~~division~~
31 for the fund, in accordance with such rules as the Agency for

1 Workforce Innovation or its designee ~~division~~ may prescribe.
2 However, nothing in this subsection shall be construed to
3 prohibit the Agency for Workforce Innovation or its designee
4 ~~division~~ from allowing, ~~on a limited basis~~, at the request of
5 the employer, ~~certain~~ employers of employees performing
6 domestic services, as defined in s. 443.036(21)(g) ~~and by rule~~
7 ~~of the division~~, to pay contributions or report wages at
8 intervals other than quarterly when such payment or reporting
9 is to the advantage of the Agency for Workforce Innovation or
10 its designee ~~division and the employers~~, and when such
11 nonquarterly payment and reporting is authorized under federal
12 law. This provision gives employers of employees performing
13 domestic services the option to elect to report wages and pay
14 taxes annually, with a due date of January ~~April~~ 1 and a
15 delinquency date of February 1 ~~April 30~~. In order to qualify
16 for this election, the employer must employ ~~have~~ only
17 employees who perform domestic services ~~employees~~, be eligible
18 for a variation from the standard rate as computed pursuant to
19 s. 443.131(3) ~~in good standing~~, apply to this program no later
20 than December 1 ~~30~~ of the preceding calendar year, and agree
21 to provide the Agency for Workforce Innovation or its designee
22 ~~division~~ with any special reports which might be requested, as
23 required by rule 60BB-2.025(5) ~~38B-2.025(5)~~, including copies
24 of all federal employment tax forms. Failure to timely furnish
25 any wage information when required by the Agency for Workforce
26 Innovation or its designee shall ~~may~~ result in the employer's
27 loss of the privilege to elect participation in this program,
28 effective the calendar quarter immediately following the
29 calendar quarter in which such failure occurred. The employer
30 is eligible to reapply for annual reporting after one complete
31 calendar year has elapsed since the employer's

1 disqualification if the employer timely furnished any
2 requested wage information during the period in which annual
3 reporting was denied.Contributions shall not be deducted, in
4 whole or in part, from the wages of individuals in such
5 employer's employ. In the payment of any contributions, a
6 fractional part of a cent shall be disregarded unless it
7 amounts to one-half cent or more, in which case it shall be
8 increased to 1 cent.

9 Section 16. The sum of \$300,000 is appropriated from
10 the General Revenue Fund to the Department of Revenue for the
11 one-time expense of creating the original database called for
12 by sections 1 and 2 of this act, and to begin the
13 implementation process for use of the database.

14 Section 17. Except for this section and section 10 of
15 this act, which shall take effect upon becoming a law, this
16 act shall take effect January 1, 2003.

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SENATE SUMMARY

Amends provisions relating to tax administration. Authorizes the Department of Revenue to create and maintain databases for use by insurers. Provides insurers with incentives for using the databases and penalties for failure to use the databases. Requires local governments to provide information to the department. Appropriates funds for administering newly created ss. 175.1015 and 185.085, F.S. Authorizes rulemaking. Deletes the requirement that a corporation must file an intangible tax return when no tax is due. Deletes the requirement that a corporation must file an annual information return relating to stock value. Deletes the requirement that a corporation must maintain records relating to information reported under s. 199.602, F.S. Deletes the penalty imposed upon a corporation for failure to file the notice required under s. 199.062(2), F.S. Repeals s. 201.05, F.S., relating to tax on stock certificates. Provides a maximum amount of the tax that must be paid on unsecured obligations. Authorizes the Department of Revenue to require a report to be submitted when filing a sales and use tax return that claims certain credits. Authorizes the department to adopt rules regarding the forms and documentation required to verify those credits. Authorizes the department to disallow any credit that is not supported by the required report and to impose penalties and interest. Authorizes the department to waive registration fees for online registrations and registrations made using the Multistate Tax Commission procedures. Eliminates initial information returns for certain corporations. Provides that interest on any deficiency accrues from the date fixed for filing the original return. Authorizes the department to waive registration fees for online registrations. Allows certain employers of domestic employees to file annually for unemployment tax. Provides an appropriation.