

567-186AXA-32

Bill No. CS for SB 426, 1st Eng.

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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Representative(s) Wallace offered the following:

**Amendment (with title amendment)**

Remove: everything after the enacting clause,

and insert:

Section 1. Subsection (7) of section 45.031, Florida Statutes, is amended to read:

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

(7) DISBURSEMENTS OF PROCEEDS.--On filing a certificate of title, the clerk shall disburse the proceeds of the sale in accordance with the order or final judgment, and shall file a report of such disbursements and serve a copy of it on each party not in default, and on the Department of Revenue if the department it was named as a defendant in the action or if the Agency for Workforce Innovation or the Department of Labor and Employment Security was named as a defendant while the Department of Revenue was performing

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1 unemployment compensation tax collection services pursuant to  
2 a contract with the Agency for Workforce Innovation, in  
3 substantially the following form:

4  
5 (Caption of Action)

6  
7 CERTIFICATE OF DISBURSEMENTS

8  
9 The undersigned clerk of the court certifies that he or  
10 she disbursed the proceeds received from the sale of the  
11 property as provided in the order or final judgment to the  
12 persons and in the amounts as follows:

13	Name	Amount
14		
15	Total	

16  
17 WITNESS my hand and the seal of the court on .....,  
18 ...(year)....  
19 .....(Clerk)..  
20 By ...(Deputy Clerk)..  
21

22 If no objections to the report are served within 10 days after  
23 it is filed, the disbursements by the clerk shall stand  
24 approved as reported. If timely objections to the report are  
25 served, they shall be heard by the court. Service of  
26 objections to the report does not affect or cloud the title of  
27 the purchaser of the property in any manner.

28 Section 2. Subsection (5) of section 55.202, Florida  
29 Statutes, is amended to read:

30 55.202 Judgments, orders, and decrees; lien on  
31 personal property.--

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1           (5) Liens, assessments, warrants, or judgments filed  
2 pursuant to paragraph (2)(b) may be filed directly into the  
3 central database by the Department of Revenue, or its designee  
4 as determined by its executive director, through electronic or  
5 information data exchange programs approved by the Department  
6 of State. Such filings must contain the information set forth  
7 in s. 55.203(1).

8           Section 3. Paragraph (a) of subsection (4) of section  
9 69.041, Florida Statutes, is amended to read:

10           69.041 State named party; lien foreclosure, suit to  
11 quiet title.--

12           (4)(a) The Department of Revenue has the right to  
13 participate in the disbursement of funds remaining in the  
14 registry of the court after distribution pursuant to s.  
15 45.031(7). The department shall participate in accordance with  
16 applicable procedures in any mortgage foreclosure action in  
17 which the department has a duly filed tax warrant, or  
18 interests under a lien arising from a judgment, order, or  
19 decree for support, as defined in s. 409.2554, or interest in  
20 an unemployment compensation tax lien pursuant to a contract  
21 with the Agency for Workforce Innovation, against the subject  
22 property and with the same priority, regardless of whether a  
23 default against the department, the Agency for Workforce  
24 Innovation, or the Department of Labor and Employment Security  
25 has been entered for failure to file an answer or other  
26 responsive pleading.

27           Section 4. Effective January 1, 2003, paragraph (a) of  
28 subsection (4) and subsection (5) of section 72.011, Florida  
29 Statutes, are amended to read:

30           72.011 Jurisdiction of circuit courts in specific tax  
31 matters; administrative hearings and appeals; time for

1 commencing action; parties; deposits.--

2 (4)(a) Except as provided in paragraph (b), an action  
3 initiated in circuit court pursuant to subsection (1) shall be  
4 filed in the Second Judicial Circuit Court in and for Leon  
5 County or in the circuit court in the county where the  
6 taxpayer resides, ~~or~~ maintains its principal commercial  
7 domicile in this state, or, in the ordinary course of  
8 business, regularly maintains its books and records in this  
9 state.

10 (5) The requirements of subsections (1), (2), and (3)  
11 ~~this section~~ are jurisdictional.

12 Section 5. Subsection (2) of section 199.052, Florida  
13 Statutes, is amended to read:

14 199.052 Annual tax returns; payment of annual tax.--

15 (2) No person, corporation, agent, or fiduciary shall  
16 be required to pay the annual tax in any year when the  
17 aggregate annual tax upon the ~~person's~~ intangible personal  
18 property, after exemptions but before application of any  
19 discount for early filing, would be less than \$60. In such  
20 case, an annual return is not required ~~unless the taxpayer is~~  
21 ~~a corporation or an agent or fiduciary of whom the department~~  
22 ~~requires an informational return.~~ Agents and fiduciaries shall  
23 report for each person for whom they hold intangible personal  
24 property if the aggregate annual tax on such person is \$60 or  
25 more.

26 Section 6. Subsection (2) of section 199.218, Florida  
27 Statutes, is amended to read:

28 199.218 Books and records.--

29 (2) Each ~~corporation and~~ broker subject to the  
30 provisions of s. 199.062 shall preserve all books and other  
31 records relating to the information reported under s. 199.062

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1 or otherwise required by rule of the department for a period  
2 of 3 years from the due date of the report.

3 Section 7. Paragraph (a) of subsection (6) of section  
4 199.282, Florida Statutes, is amended to read:

5 199.282 Penalties for violation of this chapter.--

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

8 (a) A penalty of \$100 upon any corporation that which  
9 does not timely file a written notice required under s.  
10 199.057(2)(c) ~~or s. 199.062(2)~~.

11 Section 8. Subsection (8) is added to section 201.02,  
12 Florida Statutes, to read:

13 201.02 Tax on deeds and other instruments relating to  
14 real property or interests in real property.--

15 (8) Taxes imposed by this section do not apply to a  
16 contract to sell the residence of an employee relocating at  
17 his or her employer's direction or to documents related to the  
18 contract, which contract is between the employee and the  
19 employer or between the employee and a person in the business  
20 of providing employee relocation services. In the case of  
21 such transactions, taxes apply only to the transfer of the  
22 real property comprising the residence by deed that vests  
23 legal title in a named grantee.

24 Section 9. Subsections (1), (2), (4), and (5) of  
25 section 201.08, Florida Statutes, are amended to read:

26 201.08 Tax on promissory or nonnegotiable notes,  
27 written obligations to pay money, or assignments of wages or  
28 other compensation; exception.--

29 (1)(a) On promissory notes, nonnegotiable notes,  
30 written obligations to pay money, or assignments of salaries,  
31 wages, or other compensation made, executed, delivered, sold,

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1 transferred, or assigned in the state, and for each renewal of  
2 the same, the tax shall be 35 cents on each \$100 or fraction  
3 thereof of the indebtedness or obligation evidenced thereby.  
4 The tax on any document described in this paragraph shall not  
5 exceed \$2,450.

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

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

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

1 in this paragraph shall not exceed \$2,450.

2 (b) Any receipt, charge slip, or other record of a  
3 transaction effected with the use of a credit card, charge  
4 card, or debit card shall be exempt from the tax imposed by  
5 this section.

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

22 (5) For purposes of this section, a renewal shall only  
23 include modifications of an original document which change the  
24 terms of the indebtedness evidenced by the original document  
25 by adding one or more obligors, increasing the principal  
26 balance, or changing the interest rate, maturity date, or  
27 payment terms. Modifications to documents which do not modify  
28 the terms of the indebtedness evidenced such as those given or  
29 recorded to correct error; modify covenants, conditions, or  
30 terms unrelated to the debt; sever a lien into separate liens;  
31 provide for additional, substitute, or further security for



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1 the indebtedness; consolidate indebtedness or collateral; add,  
2 change, or delete guarantors; or which substitute a new  
3 mortgagee or payee are not renewals and are not subject to tax  
4 pursuant to this section. If the taxable amount of a mortgage  
5 is limited by language contained in the mortgage or by the  
6 application of rules limiting the tax base when there is  
7 collateral in more than one state, then a modification which  
8 changes such limitation or tax base shall be taxable only to  
9 the extent of any increase in the limitation or tax base  
10 attributable to such modification. This subsection shall not  
11 be interpreted to exempt from taxation an original mortgage  
12 that ~~which~~ would otherwise be subject to tax pursuant to  
13 paragraph (1)(b) subsection (i).

14 Section 10. Paragraph (b) of subsection (1) of section  
15 206.9825, Florida Statutes, is reenacted and amended to read:

16 206.9825 Aviation fuel tax.--

17 (1)

18 (b) Any licensed wholesaler or terminal supplier that  
19 delivers aviation fuel to an air carrier offering  
20 transcontinental jet service and that, after January 1, 1996,  
21 increases the air carrier's Florida workforce by more than  
22 1000 percent and by 250 or more full-time equivalent employee  
23 positions, may receive a credit or refund as the ultimate  
24 vendor of the aviation fuel for the 6.9 cents excise tax  
25 previously paid, provided that the air carrier has no facility  
26 for fueling highway vehicles from the tank in which the  
27 aviation fuel is stored. In calculating the new or additional  
28 Florida full-time equivalent employee positions, any full-time  
29 equivalent employee positions of parent or subsidiary  
30 corporations which existed before January 1, 1996, shall not  
31 be counted toward reaching the Florida employment increase

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1 thresholds. The refund allowed under this paragraph is in  
2 furtherance of the goals and policies of the State  
3 Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,  
4 (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,  
5 7., 9., and 12. ~~This paragraph will expire on July 1, 2001.~~

6 Section 11. Paragraph (b) of subsection (2), paragraph  
7 (b) of subsection (3), and paragraph (b) of subsection (4) of  
8 section 211.3103, Florida Statutes, are amended to read:

9 211.3103 Levy of tax on severance of phosphate rock;  
10 rate, basis, and distribution of tax.--

11 (2) The proceeds of all taxes, interest, and penalties  
12 imposed under this section shall be paid into the State  
13 Treasury through June 30, 1995, as follows:

14 (b) The remaining revenues collected from the tax  
15 during that fiscal year, after the required payment under  
16 paragraph (a), shall be paid into the State Treasury as  
17 follows:

18 1. To the credit of the General Revenue Fund of the  
19 state, 60 percent. However, from this amount the amounts of  
20 \$7.4 million, \$8.2 million, and \$8.1 million, respectively,  
21 shall be transferred to the Nonmandatory Land Reclamation  
22 Trust Fund on January 1, 1993, January 1, 1994, and January 1,  
23 1995.

24 2. To the credit of the Nonmandatory Land Reclamation  
25 Trust Fund which is established for reclamation and  
26 acquisition of unreclaimed lands disturbed by phosphate mining  
27 and not subject to mandatory reclamation, 20 percent.

28 3. To the credit of the Phosphate Research Trust Fund  
29 in the Department of Education, Division of Universities, to  
30 carry out the purposes set forth in s. 378.101, 10 percent.

31 4. For payment to counties in proportion to the number

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1 of tons of phosphate rock produced from a phosphate rock  
2 matrix located within such political boundary, 10 percent. The  
3 department shall distribute this portion of the proceeds  
4 annually based on production information reported by producers  
5 on the ~~most recent~~ annual returns for the taxable ~~filed prior~~  
6 ~~to the beginning of the fiscal~~ year. Any such proceeds  
7 received by a county shall be used only for phosphate-related  
8 expenses.

9 (3) Beginning July 1, 1995, the proceeds of all taxes,  
10 interest, and penalties imposed under this section shall be  
11 paid into the State Treasury as follows:

12 (b) The remaining revenues collected from the tax  
13 during that fiscal year, after the required payment under  
14 paragraph (a), shall be paid into the State Treasury as  
15 follows:

16 1. To the credit of the General Revenue Fund of the  
17 state, 58 percent.

18 2. To the credit of the Nonmandatory Land Reclamation  
19 Trust Fund for reclamation and acquisition of unreclaimed  
20 lands disturbed by phosphate mining and not subject to  
21 mandatory reclamation, 14.5 percent.

22 3. To the credit of the Phosphate Research Trust Fund  
23 in the Department of Education, Division of Universities, to  
24 carry out the purposes set forth in s. 378.101, 10 percent.

25 4. For payment to counties in proportion to the number  
26 of tons of phosphate rock produced from a phosphate rock  
27 matrix located within such political boundary, 10 percent. The  
28 department shall distribute this portion of the proceeds  
29 annually based on production information reported by producers  
30 on the ~~most recent~~ annual returns for the taxable ~~filed prior~~  
31 ~~to the beginning of the fiscal~~ year. Any such proceeds

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1 received by a county shall be used only for phosphate-related  
2 expenses.

3 5. To the credit of the Minerals Trust Fund, 7.5  
4 percent.

5 (4) If the base rate is reduced pursuant to paragraph  
6 (5)(c), then the proceeds of the tax shall be paid into the  
7 State Treasury as follows:

8 (b) The remaining revenues collected from the tax  
9 during that fiscal year, after the required payment under  
10 paragraph (a), shall be paid into the State Treasury as  
11 follows:

12 1. To the credit of the General Revenue Fund of the  
13 state, 55.15 percent.

14 2. To the credit of the Phosphate Research Trust Fund  
15 in the Department of Education, Division of Universities, 12.5  
16 percent.

17 3. For payment to counties in proportion to the number  
18 of tons of phosphate rock produced from a phosphate rock  
19 matrix located within such political boundary, 18 percent. The  
20 department shall distribute this portion of the proceeds  
21 annually based on production information reported by producers  
22 on the ~~most recent~~ annual returns for the taxable ~~filed prior~~  
23 ~~to the beginning of the fiscal~~ year. Any such proceeds  
24 received by a county shall be used only for phosphate-related  
25 expenses.

26 4. To the credit of the Minerals Trust Fund, 14.35  
27 percent.

28 Section 12. Paragraph (g) of subsection (10) of  
29 section 212.02, Florida Statutes, is amended to read:

30 212.02 Definitions.--The following terms and phrases  
31 when used in this chapter have the meanings ascribed to them

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1 in this section, except where the context clearly indicates a  
2 different meaning:

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

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

30 Section 13. Effective July 1, 2002, paragraph (b) of  
31 subsection (14) of section 212.06, Florida Statutes, is

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1 amended to read:

2           212.06 Sales, storage, use tax; collectible from  
3 dealers; "dealer" defined; dealers to collect from purchasers;  
4 legislative intent as to scope of tax.--

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

7           (b) "Fixtures" means items that are an accessory to a  
8 building, other structure, or land and that do not lose their  
9 identity as accessories when installed but that do become  
10 permanently attached to realty. However, the term does not  
11 include the following items, whether or not such items are  
12 attached to real property in a permanent manner: ~~trade~~  
13 ~~fixtures~~ property of a type that is required to be  
14 registered, licensed, titled, or documented by this state or  
15 by the United States Government, including, but not limited  
16 to, mobile homes, except mobile homes assessed as real  
17 property, ~~or~~ industrial machinery or equipment. For purposes  
18 of this paragraph, industrial machinery or equipment is not  
19 limited to machinery and equipment used to manufacture,  
20 process, compound, or produce tangible personal property. For  
21 an item to be considered a fixture, it is not necessary that  
22 the owner of the item also own the real property to which it  
23 is attached.

24           Section 14. It is the intent of the Legislature that  
25 the amendment made by this act to s. 212.06(14)(b), Florida  
26 Statutes, relating to industrial machinery or equipment, is  
27 remedial in nature and merely clarifies existing law. However,  
28 nothing contained in this act shall authorize an assessment of  
29 additional tax, penalty, or interest against any taxpayer that  
30 complied with s. 212.06(14)(b), Florida Statutes, as amended  
31 by chapter 98-141, Laws of Florida, effective July 1, 1998,

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1 nor shall any taxpayer be entitled to a refund of taxes  
2 previously paid due to the retroactive effect of this act.

3 Section 15. Effective July 1, 2002, paragraph (b) of  
4 subsection (1) of section 212.07, Florida Statutes, is  
5 amended, and subsection (9) is added to said section, to read:  
6 212.07 Sales, storage, use tax; tax added to purchase  
7 price; dealer not to absorb; liability of purchasers who  
8 cannot prove payment of the tax; penalties; general  
9 exemptions.--

10 (1)

11 (b) A resale must be in strict compliance with s.  
12 212.18 and the rules and regulations, and any dealer who makes  
13 a sale for resale which is not in strict compliance with s.  
14 212.18 and the rules and regulations shall himself or herself  
15 be liable for and pay the tax. Any dealer who makes a sale for  
16 resale shall document the exempt nature of the transaction, as  
17 established by rules promulgated by the department, by  
18 retaining a copy of the purchaser's resale certificate. In  
19 lieu of maintaining a copy of the certificate, a dealer may  
20 document, prior to the time of sale, an authorization number  
21 provided telephonically or electronically by the department,  
22 or by such other means established by rule of the department.  
23 ~~The department shall adopt rules that provide that, for~~  
24 ~~purchasers who purchase on account from a dealer on a~~  
25 ~~continual basis,~~The dealer may rely on a resale certificate  
26 issued pursuant to s. 212.18(3)(c), valid at the time of  
27 receipt from the purchaser, without seeking annual  
28 verification of the resale certificate if the dealer makes  
29 recurring sales to a purchaser in the normal course of  
30 business on a continual basis. For purposes of this paragraph,  
31 "recurring sales to a purchaser in the normal course of

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1 business" refers to a sale in which the dealer extends credit  
2 to the purchaser and records the debt as an account  
3 receivable, or in which the dealer sells to a purchaser who  
4 has an established cash or C.O.D. account, similar to an open  
5 credit account. For purposes of this paragraph, purchases are  
6 made from a selling dealer on a continual basis if the selling  
7 dealer makes, in the normal course of business, sales to the  
8 purchaser no less frequently than once in every 12-month  
9 period. A dealer may, through the informal protest provided  
10 for in s. 213.21 and the rules of the Department of Revenue,  
11 provide the department with evidence of the exempt status of a  
12 sale. Consumer certificates of exemption executed by those  
13 exempt entities that were registered with the department at  
14 the time of sale, resale certificates provided by purchasers  
15 who were active dealers at the time of sale, and verification  
16 by the department of a purchaser's active dealer status at the  
17 time of sale in lieu of a resale certificate shall be accepted  
18 by the department when submitted during the protest period,  
19 but may not be accepted in any proceeding under chapter 120 or  
20 any circuit court action instituted under chapter 72.

21 (9)(a) If a purchaser engaging in transactions taxable  
22 under this chapter did not pay tax to a vendor based on a good  
23 faith belief that the transaction was a nontaxable purchase  
24 for resale or the transaction was exempt as a purchase by an  
25 organization exempt from tax under this chapter, except as  
26 provided in paragraph (b), neither the purchaser nor the  
27 vendor is directly liable for any tax, interest, or penalty  
28 that would otherwise be due if the following conditions are  
29 met:

30 1. At the time of the purchase, the purchaser was not  
31 registered as a dealer with the department or did not hold a



- 1 consumer's certificate of exemption from the department.
- 2 2. At the time of the purchase, the purchaser was  
3 qualified to register with the department as a dealer or to  
4 receive a consumer's certificate of exemption from the  
5 department.
- 6 3. Before applying for treatment under this  
7 subsection, the purchaser has registered with the department  
8 as a dealer or has applied for and received a consumer's  
9 certificate of exemption from the department.
- 10 4. The purchaser establishes justifiable cause for  
11 failure to register as a dealer or to obtain a consumer's  
12 certificate of exemption before making the purchase. Whether a  
13 purchaser has established justifiable cause for failure to  
14 register depends on the facts and circumstances of each case,  
15 including, but not limited to, such factors as the complexity  
16 of the transaction, the purchaser's business experience and  
17 history, whether the purchaser sought advice on its tax  
18 obligations, whether any such advice was followed, and any  
19 remedial action taken by the purchaser.
- 20 5. The transaction would otherwise qualify as exempt  
21 under this chapter except for the fact that at the time of the  
22 purchase the purchaser was not registered as a dealer with the  
23 department or did not hold a consumer's certificate of  
24 exemption from the department.
- 25 6. Relief pursuant to this subsection is applied for:
- 26 a. Before the department has initiated any audit or  
27 other action or inquiry in regard to the purchaser or the  
28 vendor; or
- 29 b. If any audit or other action or inquiry of the  
30 purchaser or the vendor has already been initiated, within 7  
31 days after being informed in writing by the department that

1 the purchaser was required to be registered or to hold a  
2 consumer's certificate of exemption at the time the  
3 transaction occurred.

4 (b) In lieu of the tax, penalties, and interest that  
5 would otherwise have been due, the department shall impose and  
6 collect the following mandatory penalties, which the  
7 department may not waive:

8 1. If a purchaser or vendor applies for relief before  
9 the department initiates any audit or other action or inquiry,  
10 the mandatory penalty is the lesser of \$1,000 or 10 percent of  
11 the total tax due on transactions that qualify for treatment  
12 under this subsection.

13 2. If a purchaser or vendor applies for relief after  
14 an audit or other action or inquiry has already been initiated  
15 by the department, the mandatory penalty is the lesser of  
16 \$5,000 or 20 percent of the total tax due on transactions that  
17 qualify for treatment under this subsection.

18  
19 The department may impose and collect the mandatory penalties  
20 from either the purchaser or the vendor that failed to obtain  
21 proper documentation at the time of the transaction.

22 (c) The department may adopt forms and rules to  
23 administer this subsection.

24 Section 16. It is the intent of the Legislature that  
25 s. 212.07(9), Florida Statutes, created by this act, applies  
26 to all pending sales and use tax audits or other actions or  
27 inquiries, including those currently under protest or in  
28 litigation. Taxpayers in such pending audits or other actions  
29 or inquiries have until the later of the date provided by s.  
30 212.07(9)(b), Florida Statutes, or 90 days after the effective  
31 date of this act to apply for the treatment provided in such

1 paragraph. This section does not create any right to refund  
2 for taxes previously assessed and paid in regard to audits or  
3 other actions or inquires that are no longer pending.

4 Section 17. Effective upon this act becoming a law and  
5 operating retroactively to July 1, 1996, paragraph (c) of  
6 subsection (5) of section 212.08, Florida Statutes, is amended  
7 to read:

8 212.08 Sales, rental, use, consumption, distribution,  
9 and storage tax; specified exemptions.--The sale at retail,  
10 the rental, the use, the consumption, the distribution, and  
11 the storage to be used or consumed in this state of the  
12 following are hereby specifically exempt from the tax imposed  
13 by this chapter.

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

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

17 1. The purchase of machinery and equipment for use at  
18 a fixed location which machinery and equipment are necessary  
19 in the production of electrical or steam energy resulting from  
20 the burning of boiler fuels other than residual oil is exempt  
21 from the tax imposed by this chapter. Such electrical or  
22 steam energy must be primarily for use in manufacturing,  
23 processing, compounding, or producing for sale items of  
24 tangible personal property in this state. Use of a de minimis  
25 amount of residual fuel to facilitate the burning of  
26 nonresidual fuel shall not reduce the exemption otherwise  
27 available under this paragraph.

28 2. In facilities where machinery and equipment are  
29 necessary to burn both residual and nonresidual fuels, the  
30 exemption shall be prorated. Such proration shall be based  
31 upon the production of electrical or steam energy from

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1 nonresidual fuels as a percentage of electrical or steam  
2 energy from all fuels. If it is determined that 15 percent or  
3 less of all electrical or steam energy generated was produced  
4 by burning residual fuel, the full exemption shall apply.  
5 Purchasers claiming a partial exemption shall obtain such  
6 exemption by refund of taxes paid, or as otherwise provided in  
7 the department's rules.

8           3. The department may adopt rules that provide for  
9 implementation of this exemption. Purchasers of machinery and  
10 equipment qualifying for the exemption provided in this  
11 paragraph shall furnish the vendor ~~department~~ with an  
12 affidavit stating that the item or items to be exempted are  
13 for the use designated herein. Any person furnishing a false  
14 affidavit to the vendor for the purpose of evading payment of  
15 any tax imposed under this chapter shall be subject to the  
16 penalty set forth in s. 212.085 and as otherwise provided by  
17 law. Purchasers with self-accrual authority shall maintain all  
18 documentation necessary to prove the exempt status of  
19 purchases.

20           Section 18. Effective July 1, 2002, paragraphs (b),  
21 (d), and (f) of subsection (5) of section 212.08, Florida  
22 Statutes, are amended to read:

23           212.08 Sales, rental, use, consumption, distribution,  
24 and storage tax; specified exemptions.--The sale at retail,  
25 the rental, the use, the consumption, the distribution, and  
26 the storage to be used or consumed in this state of the  
27 following are hereby specifically exempt from the tax imposed  
28 by this chapter.

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

30           (b) Machinery and equipment used to increase  
31 productive output.--

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1           1. Industrial machinery and equipment purchased for  
2 exclusive use by a new business in spaceport activities as  
3 defined by s. 212.02 or for use in new businesses which  
4 manufacture, process, compound, or produce for sale items of  
5 tangible personal property at fixed locations are exempt from  
6 the tax imposed by this chapter upon an affirmative showing by  
7 the taxpayer to the satisfaction of the department that such  
8 items are used in a new business in this state. Such purchases  
9 must be made prior to the date the business first begins its  
10 productive operations, and delivery of the purchased item must  
11 be made within 12 months of that date.

12           2.a. Industrial machinery and equipment purchased for  
13 exclusive use by an expanding facility which is engaged in  
14 spaceport activities as defined by s. 212.02 or for use in  
15 expanding manufacturing facilities or plant units which  
16 manufacture, process, compound, or produce for sale items of  
17 tangible personal property at fixed locations in this state  
18 are exempt from any amount of tax imposed by this chapter in  
19 excess of \$50,000 per calendar year upon an affirmative  
20 showing by the taxpayer to the satisfaction of the department  
21 that such items are used to increase the productive output of  
22 such expanded facility or business by not less than 10  
23 percent.

24           b. Notwithstanding any other provision of this  
25 section, industrial machinery and equipment purchased for use  
26 in expanding printing manufacturing facilities or plant units  
27 that manufacture, process, compound, or produce for sale items  
28 of tangible personal property at fixed locations in this state  
29 are exempt from any amount of tax imposed by this chapter upon  
30 an affirmative showing by the taxpayer to the satisfaction of  
31 the department that such items are used to increase the

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1 productive output of such an expanded business by not less  
2 than 10 percent.

3           3.a. To receive an exemption provided by subparagraph  
4 1. or subparagraph 2., a qualifying business entity shall  
5 apply to the department for a temporary tax exemption permit.  
6 The application shall state that a new business exemption or  
7 expanded business exemption is being sought. Upon a tentative  
8 affirmative determination by the department pursuant to  
9 subparagraph 1. or subparagraph 2., the department shall issue  
10 such permit.

11           b. The applicant shall be required to maintain all  
12 necessary books and records to support the exemption. Upon  
13 completion of purchases of qualified machinery and equipment  
14 pursuant to subparagraph 1. or subparagraph 2., the temporary  
15 tax permit shall be delivered to the department or returned to  
16 the department by certified or registered mail.

17           c. If, in a subsequent audit conducted by the  
18 department, it is determined that the machinery and equipment  
19 purchased as exempt under subparagraph 1. or subparagraph 2.  
20 did not meet the criteria mandated by this paragraph or if  
21 commencement of production did not occur, the amount of taxes  
22 exempted at the time of purchase shall immediately be due and  
23 payable to the department by the business entity, together  
24 with the appropriate interest and penalty, computed from the  
25 date of purchase, in the manner prescribed by this chapter.

26           d. In the event a qualifying business entity fails to  
27 apply for a temporary exemption permit or if the tentative  
28 determination by the department required to obtain a temporary  
29 exemption permit is negative, a qualifying business entity  
30 shall receive the exemption provided in subparagraph 1. or  
31 subparagraph 2. through a refund of previously paid taxes. No

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1 refund may be made for such taxes unless the criteria mandated  
2 by subparagraph 1. or subparagraph 2. have been met and  
3 commencement of production has occurred.

4           4. The department shall adopt ~~promulgate~~ rules  
5 governing applications for, issuance of, and the form of  
6 temporary tax exemption permits; provisions for recapture of  
7 taxes; and the manner and form of refund applications and may  
8 establish guidelines as to the requisites for an affirmative  
9 showing of increased productive output, commencement of  
10 production, and qualification for exemption.

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

28           6. For the purposes of the exemptions provided in  
29 subparagraphs 1. and 2., these terms have the following  
30 meanings:

31           a. "Industrial machinery and equipment" means tangible

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1 personal property or other property that has a depreciable  
2 life of 3 years or more and that is used as an integral part  
3 in the manufacturing, processing, compounding, or production  
4 of tangible personal property for sale or is exclusively used  
5 in spaceport activities. A building and its structural  
6 components are not industrial machinery and equipment unless  
7 the building or structural component is so closely related to  
8 the industrial machinery and equipment that it houses or  
9 supports that the building or structural component can be  
10 expected to be replaced when the machinery and equipment are  
11 replaced. Heating and air conditioning systems are not  
12 industrial machinery and equipment unless the sole  
13 justification for their installation is to meet the  
14 requirements of the production process, even though the system  
15 may provide incidental comfort to employees or serve, to an  
16 insubstantial degree, nonproduction activities"~~section 38~~  
17 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~  
18 ~~Internal Revenue Code, provided "industrial machinery and~~  
19 ~~equipment" shall be construed by regulations adopted by the~~  
20 ~~Department of Revenue to mean tangible property used as an~~  
21 ~~integral part of spaceport activities or of the manufacturing,~~  
22 ~~processing, compounding, or producing for sale of items of~~  
23 ~~tangible personal property. The~~ Such term includes parts and  
24 accessories only to the extent that the exemption thereof is  
25 consistent with the provisions of this paragraph.

26       b. "Productive output" means the number of units  
27 actually produced by a single plant or operation in a single  
28 continuous 12-month period, irrespective of sales. Increases  
29 in productive output shall be measured by the output for 12  
30 continuous months immediately following the completion of  
31 installation of such machinery or equipment over the output



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1 for the 12 continuous months immediately preceding such  
2 installation. However, if a different 12-month continuous  
3 period of time would more accurately reflect the increase in  
4 productive output of machinery and equipment purchased to  
5 facilitate an expansion, the increase in productive output may  
6 be measured during that 12-month continuous period of time if  
7 such time period is mutually agreed upon by the Department of  
8 Revenue and the expanding business prior to the commencement  
9 of production; provided, however, in no case may such time  
10 period begin later than 2 years following the completion of  
11 installation of the new machinery and equipment. The units  
12 used to measure productive output shall be physically  
13 comparable between the two periods, irrespective of sales.

14 (d) Machinery and equipment used under federal  
15 procurement contract.--

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

1 installation of the machinery or equipment.

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

9           3. The exemption provided by this paragraph shall  
10 inure to the taxpayer only through refund of previously paid  
11 taxes. Such refund shall be made within 30 days of formal  
12 approval by the department of the taxpayer's application,  
13 which application may be made on an annual basis following  
14 installation of the machinery or equipment.

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

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

18           b. "Deflated implicit productive output" means the  
19 product of implicit productive output times the quotient of  
20 the national defense implicit price deflator for the preceding  
21 calendar year divided by the deflator for the year of  
22 completion or commencement.

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

29           d. "Implicit productive output" means the annual  
30 eligible costs attributable to all contracts or subcontracts  
31 subject to federal procurement regulations of the single plant

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1 or operation at which the machinery or equipment is used.

2 e. "Industrial machinery and equipment" means tangible

3 personal property or other property that has a depreciable

4 life of 3 years or more, that qualifies as an eligible cost

5 under federal procurement regulations, and that is used as an

6 integral part of the process of production of tangible

7 personal property. A building and its structural components

8 are not industrial machinery and equipment unless the building

9 or structural component is so closely related to the

10 industrial machinery and equipment that it houses or supports

11 that the building or structural component can be expected to

12 be replaced when the machinery and equipment are replaced.

13 Heating and air conditioning systems are not industrial

14 machinery and equipment unless the sole justification for

15 their installation is to meet the requirements of the

16 production process, even though the system may provide

17 incidental comfort to employees or serve, to an insubstantial

18 degree, nonproduction activities~~"section 38 property" as~~

19 ~~defined in s. 48(a)(1)(A) and (B)(i) of the Internal Revenue~~

20 ~~Code, provided such industrial machinery and equipment~~

21 ~~qualified as an eligible cost under federal procurement~~

22 ~~regulations and are used as an integral part of the tangible~~

23 ~~personal property production process. The~~ Such term includes

24 parts and accessories only to the extent that the exemption of

25 such parts and accessories is consistent with the provisions

26 of this paragraph.

27 f. "National defense implicit price deflator" means

28 the national defense implicit price deflator for the gross

29 national product as determined by the Bureau of Economic

30 Analysis of the United States Department of Commerce.

31 5. The exclusions provided in subparagraph (b)5. apply

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1 to this exemption. This exemption applies only to machinery  
2 or equipment purchased pursuant to production contracts with  
3 the United States Department of Defense and Armed Forces, the  
4 National Aeronautics and Space Administration, and other  
5 federal agencies for which the contracts are classified for  
6 national security reasons. In no event shall the provisions  
7 of this paragraph apply to any expanding business the increase  
8 in productive output of which could be measured under the  
9 provisions of sub-subparagraph (b)6.b. as physically  
10 comparable between the two periods.

11 (f) Motion picture or video equipment used in motion  
12 picture or television production activities and sound  
13 recording equipment used in the production of master tapes and  
14 master records.--

15 1. Motion picture or video equipment and sound  
16 recording equipment purchased or leased for use in this state  
17 in production activities is exempt from the tax imposed by  
18 this chapter. The exemption provided by this paragraph shall  
19 inure to the taxpayer upon presentation of the certificate of  
20 exemption issued to the taxpayer under the provisions of s.  
21 288.1258.

22 2. For the purpose of the exemption provided in  
23 subparagraph 1.:

24 a. "Motion picture or video equipment" and "sound  
25 recording equipment" includes only tangible personal property  
26 or other property that has a depreciable life of 3 years or  
27 more and ~~equipment meeting the definition of "section 38~~  
28 ~~property" as defined in s. 48(a)(1)(A) and (B)(i) of the~~  
29 ~~Internal Revenue Code~~ that is used by the lessee or purchaser  
30 exclusively as an integral part of production activities;  
31 however, motion picture or video equipment and sound recording

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1 equipment does not include supplies, tape, records, film, or  
2 video tape used in productions or other similar items;  
3 vehicles or vessels; or general office equipment not  
4 specifically suited to production activities. In addition,  
5 the term does not include equipment purchased or leased by  
6 television or radio broadcasting or cable companies licensed  
7 by the Federal Communications Commission. Furthermore, a  
8 building and its structural components are not motion picture  
9 or video equipment and sound recording equipment unless the  
10 building or structural component is so closely related to the  
11 motion picture or video equipment and sound recording  
12 equipment that it houses or supports that the building or  
13 structural component can be expected to be replaced when the  
14 motion picture or video equipment and sound recording  
15 equipment are replaced. Heating and air conditioning systems  
16 are not motion picture or video equipment and sound recording  
17 equipment unless the sole justification for their installation  
18 is to meet the requirements of the production activities, even  
19 though the system may provide incidental comfort to employees  
20 or serve, to an insubstantial degree, nonproduction  
21 activities.

22 b. "Production activities" means activities directed  
23 toward the preparation of a:

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

25 (II) Motion picture or television production which is  
26 produced for theatrical, commercial, advertising, or  
27 educational purposes and utilizes live or animated actions or  
28 a combination of live and animated actions. The motion picture  
29 or television production shall be commercially produced for  
30 sale or for showing on screens or broadcasting on television  
31 and may be on film or video tape.

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1           Section 19. (1) It is the intent of the Legislature  
2 to provide guidance in tax matters which is current and  
3 useful. Accordingly, the Legislature finds that continued  
4 reference to a federal regulation that no longer exists causes  
5 confusion and an undue burden on persons affected by s.  
6 212.08, Florida Statutes.

7           (2) It is the purpose of the amendments made by this  
8 act to s. 212.08(5)(b), (d), and (f), Florida Statutes, to  
9 replace specific references in such paragraphs to "section 38  
10 property" as defined in s. 48(a)(1)(A) and (B)(i) of the  
11 Internal Revenue Code with a general description of such  
12 property, and such new description shall have the same meaning  
13 as the former federal Internal Revenue Code regulation without  
14 limitation.

15           Section 20. Effective July 1, 2002, subsections (7)  
16 and (10) of section 212.08, Florida Statutes, are amended to  
17 read:

18           212.08 Sales, rental, use, consumption, distribution,  
19 and storage tax; specified exemptions.--The sale at retail,  
20 the rental, the use, the consumption, the distribution, and  
21 the storage to be used or consumed in this state of the  
22 following are hereby specifically exempt from the tax imposed  
23 by this chapter.

24           (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to  
25 any entity by this chapter do not inure to any transaction  
26 that is otherwise taxable under this chapter when payment is  
27 made by a representative or employee of the entity by any  
28 means, including, but not limited to, cash, check, or credit  
29 card, even when that representative or employee is  
30 subsequently reimbursed by the entity. In addition, exemptions  
31 provided to any entity by this subsection do not inure to any

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1 transaction that is otherwise taxable under this chapter  
2 unless the entity has obtained a sales tax exemption  
3 certificate from the department or the entity obtains or  
4 provides other documentation as required by the department.  
5 Eligible purchases or leases made with such a certificate must  
6 be in strict compliance with this subsection and departmental  
7 rules, and any person who makes an exempt purchase with a  
8 certificate that is not in strict compliance with this  
9 subsection and the rules is liable for and shall pay the tax.  
10 The department may adopt rules to administer this subsection.

11 (a) Artificial commemorative flowers.--Exempt from the  
12 tax imposed by this chapter is the sale of artificial  
13 commemorative flowers by bona fide nationally chartered  
14 veterans' organizations.

15 (b) Boiler fuels.--When purchased for use as a  
16 combustible fuel, purchases of natural gas, residual oil,  
17 recycled oil, waste oil, solid waste material, coal, sulfur,  
18 wood, wood residues or wood bark used in an industrial  
19 manufacturing, processing, compounding, or production process  
20 at a fixed location in this state are exempt from the taxes  
21 imposed by this chapter; however, such exemption shall not be  
22 allowed unless the purchaser signs a certificate stating that  
23 the fuel to be exempted is for the exclusive use designated  
24 herein. This exemption does not apply to the use of boiler  
25 fuels that are not used in manufacturing, processing,  
26 compounding, or producing items of tangible personal property  
27 for sale, or to the use of boiler fuels used by any firm  
28 subject to regulation by the Division of Hotels and  
29 Restaurants of the Department of Business and Professional  
30 Regulation.

31 (c) Crustacea bait.--Also exempt from the tax imposed

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1 by this chapter is the purchase by commercial fishers of bait  
2 intended solely for use in the entrapment of Callinectes  
3 sapidus and Menippe mercenaria.

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

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

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

12 (g) Florida Retired Educators Association and its  
13 local chapters.--Also exempt from payment of the tax imposed  
14 by this chapter are purchases of office supplies, equipment,  
15 and publications made by the Florida Retired Educators  
16 Association and its local chapters.

17 (h) Guide dogs for the blind.--Also exempt are the  
18 sale or rental of guide dogs for the blind, commonly referred  
19 to as "seeing-eye dogs," and the sale of food or other items  
20 for such guide dogs.

21 1. The department shall issue a consumer's certificate  
22 of exemption to any blind person who holds an identification  
23 card as provided for in s. 413.091 and who either owns or  
24 rents, or contemplates the ownership or rental of, a guide dog  
25 for the blind. The consumer's certificate of exemption shall  
26 be issued without charge and shall be of such size as to be  
27 capable of being carried in a wallet or billfold.

28 2. The department shall make such rules concerning  
29 items exempt from tax under the provisions of this paragraph  
30 as may be necessary to provide that any person authorized to  
31 have a consumer's certificate of exemption need only present



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1 such a certificate at the time of paying for exempt goods and  
2 shall not be required to pay any tax thereon.

3 (i) Hospital meals and rooms.--Also exempt from  
4 payment of the tax imposed by this chapter on rentals and  
5 meals are patients and inmates of any hospital or other  
6 physical plant or facility designed and operated primarily for  
7 the care of persons who are ill, aged, infirm, mentally or  
8 physically incapacitated, or otherwise dependent on special  
9 care or attention. Residents of a home for the aged are exempt  
10 from payment of taxes on meals provided through the facility.  
11 A home for the aged is defined as a facility that is licensed  
12 or certified in part or in whole under chapter 400 or chapter  
13 651, or that is financed by a mortgage loan made or insured by  
14 the United States Department of Housing and Urban Development  
15 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),  
16 s. 232, or s. 236 of the National Housing Act, or other such  
17 similar facility designed and operated primarily for the care  
18 of the aged.

19 (j) Household fuels.--Also exempt from payment of the  
20 tax imposed by this chapter are sales of utilities to  
21 residential households or owners of residential models in this  
22 state by utility companies who pay the gross receipts tax  
23 imposed under s. 203.01, and sales of fuel to residential  
24 households or owners of residential models, including oil,  
25 kerosene, liquefied petroleum gas, coal, wood, and other fuel  
26 products used in the household or residential model for the  
27 purposes of heating, cooking, lighting, and refrigeration,  
28 regardless of whether such sales of utilities and fuels are  
29 separately metered and billed direct to the residents or are  
30 metered and billed to the landlord. If any part of the utility  
31 or fuel is used for a nonexempt purpose, the entire sale is

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1 taxable. The landlord shall provide a separate meter for  
2 nonexempt utility or fuel consumption. For the purposes of  
3 this paragraph, licensed family day care homes shall also be  
4 exempt.

5 (k) Meals provided by certain nonprofit  
6 organizations.--There is exempt from the tax imposed by this  
7 chapter the sale of prepared meals by a nonprofit volunteer  
8 organization to handicapped, elderly, or indigent persons when  
9 such meals are delivered as a charitable function by the  
10 organization to such persons at their places of residence.

11 (l) Organizations providing special educational,  
12 cultural, recreational, and social benefits to minors.--Also  
13 exempt from the tax imposed by this chapter are sales or  
14 leases to and sales of donated property by nonprofit  
15 organizations which are incorporated pursuant to chapter 617  
16 the primary purpose of which is providing activities that  
17 contribute to the development of good character or good  
18 sportsmanship, or to the educational or cultural development,  
19 of minors. This exemption is extended only to that level of  
20 the organization that has a salaried executive officer or an  
21 elected nonsalaried executive officer. For the purpose of this  
22 paragraph, the term "donated property" means any property  
23 transferred to such nonprofit organization for less than 50  
24 percent of its fair market value.

25 (m) Religious institutions.--

26 1. There are exempt from the tax imposed by this  
27 chapter transactions involving sales or leases directly to  
28 religious institutions when used in carrying on their  
29 customary nonprofit religious activities or sales or leases of  
30 tangible personal property by religious institutions having an  
31 established physical place for worship at which nonprofit

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1 religious services and activities are regularly conducted and  
2 carried on.

3           2. As used in this paragraph, the term "religious  
4 institutions" means churches, synagogues, and established  
5 physical places for worship at which nonprofit religious  
6 services and activities are regularly conducted and carried  
7 on. The term "religious institutions" includes nonprofit  
8 corporations the sole purpose of which is to provide free  
9 transportation services to church members, their families, and  
10 other church attendees. The term "religious institutions" also  
11 includes nonprofit state, nonprofit district, or other  
12 nonprofit governing or administrative offices the function of  
13 which is to assist or regulate the customary activities of  
14 religious institutions. The term "religious institutions" also  
15 includes any nonprofit corporation that is qualified as  
16 nonprofit under s. 501(c)(3) of the Internal Revenue Code of  
17 1986, as amended, and that owns and operates a Florida  
18 television station, at least 90 percent of the programming of  
19 which station consists of programs of a religious nature and  
20 the financial support for which, exclusive of receipts for  
21 broadcasting from other nonprofit organizations, is  
22 predominantly from contributions from the general public. The  
23 term "religious institutions" also includes any nonprofit  
24 corporation that is qualified as nonprofit under s. 501(c)(3)  
25 of the Internal Revenue Code of 1986, as amended, the primary  
26 activity of which is making and distributing audio recordings  
27 of religious scriptures and teachings to blind or visually  
28 impaired persons at no charge. The term "religious  
29 institutions" also includes any nonprofit corporation that is  
30 qualified as nonprofit under s. 501(c)(3) of the Internal  
31 Revenue Code of 1986, as amended, the sole or primary function

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1 of which is to provide, upon invitation, nonprofit religious  
2 services, evangelistic services, religious education,  
3 administrative assistance, or missionary assistance for a  
4 church, synagogue, or established physical place of worship at  
5 which nonprofit religious services and activities are  
6 regularly conducted.

7 (n) Veterans' organizations.--

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

12 2. As used in this paragraph, the term "veterans'  
13 organizations" means nationally chartered or recognized  
14 veterans' organizations, including, but not limited to,  
15 Florida chapters of the Paralyzed Veterans of America,  
16 Catholic War Veterans of the U.S.A., Jewish War Veterans of  
17 the U.S.A., and the Disabled American Veterans, Department of  
18 Florida, Inc., which hold current exemptions from federal  
19 income tax under s. 501(c)(4) or (19) of the Internal Revenue  
20 Code of 1986, as amended.

21 (o) Schools, colleges, and universities.--Also exempt  
22 from the tax imposed by this chapter are sales or leases to  
23 state tax-supported schools, colleges, or universities.

24 (p) Section 501(c)(3) organizations.--Also exempt from  
25 the tax imposed by this chapter are sales or leases to  
26 organizations determined by the Internal Revenue Service to be  
27 currently exempt from federal income tax pursuant to s.  
28 501(c)(3) of the Internal Revenue Code of 1986, as amended,  
29 when such leases or purchases are used in carrying on their  
30 customary nonprofit activities.

31 (q) Resource recovery equipment.--Also exempt is

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1 resource recovery equipment which is owned and operated by or  
2 on behalf of any county or municipality, certified by the  
3 Department of Environmental Protection under the provisions of  
4 s. 403.715.

5 (r) School books and school lunches.--This exemption  
6 applies to school books used in regularly prescribed courses  
7 of study, and to school lunches served in public, parochial,  
8 or nonprofit schools operated for and attended by pupils of  
9 grades K through 12. Yearbooks, magazines, newspapers,  
10 directories, bulletins, and similar publications distributed  
11 by such educational institutions to their students are also  
12 exempt. School books and food sold or served at community  
13 colleges and other institutions of higher learning are  
14 taxable.

15 (s) Tasting beverages.--Vinous and alcoholic beverages  
16 provided by distributors or vendors for the purpose of "wine  
17 tasting" and "spirituous beverage tasting" as contemplated  
18 under the provisions of ss. 564.06 and 565.12, respectively,  
19 are exempt from the tax imposed by this chapter.

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

21 1. Notwithstanding the provisions of chapter 328,  
22 pertaining to the registration of vessels, a boat upon which  
23 the state sales or use tax has not been paid is exempt from  
24 the use tax under this chapter if it enters and remains in  
25 this state for a period not to exceed a total of 20 days in  
26 any calendar year calculated from the date of first dockage or  
27 slippage at a facility, registered with the department, that  
28 rents dockage or slippage space in this state. If a boat  
29 brought into this state for use under this paragraph is placed  
30 in a facility, registered with the department, for repairs,  
31 alterations, refitting, or modifications and such repairs,

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1 alterations, refitting, or modifications are supported by  
2 written documentation, the 20-day period shall be tolled  
3 during the time the boat is physically in the care, custody,  
4 and control of the repair facility, including the time spent  
5 on sea trials conducted by the facility. The 20-day time  
6 period may be tolled only once within a calendar year when a  
7 boat is placed for the first time that year in the physical  
8 care, custody, and control of a registered repair facility;  
9 however, the owner may request and the department may grant an  
10 additional tolling of the 20-day period for purposes of  
11 repairs that arise from a written guarantee given by the  
12 registered repair facility, which guarantee covers only those  
13 repairs or modifications made during the first tolled period.  
14 Within 72 hours after the date upon which the registered  
15 repair facility took possession of the boat, the facility must  
16 have in its possession, on forms prescribed by the department,  
17 an affidavit which states that the boat is under its care,  
18 custody, and control and that the owner does not use the boat  
19 while in the facility. Upon completion of the repairs,  
20 alterations, refitting, or modifications, the registered  
21 repair facility must, within 72 hours after the date of  
22 release, have in its possession a copy of the release form  
23 which shows the date of release and any other information the  
24 department requires. The repair facility shall maintain a log  
25 that documents all alterations, additions, repairs, and sea  
26 trials during the time the boat is under the care, custody,  
27 and control of the facility. The affidavit shall be  
28 maintained by the registered repair facility as part of its  
29 records for as long as required by s. 213.35. When, within 6  
30 months after the date of its purchase, a boat is brought into  
31 this state under this paragraph, the 6-month period provided

1 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

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

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

11 4. As used in this paragraph, "registered repair  
12 facility" means:

13 a. A full-service facility that:

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

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

18 (III) Has adequate piers and storage facilities to  
19 provide safe berthing of vessels in its care, custody, and  
20 control; and

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

24 b. A marina that:

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

26 (II) Has adequate piers and storage facilities to  
27 provide safe berthing of vessels in its care, custody, and  
28 control; and

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

31 c. A shoreside facility that:

- 1 (I) Is located on a navigable body of water;
- 2 (II) Has adequate piers and storage facilities to
- 3 provide safe berthing of vessels in its care, custody, and
- 4 control; and
- 5 (III) Has necessary shops and equipment to provide
- 6 repairs or warranty work.
- 7 (u) Volunteer fire departments.--Also exempt are
- 8 firefighting and rescue service equipment and supplies
- 9 purchased by volunteer fire departments, duly chartered under
- 10 the Florida Statutes as corporations not for profit.
- 11 (v) Professional services.--
- 12 1. Also exempted are professional, insurance, or
- 13 personal service transactions that involve sales as
- 14 inconsequential elements for which no separate charges are
- 15 made.
- 16 2. The personal service transactions exempted pursuant
- 17 to subparagraph 1. do not exempt the sale of information
- 18 services involving the furnishing of printed, mimeographed, or
- 19 multigraphed matter, or matter duplicating written or printed
- 20 matter in any other manner, other than professional services
- 21 and services of employees, agents, or other persons acting in
- 22 a representative or fiduciary capacity or information services
- 23 furnished to newspapers and radio and television stations. As
- 24 used in this subparagraph, the term "information services"
- 25 includes the services of collecting, compiling, or analyzing
- 26 information of any kind or nature and furnishing reports
- 27 thereof to other persons.
- 28 3. This exemption does not apply to any service
- 29 warranty transaction taxable under s. 212.0506.
- 30 4. This exemption does not apply to any service
- 31 transaction taxable under s. 212.05(1)(j).



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1           (w) Certain newspaper, magazine, and newsletter  
2 subscriptions, shoppers, and community newspapers.--Likewise  
3 exempt are newspaper, magazine, and newsletter subscriptions  
4 in which the product is delivered to the customer by mail.  
5 Also exempt are free, circulated publications that are  
6 published on a regular basis, the content of which is  
7 primarily advertising, and that are distributed through the  
8 mail, home delivery, or newsstands. The exemption for  
9 newspaper, magazine, and newsletter subscriptions which is  
10 provided in this paragraph applies only to subscriptions  
11 entered into after March 1, 1997.

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

18           (y) Charter fishing vessels.--The charge for  
19 chartering any boat or vessel, with the crew furnished, solely  
20 for the purpose of fishing is exempt from the tax imposed  
21 under s. 212.04 or s. 212.05. This exemption does not apply  
22 to any charge to enter or stay upon any "head-boat," party  
23 boat, or other boat or vessel. Nothing in this paragraph  
24 shall be construed to exempt any boat from sales or use tax  
25 upon the purchase thereof except as provided in paragraph (t)  
26 and s. 212.05.

27           (z) Vending machines sponsored by nonprofit or  
28 charitable organizations.--Also exempt are food or drinks for  
29 human consumption sold for 25 cents or less through a  
30 coin-operated vending machine sponsored by a nonprofit  
31 corporation qualified as nonprofit pursuant to s. 501(c)(3) or

1 (4) of the Internal Revenue Code of 1986, as amended.

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

6 1. The sale, lease, or rental occurs between two  
7 commonly owned and controlled corporations;

8 2. Such vehicle was titled and registered in this  
9 state at the time of the sale, lease, or rental; and

10 3. Florida sales tax was paid on the acquisition of  
11 such vehicle by the seller, lessor, or renter.

12 (bb) Community cemeteries.--Also exempt are purchases  
13 by any nonprofit corporation that has qualified under s.  
14 501(c)(13) of the Internal Revenue Code of 1986, as amended,  
15 and is operated for the purpose of maintaining a cemetery that  
16 was donated to the community by deed.

17 (cc) Works of art.--

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

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

26 3. The exemption provided by this paragraph for  
27 donations is allowed only if the person who purchased the work  
28 of art transfers title to the donated work of art to an  
29 educational institution. Such transfer of title shall be  
30 evidenced by an affidavit meeting requirements established by  
31 rule to document entitlement to the exemption. Nothing in this

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1 paragraph shall preclude a work of art donated to an  
2 educational institution from remaining in the possession of  
3 the donor or purchaser, as long as title to the work of art  
4 lies with the educational institution.

5 4. A work of art is presumed to have been purchased in  
6 or imported into this state exclusively for loan as provided  
7 in subparagraph 2., if it is so loaned or placed in storage in  
8 preparation for such a loan within 90 days after purchase or  
9 importation, whichever is later; but a work of art is not  
10 deemed to be placed in storage in preparation for loan for  
11 purposes of this exemption if it is displayed at any place  
12 other than an educational institution.

13 5. The exemptions provided by this paragraph are  
14 allowed only if the person who purchased the work of art gives  
15 to the vendor an affidavit meeting the requirements,  
16 established by rule, to document entitlement to the exemption.  
17 The person who purchased the work of art shall forward a copy  
18 of such affidavit to the Department of Revenue at the time it  
19 is issued to the vendor.

20 6. The exemption for loans provided by subparagraph 2.  
21 applies only for the period during which a work of art is in  
22 the possession of the educational institution or is in storage  
23 before transfer of possession to that institution; and when it  
24 ceases to be so possessed or held, tax based upon the sales  
25 price paid by the owner is payable, and the statute of  
26 limitations provided in s. 95.091 shall begin to run at that  
27 time. However, tax shall not become due if the work of art is  
28 donated to an educational institution after the loan ceases.

29 7. Any educational institution to which a work of art  
30 has been donated pursuant to this paragraph shall make  
31 available to the department the title to the work of art and

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1 any other relevant information. Any educational institution  
2 which has received a work of art on loan pursuant to this  
3 paragraph shall make available to the department information  
4 relating to the work of art. Any educational institution that  
5 transfers from its possession a work of art as defined by this  
6 paragraph which has been loaned to it must notify the  
7 Department of Revenue within 60 days after the transfer.

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

10           a. "Educational institutions" includes state  
11 tax-supported, parochial, church, and nonprofit private  
12 schools, colleges, or universities that conduct regular  
13 classes and courses of study required for accreditation by or  
14 membership in the Southern Association of Colleges and  
15 Schools, the Florida Council of Independent Schools, or the  
16 Florida Association of Christian Colleges and Schools, Inc.;  
17 nonprofit private schools that conduct regular classes and  
18 courses of study accepted for continuing education credit by a  
19 board of the Division of Medical Quality Assurance of the  
20 Department of Health; or nonprofit libraries, art galleries,  
21 performing arts centers that provide educational programs to  
22 school children, which programs involve performances or other  
23 educational activities at the performing arts center and serve  
24 a minimum of 50,000 school children a year, and museums open  
25 to the public.

26           b. "Work of art" includes pictorial representations,  
27 sculpture, jewelry, antiques, stamp collections and coin  
28 collections, and other tangible personal property, the value  
29 of which is attributable predominantly to its artistic,  
30 historical, political, cultural, or social importance.

31           (dd) Taxicab leases.--The lease of or license to use a

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1 taxicab or taxicab-related equipment and services provided by  
2 a taxicab company to an independent taxicab operator are  
3 exempt, provided, however, the exemptions provided under this  
4 paragraph only apply if sales or use tax has been paid on the  
5 acquisition of the taxicab and its related equipment.

6 (ee) Aircraft repair and maintenance labor  
7 charges.--There shall be exempt from the tax imposed by this  
8 chapter all labor charges for the repair and maintenance of  
9 aircraft of more than 15,000 pounds maximum certified takeoff  
10 weight and rotary wing aircraft of more than 10,000 pounds  
11 maximum certified takeoff weight. Except as otherwise provided  
12 in this chapter, charges for parts and equipment furnished in  
13 connection with such labor charges are taxable.

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

15 1. Subject to the provisions of subparagraph 4.,  
16 charges for electricity or steam used to operate machinery and  
17 equipment at a fixed location in this state when such  
18 machinery and equipment is used to manufacture, process,  
19 compound, produce, or prepare for shipment items of tangible  
20 personal property for sale, or to operate pollution control  
21 equipment, recycling equipment, maintenance equipment, or  
22 monitoring or control equipment used in such operations are  
23 exempt to the extent provided in this paragraph. If 75 percent  
24 or more of the electricity or steam used at the fixed location  
25 is used to operate qualifying machinery or equipment, 100  
26 percent of the charges for electricity or steam used at the  
27 fixed location are exempt. If less than 75 percent but 50  
28 percent or more of the electricity or steam used at the fixed  
29 location is used to operate qualifying machinery or equipment,  
30 50 percent of the charges for electricity or steam used at the  
31 fixed location are exempt. If less than 50 percent of the

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1 electricity or steam used at the fixed location is used to  
2 operate qualifying machinery or equipment, none of the charges  
3 for electricity or steam used at the fixed location are  
4 exempt.

5           2. This exemption applies only to industries  
6 classified under SIC Industry Major Group Numbers 10, 12, 13,  
7 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,  
8 35, 36, 37, 38, and 39 and Industry Group Number 212. As used  
9 in this paragraph, "SIC" means those classifications contained  
10 in the Standard Industrial Classification Manual, 1987, as  
11 published by the Office of Management and Budget, Executive  
12 Office of the President.

13           3. Possession by a seller of a written certification  
14 by the purchaser, certifying the purchaser's entitlement to an  
15 exemption permitted by this subsection, relieves the seller  
16 from the responsibility of collecting the tax on the  
17 nontaxable amounts, and the department shall look solely to  
18 the purchaser for recovery of such tax if it determines that  
19 the purchaser was not entitled to the exemption.

20           4. Such exemption shall be applied as follows:  
21 beginning July 1, 2000, 100 percent of the charges for such  
22 electricity or steam shall be exempt.

23           ~~5. Notwithstanding any other provision in this~~  
24 ~~paragraph to the contrary, in order to receive the exemption~~  
25 ~~provided in this paragraph a taxpayer must first register with~~  
26 ~~the WAGES Program Business Registry established by the local~~  
27 ~~WAGES coalition for the area in which the taxpayer is located.~~  
28 ~~Such registration establishes a commitment on the part of the~~  
29 ~~taxpayer to hire WAGES program participants to the maximum~~  
30 ~~extent possible consistent with the nature of their business.~~

31           (gg) Fair associations.--Also exempt from the tax

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

26 (hh) Citizen support organizations.--Also exempt from  
27 the tax imposed by this chapter are sales or leases to  
28 nonprofit organizations that are incorporated under chapter  
29 617 and that have been designated citizen support  
30 organizations in support of state-funded environmental  
31 programs or the management of state-owned lands in accordance

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1 with s. 20.2551, or to support one or more state parks in  
2 accordance with s. 258.015.

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

8 (jj) Solar energy systems.--Also exempt are solar  
9 energy systems or any component thereof. The Florida Solar  
10 Energy Center shall from time to time certify to the  
11 department a list of equipment and requisite hardware  
12 considered to be a solar energy system or a component thereof.  
13 This exemption is repealed July 1, 2005.

14 (kk) Nonprofit cooperative hospital laundries.--Also  
15 exempt from the tax imposed by this chapter are sales or  
16 leases to nonprofit organizations that are incorporated under  
17 chapter 617 and which are treated, for federal income tax  
18 purposes, as cooperatives under subchapter T of the Internal  
19 Revenue Code, whose sole purpose is to offer laundry supplies  
20 and services to their members, which members must all be  
21 exempt from federal income tax pursuant to s. 501(c)(3) of the  
22 Internal Revenue Code.

23 (ll) Complimentary meals.--Also exempt from the tax  
24 imposed by this chapter are food or drinks that are furnished  
25 as part of a packaged room rate by any person offering for  
26 rent or lease any transient living accommodations as described  
27 in s. 509.013(4)(a) which are licensed under part I of chapter  
28 509 and which are subject to the tax under s. 212.03, if a  
29 separate charge or specific amount for the food or drinks is  
30 not shown. Such food or drinks are considered to be sold at  
31 retail as part of the total charge for the transient living



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1 accommodations. Moreover, the person offering the  
2 accommodations is not considered to be the consumer of items  
3 purchased in furnishing such food or drinks and may purchase  
4 those items under conditions of a sale for resale.

5 (mm) Nonprofit corporation conducting the correctional  
6 work programs.--Products sold pursuant to s. 946.515 by the  
7 corporation organized pursuant to part II of chapter 946 are  
8 exempt from the tax imposed by this chapter. This exemption  
9 applies retroactively to July 1, 1983.

10 (nn) Parent-teacher organizations, parent-teacher  
11 associations, and schools having grades K through 12.--

12 1. Sales or leases to parent-teacher organizations and  
13 associations the purpose of which is to raise funds for  
14 schools that teach grades K through 12 and that are associated  
15 with schools having grades K through 12 are exempt from the  
16 tax imposed by this chapter.

17 2. Parent-teacher organizations and associations  
18 described in subparagraph 1. ~~qualified as educational~~  
19 ~~institutions as defined by sub-subparagraph (cc)8.a.~~  
20 ~~associated with schools having grades K through 12, and~~  
21 schools having grades K through 12, may pay tax to their  
22 suppliers on the cost price of school materials and supplies  
23 purchased, rented, or leased for resale or rental to students  
24 in grades K through 12, of items sold for fundraising  
25 purposes, and of items sold through vending machines located  
26 on the school premises, in lieu of collecting the tax imposed  
27 by this chapter from the purchaser. This paragraph also  
28 applies to food or beverages sold through vending machines  
29 located in the student lunchroom or dining room of a school  
30 having kindergarten through grade 12.

31 (oo) Mobile home lot improvements.--Items purchased by

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1 developers for use in making improvements to a mobile home lot  
2 owned by the developer may be purchased tax-exempt as a sale  
3 for resale if made pursuant to a contract that requires the  
4 developer to sell a mobile home to a purchaser, place the  
5 mobile home on the lot, and make the improvements to the lot  
6 for a single lump-sum price. The developer must collect and  
7 remit sales tax on the entire lump-sum price.

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

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

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

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

25  
26 The exemptions in this paragraph do not apply to businesses  
27 with the primary activity of serving prepared meals or  
28 alcoholic beverages for immediate consumption.

29 (rr) Donated foods or beverages.--Any food or beverage  
30 donated by a dealer that sells food products at retail to a  
31 food bank or an organization that holds a current exemption

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1 from federal corporate income tax pursuant to s. 501(c) of the  
2 Internal Revenue Code of 1986, as amended, is exempt from the  
3 tax imposed by this chapter.

4 (ss) Racing dogs.--The sale of a racing dog by its  
5 owner is exempt if the owner is also the breeder of the  
6 animal.

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

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

23 (vv) Nonprofit water systems.--Sales or leases to a  
24 not-for-profit corporation which holds a current exemption  
25 from federal income tax under s. 501(c)(4) or (12) of the  
26 Internal Revenue Code, as amended, are exempt from the tax  
27 imposed by this chapter if the sole or primary function of the  
28 corporation is to construct, maintain, or operate a water  
29 system in this state.

30 (ww) Library cooperatives.--Sales or leases to library  
31 cooperatives certified under s. 257.41(2) are exempt from the

1 tax imposed by this chapter.

2 (xx) Advertising agencies.--

3 1. As used in this paragraph, the term "advertising  
4 agency" means any firm that is primarily engaged in the  
5 business of providing advertising materials and services to  
6 its clients.

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

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

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

22 c. Sold by an advertising agency to its clients in the  
23 performance of advertising services for the clients, whether  
24 or not the charges for these items are marked up or separately  
25 stated.

26

27 The exemption provided by this subparagraph does not apply  
28 when tangible personal property such as film, paper, and  
29 videotapes is purchased to create items such as photographic  
30 negatives and positives, videos, films, galleys, mechanicals,  
31 veloxes, illustrations, and artwork that are sold to an

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1 advertising agency or produced in-house by an advertising  
2 agency on behalf of its clients.

3           3. The items exempted from tax under subparagraph 2.  
4 and the creative services used by an advertising agency to  
5 design the advertising for promotional goods such as displays,  
6 display containers, exhibits, newspaper inserts, brochures,  
7 catalogues, direct mail letters or flats, shirts, hats, pens,  
8 pencils, key chains, or other printed goods or materials are  
9 not subject to tax. However, when such promotional goods are  
10 produced or reproduced for distribution, tax applies to the  
11 sales price charged to the client for such promotional goods.

12           4. For items purchased by an advertising agency and  
13 exempt from tax under this paragraph, possession of an  
14 exemption certificate from the advertising agency certifying  
15 the agency's entitlement to exemption relieves the vendor of  
16 the responsibility of collecting the tax on the sale of such  
17 items to the advertising agency, and the department shall look  
18 solely to the advertising agency for recovery of tax if it  
19 determines that the advertising agency was not entitled to the  
20 exemption.

21           5. The exemptions provided by this paragraph apply  
22 retroactively, except that all taxes that have been collected  
23 must be remitted, and taxes that have been remitted before  
24 July 1, 1999, on transactions that are subject to exemption  
25 under this paragraph are not subject to refund.

26           6. The department may adopt rules that interpret or  
27 define the provisions of these exemptions and provide examples  
28 regarding the application of these exemptions.

29           (yy) Bullion.--The sale of gold, silver, or platinum  
30 bullion, or any combination thereof, in a single transaction  
31 is exempt if the sales price exceeds \$500. The dealer must

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1 maintain proper documentation, as prescribed by rule of the  
2 department, to identify that portion of a transaction which  
3 involves the sale of gold, silver, or platinum bullion and is  
4 exempt under this paragraph.

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

6 1. Subject to the provisions of subparagraphs 2. and  
7 3., there is exempt from the tax imposed by this chapter all  
8 labor charges for the repair of, and parts and materials used  
9 in the repair of and incorporated into, industrial machinery  
10 and equipment which is used for the manufacture, processing,  
11 compounding, production, or preparation for shipping of items  
12 of tangible personal property at a fixed location within this  
13 state.

14 2. This exemption applies only to industries  
15 classified under SIC Industry Major Group Numbers 10, 12, 13,  
16 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,  
17 35, 36, 37, 38, and 39 and Industry Group Number 212. As used  
18 in this subparagraph, "SIC" means those classifications  
19 contained in the Standard Industrial Classification Manual,  
20 1987, as published by the Office of Management and Budget,  
21 Executive Office of the President.

22 3. This exemption shall be applied as follows:

23 a. Beginning July 1, 2000, 50 percent of such charges  
24 for repair parts and labor shall be exempt.

25 b. Beginning July 1, 2001, 75 percent of such charges  
26 for repair parts and labor shall be exempt.

27 c. Beginning July 1, 2002, 100 percent of such charges  
28 for repair parts and labor shall be exempt.

29 (aaa) Film and other printing supplies.--Also exempt  
30 are the following materials purchased, produced, or created by  
31 businesses classified under SIC Industry Numbers 275, 276,

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1 277, 278, or 279 for use in producing graphic matter for sale:  
2 film, photographic paper, dyes used for embossing and  
3 engraving, artwork, typography, lithographic plates, and  
4 negatives. As used in this paragraph, "SIC" means those  
5 classifications contained in the Standard Industrial  
6 Classification Manual, 1987, as published by the Office of  
7 Management and Budget, Executive Office of the President.

8 (bbb) People-mover systems.--People-mover systems, and  
9 parts thereof, which are purchased or manufactured by  
10 contractors employed either directly by or as agents for the  
11 United States Government, the state, a county, a municipality,  
12 a political subdivision of the state, or the public operator  
13 of a public-use airport as defined by s. 332.004(14) are  
14 exempt from the tax imposed by this chapter when the systems  
15 or parts go into or become part of publicly owned facilities.  
16 In the case of contractors who manufacture and install such  
17 systems and parts, this exemption extends to the purchase of  
18 component parts and all other manufacturing and fabrication  
19 costs. The department may provide a form to be used by  
20 contractors to provide to suppliers of people-mover systems or  
21 parts to certify the contractors' eligibility for the  
22 exemption provided under this paragraph. As used in this  
23 paragraph, "people-mover systems" includes wheeled passenger  
24 vehicles and related control and power distribution systems  
25 that are part of a transportation system for use by the  
26 general public, regardless of whether such vehicles are  
27 operator-controlled or driverless, self-propelled or propelled  
28 by external power and control systems, or conducted on roads,  
29 rails, guidebeams, or other permanent structures that are an  
30 integral part of such transportation system. "Related control  
31 and power distribution systems" includes any electrical or

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1 electronic control or signaling equipment, but does not  
2 include the embedded wiring, conduits, or cabling used to  
3 transmit electrical or electronic signals among such control  
4 equipment, power distribution equipment, signaling equipment,  
5 and wheeled vehicles.

6 ~~(ccc) Organizations providing crime prevention, drunk  
7 driving prevention, or juvenile delinquency prevention  
8 services.--Sales or leases to any nonprofit organization that  
9 provides crime prevention services, drunk driving prevention  
10 services, or juvenile delinquency prevention services that  
11 benefit society as a whole are exempt from the tax imposed by  
12 this chapter, if the organization holds a current exemption  
13 from federal income tax under s. 501(c)(3) of the Internal  
14 Revenue Code and the organization has as its sole or primary  
15 purpose the provision of services that contribute to the  
16 prevention of hardships caused by crime, drunk driving, or  
17 juvenile delinquency.~~

18 ~~(ccc)(ddd) Florida Fire and Emergency Services  
19 Foundation.--Sales or leases to the Florida Fire and Emergency  
20 Services Foundation are exempt from the tax imposed by this  
21 chapter.~~

22 ~~(ddd)(eee) Railroad roadway materials.--Also exempt  
23 from the tax imposed by this chapter are railroad roadway  
24 materials used in the construction, repair, or maintenance of  
25 railways. Railroad roadway materials shall include rails,  
26 ties, ballasts, communication equipment, signal equipment,  
27 power transmission equipment, and any other track materials.~~

28  
29 ~~Exemptions provided to any entity by this subsection shall not  
30 inure to any transaction otherwise taxable under this chapter  
31 when payment is made by a representative or employee of such~~



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1 ~~entity by any means, including, but not limited to, cash,~~  
2 ~~check, or credit card even when that representative or~~  
3 ~~employee is subsequently reimbursed by such entity.~~

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

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

25 (b) Notwithstanding the partial exemption allowed in  
26 paragraph (a), a vehicle is subject to this state's sales tax  
27 at the applicable state sales tax rate plus authorized  
28 surtaxes when the vehicle is purchased by a nonresident  
29 corporation or partnership and:

30 1. An officer of the corporation is a resident of this  
31 state;

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

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

5  
6 However, if the vehicle is removed from this state within 45  
7 days after purchase and remains outside the state for a  
8 minimum of 180 days, the vehicle may qualify for the partial  
9 exemption allowed in paragraph (a) despite the residency of  
10 owners or stockholders of the purchasing entity.

11           (c) Nothing herein shall require the payment of tax to  
12 the State of Florida for assessments made prior to July 1,  
13 2001, if the tax imposed by this section has been paid to the  
14 state in which the vehicle was licensed and the department has  
15 assessed a like amount of tax on the same transactions. This  
16 provision shall apply retroactively to assessments that have  
17 been protested prior to August 1, 1999, and have not been paid  
18 on the date this act takes effect.

19           Section 21. (1) The amendments made by this act to s.  
20 212.08(7)(ff) and (nn), Florida Statutes, shall operate  
21 retroactively to July 1, 2000.

22           (2) No tax imposed by chapter 212, Florida Statutes,  
23 on the transactions exempted by s. 212.08(7)(nn), Florida  
24 Statutes, by this act, and not actually paid or collected by a  
25 taxpayer before the effective date of this act, shall be due  
26 from such taxpayer. However, any tax actually paid or  
27 collected shall be remitted to the Department of Revenue and  
28 no refund shall be due. Taxpayers must obtain a sales tax  
29 exemption certificate from the department to secure the  
30 exemption granted by s. 212.08(7)(nn)1., Florida Statutes.

31           (3) The amendments made by this act to the

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1 introductory paragraph and to the final, flush-left passage of  
2 s. 212.08(7), Florida Statutes, are made to clarify rather  
3 than change existing law and shall operate retroactively to  
4 January 1, 2001.

5 Section 22. Paragraph (a) of subsection (8) and  
6 subsection (9) of section 212.08, Florida Statutes, are  
7 amended to read:

8 212.08 Sales, rental, use, consumption, distribution,  
9 and storage tax; specified exemptions.--The sale at retail,  
10 the rental, the use, the consumption, the distribution, and  
11 the storage to be used or consumed in this state of the  
12 following are hereby specifically exempt from the tax imposed  
13 by this chapter.

14 (8) PARTIAL EXEMPTIONS; VESSELS ENGAGED IN INTERSTATE  
15 OR FOREIGN COMMERCE.--

16 (a) The sale or use of vessels and parts thereof used  
17 to transport persons or property in interstate or foreign  
18 commerce, including commercial fishing vessels, is subject to  
19 the taxes imposed in this chapter only to the extent provided  
20 herein. The basis of the tax shall be the ratio of intrastate  
21 mileage to interstate or foreign mileage traveled by the  
22 carrier's vessels which were used in interstate or foreign  
23 commerce and which had at least some Florida mileage during  
24 the previous fiscal year. The ratio would be determined at the  
25 close of the carrier's fiscal year. However, during the fiscal  
26 year in which the vessel begins its initial operations in this  
27 state, the vessel's mileage apportionment factor may be  
28 determined on the basis of an estimated ratio of anticipated  
29 miles in this state to anticipated total miles for that year  
30 and, subsequently, additional tax shall be paid on the vessel,  
31 or a refund may be applied for, on the basis of the actual

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1 ratio of the vessel's miles in this state to its total miles  
2 for that year.This ratio shall be applied each month to the  
3 total Florida purchases of such vessels and parts thereof  
4 which are used in Florida to establish that portion of the  
5 total used and consumed in intrastate movement and subject to  
6 the tax at the applicable rate. The basis for imposition of  
7 any discretionary surtax shall be as set forth in s. 212.054.  
8 Items, appropriate to carry out the purposes for which a  
9 vessel is designed or equipped and used, purchased by the  
10 owner, operator, or agent of a vessel for use on board such  
11 vessel shall be deemed to be parts of the vessel upon which  
12 the same are used or consumed. Vessels and parts thereof used  
13 to transport persons or property in interstate and foreign  
14 commerce are hereby determined to be susceptible to a distinct  
15 and separate classification for taxation under the provisions  
16 of this chapter. Vessels and parts thereof used exclusively in  
17 intrastate commerce do not qualify for the proration of tax.

18 (9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES  
19 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.--

20 (a) Railroads that ~~which~~ are licensed as common  
21 carriers by the Surface Transportation Board Interstate  
22 ~~Commerce Commission~~ and parts thereof used to transport  
23 persons or property in interstate or foreign commerce are  
24 subject to tax imposed in this chapter only to the extent  
25 provided herein. The basis of the tax shall be the ratio of  
26 intrastate mileage to interstate or foreign mileage traveled  
27 by the carrier during the previous fiscal year of the carrier.  
28 Such ratio is to be determined at the close of the carrier's  
29 fiscal year. However, during the fiscal year in which the  
30 railroad begins its initial operations in this state, the  
31 railroad's mileage apportionment factor may be determined on

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1 the basis of an estimated ratio of anticipated miles in this  
2 state to anticipated total miles for that year and,  
3 subsequently, additional tax shall be paid on the railroad, or  
4 a refund may be applied for, on the basis of the actual ratio  
5 of the railroad's miles in this state to its total miles for  
6 that year. This ratio shall be applied each month to the ~~total~~  
7 purchases of the railroad in this state which are used in this  
8 state to establish that portion of the total used and consumed  
9 in intrastate movement and subject to tax under this chapter.  
10 The basis for imposition of any discretionary surtax is set  
11 forth in s. 212.054. Railroads that ~~which~~ are licensed as  
12 common carriers by the Surface Transportation Board Interstate  
13 ~~Commerce Commission~~ and parts thereof used to transport  
14 persons or property in interstate and foreign commerce are  
15 hereby determined to be susceptible to a distinct and separate  
16 classification for taxation under the provisions of this  
17 chapter.

18 (b) Motor vehicles that ~~which~~ are engaged in  
19 interstate commerce as common carriers, and parts thereof,  
20 used to transport persons or property in interstate or foreign  
21 commerce are subject to tax imposed in this chapter only to  
22 the extent provided herein. The basis of the tax shall be the  
23 ratio of intrastate mileage to interstate or foreign mileage  
24 traveled by the carrier's motor vehicles which were used in  
25 interstate or foreign commerce and which had at least some  
26 Florida mileage during the previous fiscal year of the  
27 carrier. Such ratio is to be determined at the close of the  
28 carrier's fiscal year. However, during the fiscal year in  
29 which the carrier begins its initial operations in this state,  
30 the carrier's mileage apportionment factor may be determined  
31 on the basis of an estimated ratio of anticipated miles in

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1 this state to anticipated total miles for that year and,  
2 subsequently, additional tax shall be paid on the carrier, or  
3 a refund may be applied for, on the basis of the actual ratio  
4 of the carrier's miles in this state to its total miles for  
5 that year. This ratio shall be applied each month to the ~~total~~  
6 purchases in this state of such motor vehicles and parts  
7 thereof which are used in this state to establish that portion  
8 of the total used and consumed in intrastate movement and  
9 subject to tax under this chapter. The basis for imposition of  
10 any discretionary surtax is set forth in s. 212.054. Motor  
11 vehicles that ~~which~~ are engaged in interstate commerce, and  
12 parts thereof, used to transport persons or property in  
13 interstate and foreign commerce are hereby determined to be  
14 susceptible to a distinct and separate classification for  
15 taxation under the provisions of this chapter. Motor vehicles  
16 and parts thereof used exclusively in intrastate commerce do  
17 not qualify for the proration of tax. For purposes of this  
18 paragraph, parts of a motor vehicle engaged in interstate  
19 commerce include a separate tank not connected to the fuel  
20 supply system of the motor vehicle into which diesel fuel is  
21 placed to operate a refrigeration unit or other equipment.

22 Section 23. Paragraphs (a) and (d) of subsection (1)  
23 and paragraph (i) of subsection (3) of section 212.096,  
24 Florida Statutes, are amended to read:

25 212.096 Sales, rental, storage, use tax; enterprise  
26 zone jobs credit against sales tax.--

27 (1) For the purposes of the credit provided in this  
28 section:

29 (a) "Eligible business" means any sole proprietorship,  
30 firm, partnership, corporation, bank, savings association,  
31 estate, trust, business trust, receiver, syndicate, or other

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1 group or combination, or successor business, located in an  
2 enterprise zone. The business must demonstrate to the  
3 department that the total number of full-time jobs defined  
4 under paragraph (d) has increased from the average of the  
5 previous 12 months. ~~The term "eligible business" includes~~ A  
6 business that created ~~added~~ a minimum of five new full-time  
7 jobs in an enterprise zone between July 1, 2000, and December  
8 31, 2001, is also an eligible business for purposes of the  
9 credit provided beginning January 1, 2002. An eligible  
10 business does not include any business which has claimed the  
11 credit permitted under s. 220.181 for any new business  
12 employee first beginning employment with the business after  
13 July 1, 1995.

14 (d) "Jobs" means full-time positions, as consistent  
15 with terms used by the Agency for Workforce Innovation and the  
16 United States Department of Labor for purposes of unemployment  
17 compensation tax administration and employment estimation  
18 resulting directly from a business operation in this state.  
19 These terms ~~This number~~ may not include temporary construction  
20 jobs involved with the construction of facilities or any jobs  
21 that have previously been included in any application for tax  
22 credits under s. 220.181(1). The term "jobs" also includes  
23 employment of an employee leased from an employee leasing  
24 company licensed under chapter 468 if such employee has been  
25 continuously leased to the employer for an average of at least  
26 36 hours per week for more than 6 months.

27  
28 A person shall be deemed to be employed if the person performs  
29 duties in connection with the operations of the business on a  
30 regular, full-time basis, provided the person is performing  
31 such duties for an average of at least 36 hours per week each

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1 month. The person must be performing such duties at a business  
2 site located in the enterprise zone.

3 (3) In order to claim this credit, an eligible  
4 business must file under oath with the governing body or  
5 enterprise zone development agency having jurisdiction over  
6 the enterprise zone where the business is located, as  
7 applicable, a statement which includes:

8 (i) All applications for a credit pursuant to this  
9 section must be submitted to the department within 6 months  
10 after the new employee is hired, except applications for  
11 credit for leased employees. Applications for credit for  
12 leased employees must be submitted to the department within 7  
13 months after the employee is leased.

14 Section 24. Subsections (2) and (3) and paragraph (d)  
15 of subsection (6) of section 212.098, Florida Statutes, are  
16 amended to read:

17 212.098 Rural Job Tax Credit Program.--

18 (2) A new eligible business may apply for a tax credit  
19 under this subsection once at any time during its first year  
20 of operation. A new eligible business in a ~~tier-one~~ qualified  
21 area that has at least 10 qualified employees on the date of  
22 application shall receive a \$1,000 tax credit for each such  
23 employee.

24 (3) An existing eligible business may apply for a tax  
25 credit under this subsection at any time it is entitled to  
26 such credit, except as restricted by this subsection. An  
27 existing eligible business with fewer than 50 employees in a  
28 qualified area that on the date of application has at least 20  
29 percent more qualified employees than it had 1 year prior to  
30 its date of application shall receive a \$1,000 tax credit for  
31 each such additional employee. An existing eligible business



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1 that has 50 employees or more in a qualified area that, on the  
2 date of application, has at least 10 more qualified employees  
3 than it had 1 year prior to its date of application shall  
4 receive a \$1,000 tax credit for each additional employee. Any  
5 existing eligible business that received a credit under  
6 subsection (2) may not apply for the credit under this  
7 subsection sooner than 12 months after the application date  
8 for the credit under subsection (2).

9 (6)

10 (d) A business may not receive more than \$500,000 of  
11 tax credits under this section during any one calendar year  
12 ~~for its efforts in creating jobs.~~

13 Section 25. Subsection (5) is added to section 212.11,  
14 Florida Statutes, to read:

15 212.11 Tax returns and regulations.--

16 (5)(a) Each dealer that claims any credits granted in  
17 this chapter against that dealer's sales and use tax  
18 liabilities shall submit to the department, upon request,  
19 documentation that provides all of the information required to  
20 verify the dealer's entitlement to such credits, excluding  
21 credits authorized pursuant to the provisions of s. 212.17.  
22 All information must be broken down as prescribed by the  
23 department and shall be submitted in a manner that enables the  
24 department to verify that the credits are allowable by law.  
25 With respect to any credit that is granted in the form of a  
26 refund of previously paid taxes, supporting documentation must  
27 be provided with the application for refund and the penalty  
28 provisions of paragraph (c) do not apply.

29 (b) The department shall adopt rules regarding the  
30 forms and documentation required to verify credits against  
31 sales and use tax liabilities and the format in which

1 documentation is to be submitted, which format may include  
2 magnetic tape or other means of electronic transmission.

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

12 Section 26. Subsection (14) is added to section  
13 212.12, Florida Statutes, to read:

14 212.12 Dealer's credit for collecting tax; penalties  
15 for noncompliance; powers of Department of Revenue in dealing  
16 with delinquents; brackets applicable to taxable transactions;  
17 records required.--

18 (14) If it is determined upon audit that a dealer has  
19 collected and remitted taxes by applying the applicable tax  
20 rate to each transaction as described in subsection (9) and  
21 rounding the tax due to the nearest whole cent rather than  
22 applying the appropriate bracket system provided by law or  
23 department rule, the dealer shall not be held liable for  
24 additional tax, penalty, and interest resulting from such  
25 failure if:

26 (a) The dealer acted in a good faith belief that  
27 rounding to the nearest whole cent was the proper method of  
28 determining the amount of tax due on each taxable transaction.

29 (b) The dealer timely reported and remitted all taxes  
30 collected on each taxable transaction.

31 (c) The dealer agrees in writing to future compliance

1 with the laws and rules concerning brackets applicable to the  
2 dealer's transactions.

3       Section 27. It is the intent of the Legislature that  
4 the amendment made by this act to add subsection (14) to s.  
5 212.12, Florida Statutes, applies to all pending sales and use  
6 tax audits or other actions or inquiries, including those  
7 currently under protest or in litigation. The amendment made  
8 by this act to add subsection (14) to s. 212.12, Florida  
9 Statutes, does not create any right to refund for taxes  
10 previously assessed and paid in regard to audits or other  
11 actions or inquiries that are no longer pending.

12       Section 28. Effective January 1, 2003, paragraph (c)  
13 of subsection (6) of section 212.12, Florida Statutes, is  
14 amended to read:

15       212.12 Dealer's credit for collecting tax; penalties  
16 for noncompliance; powers of Department of Revenue in dealing  
17 with delinquents; brackets applicable to taxable transactions;  
18 records required.--

19       (6)

20       (c)1. If the records of a dealer are adequate but  
21 voluminous in nature and substance, the department may sample  
22 such records, except for fixed assets, and project the audit  
23 findings derived therefrom over the entire audit period to  
24 determine the proportion that taxable retail sales bear to  
25 total retail sales or the proportion that taxable purchases  
26 bear to total purchases. In order to conduct such a sample,  
27 the department must first make a good faith effort to reach an  
28 agreement with the dealer, which agreement provides for the  
29 means and methods to be used in the sampling process. In the  
30 event that no agreement is reached, the dealer is entitled to  
31 a review by the executive director.

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1           2. For the purposes of sampling pursuant to  
2 subparagraph 1., the department shall project any deficiencies  
3 and overpayments derived therefrom over the entire audit  
4 period. In determining the dealer's compliance, the department  
5 shall reduce any tax deficiency as derived from the sample by  
6 the amount of any overpayment derived from the sample. In the  
7 event the department determines from the sample results that  
8 the dealer has a net tax overpayment, the department shall  
9 provide the findings of this overpayment to the Comptroller  
10 for repayment of funds paid into the State Treasury through  
11 error pursuant to s. 215.26.

12           3.a. A taxpayer is entitled, both in connection with  
13 an audit and in connection with an application for refund  
14 filed independently of any audit, to establish the amount of  
15 any refund or deficiency through statistical sampling when the  
16 taxpayer's records, other than those regarding fixed assets,  
17 are adequate but voluminous. Alternatively, a taxpayer is  
18 entitled to establish any refund or deficiency through any  
19 other sampling method agreed upon by the taxpayer and the  
20 department when the taxpayer's records, other than those  
21 regarding fixed assets, are adequate but voluminous. Whether  
22 done through statistical sampling or any other sampling method  
23 agreed upon by the taxpayer and the department, the completed  
24 sample must reflect both overpayments and underpayments of  
25 taxes due. The sample shall be conducted through:

26           (I) A taxpayer request to perform the sampling through  
27 the certified audit program pursuant to s. 213.285;

28           (II) Attestation by a certified public accountant as  
29 to the adequacy of the sampling method utilized and the  
30 results reached using such sampling method; or

31           (III) A sampling method that has been submitted by the

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1 taxpayer and approved by the department before a refund claim  
2 is submitted. This sub-sub-subparagraph does not prohibit a  
3 taxpayer from filing a refund claim prior to approval by the  
4 department of the sampling method; however, a refund claim  
5 submitted before the sampling method has been approved by the  
6 department cannot be a complete refund application pursuant to  
7 s. 213.255 until the sampling method has been approved by the  
8 department.

9 b. The department shall prescribe by rule the  
10 procedures to be followed under each method of sampling. Such  
11 procedures shall follow generally accepted auditing procedures  
12 for sampling. The rule shall also set forth other criteria  
13 regarding the use of sampling, including, but not limited to,  
14 training requirements that must be met before a sampling  
15 method may be utilized and the steps necessary for the  
16 department and the taxpayer to reach agreement on a sampling  
17 method submitted by the taxpayer for approval by the  
18 department.

19 Section 29. Paragraph (a) of subsection (3) of section  
20 212.18, Florida 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

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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 30. Section 213.015, Florida Statutes, is  
24 amended to read:

25 213.015 Taxpayer rights.--There is created a Florida  
26 Taxpayer's Bill of Rights to guarantee that the rights,  
27 privacy, and property of Florida taxpayers are adequately  
28 safeguarded and protected during tax assessment, collection,  
29 and enforcement processes administered under the revenue laws  
30 of this state. The Taxpayer's Bill of Rights compiles, in one  
31 document, brief but comprehensive statements which explain, in

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1 simple, nontechnical terms, the rights and obligations of the  
2 Department of Revenue and taxpayers. Section 192.0105 provides  
3 additional rights afforded to payors of property taxes and  
4 assessments.The rights afforded taxpayers to ensure ~~assure~~  
5 that their privacy and property are safeguarded and protected  
6 during tax assessment and collection are available only  
7 insofar as they are implemented in other parts of the Florida  
8 Statutes or rules of the Department of Revenue. The rights so  
9 guaranteed Florida taxpayers in the Florida Statutes and the  
10 departmental rules are:

11 (1) The right to available information and prompt,  
12 accurate responses to questions and requests for tax  
13 assistance.

14 (2) The right to request assistance from a taxpayers'  
15 rights advocate of the department, who shall be responsible  
16 for facilitating the resolution of taxpayer complaints and  
17 problems not resolved through the normal administrative  
18 channels within the department, including any taxpayer  
19 complaints regarding unsatisfactory treatment by department  
20 employees. The taxpayers' rights advocate may issue a stay  
21 order if a taxpayer has suffered or is about to suffer  
22 irreparable loss as a result of an action by the department  
23 (see ss. 20.21(3) and 213.018).

24 (3) The right to be represented or advised by counsel  
25 or other qualified representatives at any time in  
26 administrative interactions with the department, the right to  
27 procedural safeguards with respect to recording of interviews  
28 during tax determination or collection processes conducted by  
29 the department, the right to be treated in a professional  
30 manner by department personnel, and the right to have audits,  
31 inspections of records, and interviews conducted at a

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1 reasonable time and place except in criminal and internal  
2 investigations (see ss. 198.06, 199.218, 201.11(1), 203.02,  
3 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a),  
4 (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and  
5 213.34).

6 (4) The right to freedom from penalty attributable to  
7 any taxes administered by the Department of Revenue; freedom  
8 from payment of uncollected sales, use, motor or diesel fuel,  
9 or other transaction-based excise taxes administered by the  
10 Department of Revenue; and to abatement of interest  
11 attributable to any taxes administered by the Department of  
12 Revenue, when the taxpayer reasonably relies upon binding  
13 written advice furnished to the taxpayer by the department  
14 through authorized representatives in response to the  
15 taxpayer's specific written request which provided adequate  
16 and accurate information (see ss. 120.565 and 213.22).

17 (5) The right to obtain simple, nontechnical  
18 statements which explain the reason for audit selection and  
19 the procedures, remedies, and rights available during audit,  
20 appeals, and collection proceedings, including, but not  
21 limited to, the rights pursuant to this Taxpayer's Bill of  
22 Rights and the right to be provided with a narrative  
23 description which explains the basis of audit changes,  
24 proposed assessments, assessments, and denials of refunds;  
25 identifies any amount of tax, interest, or penalty due; and  
26 states the consequences of the taxpayer's failure to comply  
27 with the notice.

28 (6) The right to be informed of impending collection  
29 actions which require sale or seizure of property or freezing  
30 of assets, except jeopardy assessments, and the right to at  
31 least 30 days' notice in which to pay the liability or seek



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1 further review (see ss. 198.20, 199.262, 201.16, 206.075,  
2 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7),  
3 212.14(1), 213.73(3), 213.731, and 220.739).

4 (7) The right to have all other collection actions  
5 attempted before a jeopardy assessment unless delay will  
6 endanger collection and, after a jeopardy assessment, the  
7 right to have an immediate review of the jeopardy assessment  
8 (see ss. 212.15, 213.73(3), 213.732, and 220.719(2)).

9 (8) The right to seek review, through formal or  
10 informal proceedings, of any adverse decisions relating to  
11 determinations in the audit or collections processes and the  
12 right to seek a reasonable administrative stay of enforcement  
13 actions while the taxpayer pursues other administrative  
14 remedies available under Florida law (see ss. 120.80(14)(b),  
15 213.21(1), 220.717, and 220.719(2)).

16 (9) The right to have the taxpayer's tax information  
17 kept confidential unless otherwise specified by law (see s.  
18 213.053).

19 (10) The right to procedures for retirement of tax  
20 obligations by installment payment agreements which recognize  
21 both the taxpayer's financial condition and the best interests  
22 of the state, provided that the taxpayer gives accurate,  
23 current information and meets all other tax obligations on  
24 schedule (see s. 213.21(4)).

25 (11) The right to procedures for requesting  
26 cancellation, release, or modification of liens filed by the  
27 department and for requesting that any lien which is filed in  
28 error be so noted on the lien cancellation filed by the  
29 department, in public notice, and in notice to any credit  
30 agency at the taxpayer's request (see ss. 198.22, 199.262,  
31 212.15(4), 213.733, and 220.819).

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1           (12) The right to procedures which assure that the  
2 individual employees of the department are not paid,  
3 evaluated, or promoted on the basis of the amount of  
4 assessments or collections from taxpayers (see s. 213.30(2)).

5           (13) The right to an action at law within the  
6 limitations of s. 768.28, relating to sovereign immunity, to  
7 recover damages against the state or the Department of Revenue  
8 for injury caused by the wrongful or negligent act or omission  
9 of a department officer or employee (see s. 768.28).

10           (14) The right of the taxpayer or the department, as  
11 the prevailing party in a judicial or administrative action  
12 brought or maintained without the support of justiciable  
13 issues of fact or law, to recover all costs of the  
14 administrative or judicial action, including reasonable  
15 attorney's fees, and of the department and taxpayer to settle  
16 such claims through negotiations (see ss. 57.105 and 57.111).

17           (15) The right to have the department begin and  
18 complete its audits in a timely and expeditious manner after  
19 notification of intent to audit (see s. 95.091).

20           (16) The right to have the department actively  
21 identify and review multistate proposals that offer more  
22 efficient and effective methods for administering the revenue  
23 sources of this state (see s. 213.256).

24           (17) The right to have the department actively  
25 investigate and, where appropriate, implement automated or  
26 electronic business methods that enable the department to more  
27 efficiently and effectively administer the revenue sources of  
28 this state at less cost and effort for taxpayers.

29           (18) The right to waiver of interest that accrues as  
30 the result of errors or delays caused by a department employee  
31 (see s. 213.21(3)).

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1           (19) The right to participate in free educational  
2 activities that help the taxpayer successfully comply with the  
3 revenue laws of this state.

4           (20) The right to pay a reasonable fine or percentage  
5 of tax, whichever is less, to reinstate an exemption from any  
6 tax which a taxpayer would have been entitled to receive but  
7 which was lost because the taxpayer failed to properly  
8 register as a tax dealer in this state or obtain the necessary  
9 certificates entitling the taxpayer to the exemption (see s.  
10 212.07(9)).

11           (21) The right to fair and consistent application of  
12 the tax laws of this state by the Department of Revenue.

13           Section 31. Subsection (3) and paragraphs (n) and (r)  
14 of subsection (7) of section 213.053, Florida Statutes, are  
15 amended, and paragraph (w) is added to subsection (7) of said  
16 section, to read:

17           213.053 Confidentiality and information sharing.--

18           (3) The department shall permit a taxpayer, his or her  
19 authorized representative, or the personal representative of  
20 an estate to inspect the taxpayer's return and may furnish him  
21 or her an abstract of such return. A taxpayer may authorize  
22 the department in writing to divulge specific information  
23 concerning the taxpayer's account. The department, while  
24 performing unemployment compensation tax collection services  
25 pursuant to a contract with the Agency for Workforce  
26 Innovation, may release unemployment tax rate information to  
27 the agent of an employer, which agent provides payroll  
28 services for more than 500 employers, pursuant to the terms of  
29 a memorandum of understanding. The memorandum of  
30 understanding shall state that the agent affirms, subject to  
31 the criminal penalties contained in ss. 443.171 and 443.1715,

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1 that the agent will retain the confidentiality of the  
2 information, that the agent has in effect a power of attorney  
3 from the employer which permits the agent to obtain  
4 unemployment tax rate information, and that the agent shall  
5 provide the department with a copy of the employer's power of  
6 attorney upon request.

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

9 (n) Information contained in returns, reports,  
10 accounts, or declarations to the Board of Accountancy in  
11 connection with a disciplinary proceeding conducted pursuant  
12 to chapter 473 when related to a certified public accountant  
13 participating in the certified audits project, or to the court  
14 in connection with a civil proceeding brought by the  
15 department relating to a claim for recovery of taxes due to  
16 negligence on the part of a certified public accountant  
17 participating in the certified audits project. In any  
18 judicial proceeding brought by the department, upon motion for  
19 protective order, the court shall limit disclosure of tax  
20 information when necessary to effectuate the purposes of this  
21 section. This paragraph is repealed on July 1, 2006 ~~2002~~.

22 (r) Information relative to the returns required by  
23 ss. 175.111 and 185.09 to the Department of Management  
24 Services in the conduct of its official duties. The Department  
25 of Management Services is, in turn, authorized to disclose  
26 payment information to a governmental agency or the agency's  
27 agent for purposes related to budget preparation, auditing,  
28 revenue or financial administration, or ~~as necessary in the~~  
29 administration of chapters 175 and 185.

30 (w) Tax registration information to the Agency for  
31 Workforce Innovation for use in the conduct of its official

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1 duties, which information may not be redisclosed by the Agency  
2 for Workforce Innovation.

3  
4 Disclosure of information under this subsection shall be  
5 pursuant to a written agreement between the executive director  
6 and the agency. Such agencies, governmental or  
7 nongovernmental, shall be bound by the same requirements of  
8 confidentiality as the Department of Revenue. Breach of  
9 confidentiality is a misdemeanor of the first degree,  
10 punishable as provided by s. 775.082 or s. 775.083.

11 Section 32. Effective July 1, 2002, paragraph (c) is  
12 added to subsection (4) of section 213.0535, Florida Statutes,  
13 to read:

14 213.0535 Registration Information Sharing and Exchange  
15 Program.--

16 (4) There are two levels of participation:

17 (c) A level-two participant may disclose information  
18 as provided in paragraph (b) in response to a request for such  
19 information from any other level-two participant. Information  
20 relative to specific taxpayers shall be requested or disclosed  
21 under this paragraph only to the extent necessary in the  
22 administration of a tax or licensing provision as enumerated  
23 in paragraph (a). When a disclosure made under this paragraph  
24 involves confidential information provided to the participant  
25 by the Department of Revenue, the participant who provides the  
26 information shall maintain records of the disclosures, which  
27 records shall be subject to review by the Department of  
28 Revenue for a period of 5 years after the date of the  
29 disclosure.

30 Section 33. Paragraph (a) of subsection (3) and  
31 subsection (8) of section 213.21, Florida Statutes, are

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1 amended, and subsections (9) and (10) are added to said  
2 section, to read:

3           213.21 Informal conferences; compromises.--  
4           (3)(a) A taxpayer's liability for any tax or interest  
5 specified in s. 72.011(1) may be compromised by the department  
6 upon the grounds of doubt as to liability for or  
7 collectibility of such tax or interest. A taxpayer's liability  
8 for interest under any of the chapters specified in s.  
9 72.011(1) shall be settled or compromised in whole or in part  
10 whenever or to the extent that the department determines that  
11 the delay in the determination of the amount due is  
12 attributable to the action or inaction of the department.A  
13 taxpayer's liability for penalties under any of the chapters  
14 specified in s. 72.011(1) may be settled or compromised if it  
15 is determined by the department that the noncompliance is due  
16 to reasonable cause and not to willful negligence, willful  
17 neglect, or fraud. The facts and circumstances are subject to  
18 de novo review to determine the existence of reasonable cause  
19 in any administrative proceeding or judicial action  
20 challenging an assessment of penalty under any of the chapters  
21 specified in s. 72.011(1).A taxpayer who establishes  
22 reasonable reliance on the written advice issued by the  
23 department to the taxpayer will be deemed to have shown  
24 reasonable cause for the noncompliance. In addition, a  
25 taxpayer's liability for penalties under any of the chapters  
26 specified in s. 72.011(1) in excess of 25 percent of the tax  
27 shall be settled or compromised if the department determines  
28 that the noncompliance is due to reasonable cause and not to  
29 willful negligence, willful neglect, or fraud. The department  
30 shall maintain records of all compromises, and the records  
31 shall state the basis for the compromise. The records of

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1 compromise under this paragraph shall not be subject to  
2 disclosure pursuant to s. 119.07(1) and shall be considered  
3 confidential information governed by the provisions of s.  
4 213.053.

5 (8) In order to determine whether certified audits are  
6 an effective tool in the overall state tax collection effort,  
7 the executive director of the department or the executive  
8 director's designee shall settle or compromise penalty  
9 liabilities of taxpayers who participate in the certified  
10 audits project. As further incentive for participating in the  
11 program, the department shall abate the first \$25,000 of any  
12 interest liability and 25 percent of any interest due in  
13 excess of the first \$25,000. A settlement or compromise of  
14 penalties or interest pursuant to this subsection shall not be  
15 subject to the provisions of paragraph (3)(a), except for the  
16 requirement relating to confidentiality of records. The  
17 department may consider an additional compromise of tax or  
18 interest pursuant to the provisions of paragraph (3)(a). This  
19 subsection does not apply to any liability related to taxes  
20 collected but not remitted to the department. This subsection  
21 is repealed on July 1, 2006 ~~2002~~.

22 (9) A penalty for failing to collect a tax imposed by  
23 chapter 212 shall be settled or compromised upon payment of  
24 tax and interest if a taxpayer failed to collect the tax due  
25 to a good faith belief that tax was not due on the transaction  
26 and, because of that good faith belief, the taxpayer is now  
27 unable to charge and collect the tax from the taxpayer's  
28 purchaser. The Department of Revenue shall adopt rules  
29 necessary to implement and administer this subsection,  
30 including rules establishing procedures and forms.

31 (10)(a) Effective July 1, 2003, notwithstanding any

1 other provision of law and solely for the purpose of  
2 administering the tax imposed by chapter 212, under the  
3 circumstances set forth in this subsection, the department  
4 shall settle or compromise a taxpayer's liability for penalty  
5 without requiring the taxpayer to submit a written request for  
6 compromise or settlement.

7 (b) For taxpayers who file returns and remit tax on a  
8 monthly basis:

9 1. Any penalty related to a noncompliant filing event  
10 shall be settled or compromised if the taxpayer has:

11 a. No noncompliant filing event in the immediately  
12 preceding 12-month period and no unresolved chapter 212  
13 liability resulting from a noncompliant filing event; or

14 b. One noncompliant filing event in the immediately  
15 preceding 12-month period, resolution of the current  
16 noncompliant filing event through payment of tax and interest  
17 and the filing of a return within 30 days after notification  
18 by the department, and no unresolved chapter 212 liability  
19 resulting from a noncompliant filing event.

20 2. If a taxpayer has two or more noncompliant filing  
21 events in the immediately preceding 12-month period, the  
22 taxpayer shall be liable, absent a showing by the taxpayer  
23 that the noncompliant filing event was due to extraordinary  
24 circumstances, for the penalties provided in s. 212.12,  
25 including loss of collection allowance, and shall be reported  
26 to a credit bureau.

27 (c) For taxpayers who file returns and remit tax on a  
28 quarterly basis, any penalty related to a noncompliant filing  
29 event shall be settled or compromised if the taxpayer has no  
30 noncompliant filing event in the immediately preceding  
31 12-month period and no unresolved chapter 212 liability



1 resulting from a noncompliant filing event.

2 (d) For purposes of this subsection:

3 1. "Noncompliant filing event" means a failure to  
4 timely file a complete and accurate return required under  
5 chapter 212 or a failure to timely pay the amount of tax  
6 reported on a return required by chapter 212.

7 2. "Extraordinary circumstances" means the occurrence  
8 of events beyond the control of the taxpayer, such as, but not  
9 limited to, the death of the taxpayer, acts of war or  
10 terrorism, natural disasters, fire, or other casualty, or the  
11 nonfeasance or misfeasance of the taxpayer's employees or  
12 representatives responsible for compliance with the provisions  
13 of chapter 212. With respect to the acts of an employee or  
14 representative, the taxpayer must show that the principals of  
15 the business lacked actual knowledge of the noncompliance and  
16 that the noncompliance was resolved within 30 days after  
17 actual knowledge.

18 Section 34. Subsection (2) of section 213.24, Florida  
19 Statutes, is amended to read:

20 213.24 Accrual of penalties and interest on  
21 deficiencies; deficiency billing costs.--

22 (2)(a) Billings for deficiencies or automated refunds  
23 of tax, penalty, or interest shall not be issued for any  
24 amount less than the actual costs incurred ~~by the department~~  
25 to produce a billing or automated refund.

26 (b) The cost of issuing billings or automated refunds  
27 for any tax enumerated in s. 213.05 shall be computed in a  
28 study performed by the inspector general of the department.  
29 The study shall be conducted every 3 years and at such other  
30 times as deemed necessary by the inspector general. A minimum  
31 billing and automated refund amount shall be established and

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1 adjusted in accordance with the results of such study.

2 (c) Any change in minimum billing or automated refund  
3 amounts ~~amount~~ shall be made effective on July 1 following the  
4 completion of the study.

5 Section 35. Subsection (4) of section 213.255, Florida  
6 Statutes, is amended to read:

7 213.255 Interest.--Interest shall be paid on  
8 overpayments of taxes, payment of taxes not due, or taxes paid  
9 in error, subject to the following conditions:

10 (4) Interest shall not commence until 90 days after a  
11 complete refund application has been filed and the amount of  
12 overpayment has not been refunded to the taxpayer or applied  
13 as a credit to the taxpayer's account. However, if there is a  
14 prohibition against refunding a tax overpayment before the  
15 first day of the state fiscal year, interest on the tax  
16 overpayment shall not commence until August 1 of the year the  
17 tax was due. If the department and the taxpayer mutually agree  
18 that an audit or verification is necessary in order to  
19 determine the taxpayer's entitlement to the refund, interest  
20 shall not commence until the audit or verification of the  
21 claim is final.

22 Section 36. Paragraph (c) of subsection (2) of section  
23 213.285, Florida Statutes, is amended to read:

24 213.285 Certified audits.--

25 (2)

26 (c) The certified audits project is repealed on July  
27 1, 2006 ~~2002~~, or upon completion of the project as determined  
28 by the department, whichever occurs first.

29 Section 37. Subsection (3) is added to section 213.30,  
30 Florida Statutes, to read:

31 213.30 Compensation for information relating to a

1 violation of the tax laws.--

2 (3) Notwithstanding any other provision of law, this  
3 section is the sole means by which any person may seek or  
4 obtain any moneys as the result of, in relation to, or founded  
5 upon the failure by another person to comply with the tax laws  
6 of this state. A person's use of any other law to seek or  
7 obtain moneys for such failure is in derogation of this  
8 section and conflicts with the state's duty to administer the  
9 tax laws.

10 Section 38. Effective January 1, 2003, section  
11 213.755, Florida Statutes, is amended to read:

12 213.755 Filing of returns and payment of taxes by  
13 electronic means ~~funds transfer~~--

14 (1) The executive director of the Department of  
15 Revenue shall have authority to require a taxpayer to file  
16 returns and remit payments ~~taxes~~ by electronic means ~~funds~~  
17 ~~transfer~~ where the taxpayer, ~~including consolidated filers,~~ is  
18 subject to tax and has paid that tax in the prior state fiscal  
19 year in an amount of ~~\$30,000~~ ~~\$50,000~~ or more. Any taxpayer who  
20 operates two or more places of business for which returns are  
21 required to be filed with the department shall combine the tax  
22 payments for all such locations in order to determine whether  
23 they are obligated under this section. This subsection does  
24 not override additional requirements in any provision of a  
25 revenue law which the department has the responsibility for  
26 regulating, controlling, and administering.

27 (2) As used in any revenue law administered by the  
28 department, the term:

29 (a) "Payment" means any payment or remittance required  
30 to be made or paid within a prescribed period or on or before  
31 a prescribed date under the authority of any provision of a

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1 revenue law which the department has the responsibility for  
2 regulating, controlling, and administering. The term does not  
3 include any remittance unless the amount of the remittance is  
4 actually received by the department.

5 (b) "Return" means any report, claim, statement,  
6 notice, application, affidavit, or other document required to  
7 be filed within a prescribed period or on or before a  
8 prescribed date under the authority of any provision of a  
9 revenue law which the department has the responsibility of  
10 regulating, controlling, and administering.

11 (c) "Electronic means" includes, but is not limited  
12 to, electronic data interchange; electronic funds transfer; or  
13 use of the Internet, telephone, or other technology specified  
14 by the department.

15 (3) Solely for the purposes of administering this  
16 section:

17 (a) Taxes levied under parts I and II of chapter 206  
18 shall be considered a single tax.

19 (b) A person required to remit a tax acting as a  
20 collection agent or dealer for the state shall nonetheless be  
21 considered the taxpayer.

22 (4) The executive director may require a taxpayer to  
23 file by electronic means returns for which no tax is due for  
24 the specific taxing period.

25 (5) Beginning January 1, 2003, consolidated filers  
26 shall file returns and remit taxes by electronic means.

27 (6) A taxpayer required to file returns by electronic  
28 means shall also remit payments by electronic means. A  
29 taxpayer who fails to file returns pursuant to this section is  
30 liable for a penalty of \$10 for each report submitted, which  
31 is in addition to any other penalty that may be applicable,

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1 unless the taxpayer has first obtained a waiver of such  
2 requirement from the department. A taxpayer who fails to remit  
3 payments pursuant to this section is liable for a penalty of  
4 \$10 for each remittance submitted, which is in addition to any  
5 other penalty that may be applicable.

6 (7) The department shall give due regard to developing  
7 uniform standards for formats as adopted by the American  
8 National Standards Institute for encryption and taxpayer  
9 authentication to ensure that the return and payment  
10 information is kept confidential. The department shall also  
11 provide several options for filing reports and remitting  
12 payments by electronic means in order to make compliance with  
13 the requirements of this section as simple as possible for the  
14 taxpayer.

15 (8) The department shall prescribe by rule the format  
16 and instructions necessary for filing returns and reports and  
17 for remitting payments in accordance with this section to  
18 ensure a full collection of taxes, interest, and penalties  
19 due. The acceptable method of transfer; the method, form, and  
20 content of the electronic filing of returns or remittance of  
21 payments of tax, penalty, or interest; and the means, if any,  
22 by which the taxpayer will be provided with an acknowledgment  
23 of receipt shall be prescribed by the department.

24 (9) The department may waive the requirement to file a  
25 return by electronic means for taxpayers that are unable to  
26 comply despite good faith efforts or due to circumstances  
27 beyond the taxpayer's reasonable control.

28 (a) As prescribed by the department, grounds for  
29 approving the waiver include, but are not limited to,  
30 circumstances in which the taxpayer, the owner, or an officer  
31 of the business, or the taxpayer's accountant or bookkeeper,

1 does not:

2 1. Currently file information or data electronically  
3 with any business or government agency; or

4 2. Have a compatible computer that meets or exceeds  
5 the department's minimum standards.

6 (b) The department shall accept other reasons for  
7 requesting a waiver from the requirement to submit a return by  
8 electronic means, including, but not limited to:

9 1. That the taxpayer needs additional time to program  
10 his or her computer;

11 2. That complying with this requirement causes the  
12 taxpayer financial hardship; or

13 3. That complying with this requirement conflicts with  
14 the taxpayer's business procedures.

15 (c) The department may establish by rule the length of  
16 time a waiver is valid and may determine whether subsequent  
17 waivers will be authorized, based on the provisions of this  
18 subsection.

19 Section 39. Paragraphs (q) and (gg) of subsection (1)  
20 of section 220.03, Florida Statutes, is amended to read:

21 220.03 Definitions.--

22 (1) SPECIFIC TERMS.--When used in this code, and when  
23 not otherwise distinctly expressed or manifestly incompatible  
24 with the intent thereof, the following terms shall have the  
25 following meanings:

26 (q) "New employee," for the purposes of the enterprise  
27 zone jobs credit, means a person residing in an enterprise  
28 zone or a participant in the welfare transition program who is  
29 employed at a business located in an enterprise zone who  
30 begins employment in the operations of the business after July  
31 1, 1995, and who has not been previously employed full-time

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1 within the preceding 12 months by the business or a successor  
 2 business claiming the credit pursuant to s. 220.181. A person  
 3 shall be deemed to be employed by such a business if the  
 4 person performs duties in connection with the operations of  
 5 the business on a full-time basis, provided she or he is  
 6 performing such duties for an average of at least 36 hours per  
 7 week each month. ~~The term "jobs" also includes employment of~~  
 8 ~~an employee leased from an employee leasing company licensed~~  
 9 ~~under chapter 468, if such employee has been continuously~~  
 10 ~~leased to the employer for an average of at least 36 hours per~~  
 11 ~~week for more than 6 months.~~The person must be performing  
 12 such duties at a business site located in an enterprise zone.  
 13 The provisions of this paragraph shall expire and be void on  
 14 June 30, 2005.

15 (gg) "Jobs" means full-time positions, as consistent  
 16 with terms used by the Agency for Workforce Innovation and the  
 17 United States Department of Labor for purposes of unemployment  
 18 compensation tax administration and employment estimation  
 19 resulting directly from business operations in this state.  
 20 These terms ~~This number~~ may not include temporary construction  
 21 jobs involved with the construction of facilities or any jobs  
 22 that have previously been included in any application for tax  
 23 credits under s. 212.096 ~~220.181(1)~~. The term "jobs" also  
 24 includes employment of an employee leased from an employee  
 25 leasing company licensed under chapter 468 if the employee has  
 26 been continuously leased to the employer for an average of at  
 27 least 36 hours per week for more than 6 months.

28 Section 40. Effective upon this act becoming a law,  
 29 and applying to tax years beginning on or after January 1,  
 30 2002, paragraph (b) of subsection (5) of section 220.15,  
 31 Florida Statutes, is amended to read:

1           220.15 Apportionment of adjusted federal income.--

2           (5) The sales factor is a fraction the numerator of  
3 which is the total sales of the taxpayer in this state during  
4 the taxable year or period and the denominator of which is the  
5 total sales of the taxpayer everywhere during the taxable year  
6 or period.

7           (b)1. Sales of tangible personal property occur in  
8 this state if the property is delivered or shipped to a  
9 purchaser within this state, regardless of the f.o.b. point,  
10 other conditions of the sale, or ultimate destination of the  
11 property, unless shipment is made via a common or contract  
12 carrier. However, for industries in SIC Industry Number 2037,  
13 if the ultimate destination of the product is to a location  
14 outside this state, regardless of the method of shipment or  
15 f.o.b. point, the sale shall not be deemed to occur in this  
16 state.

17           2. When citrus fruit is delivered by a cooperative for  
18 a grower-member, by a grower-member to a cooperative, or by a  
19 grower-participant to a Florida processor, the sales factor  
20 for the growers for such citrus fruit delivered to such  
21 processor shall be the same as the sales factor for the most  
22 recent taxable year of that processor. That sales factor,  
23 expressed only as a percentage and not in terms of the dollar  
24 volume of sales, so as to protect the confidentiality of the  
25 sales of the processor, shall be furnished on the request of  
26 such a grower promptly after it has been determined for that  
27 taxable year.

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

31           Section 41. Paragraph (a) of subsection (1) of section



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1 220.181, Florida Statutes, is amended to read:

2 220.181 Enterprise zone jobs credit.--

3 (1)(a) Beginning January 1, 2002, there shall be  
4 allowed a credit against the tax imposed by this chapter to  
5 any business located in an enterprise zone which demonstrates  
6 to the department that the total number of full-time jobs has  
7 increased from the average of the previous 12 months. ~~This~~  
8 ~~credit is also available for~~ A business that created ~~added~~ a  
9 minimum of five new full-time jobs in an enterprise zone  
10 between July 1, 2000, and December 31, 2001, may also be  
11 eligible to claim the credit for eligible employees under the  
12 provisions that took effect January 1, 2002. The credit shall  
13 be computed as 20 percent of the actual monthly wages paid in  
14 this state to each new employee hired when a new job has been  
15 created, as defined under s. 220.03(1)(ff), unless the  
16 business is located in a rural enterprise zone, pursuant to s.  
17 290.004(8), in which case the credit shall be 30 percent of  
18 the actual monthly wages paid. If no less than 20 percent of  
19 the employees of the business are residents of an enterprise  
20 zone, excluding temporary and part-time employees, the credit  
21 shall be computed as 30 percent of the actual monthly wages  
22 paid in this state to each new employee hired when a new job  
23 has been created, unless the business is located in a rural  
24 enterprise zone, in which case the credit shall be 45 percent  
25 of the actual monthly wages paid, for a period of up to 24  
26 consecutive months. If the new employee hired when a new job  
27 is created is a participant in the welfare transition program,  
28 the following credit shall be a percent of the actual monthly  
29 wages paid: 40 percent for \$4 above the hourly federal minimum  
30 wage rate; 41 percent for \$5 above the hourly federal minimum  
31 wage rate; 42 percent for \$6 above the hourly federal minimum

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1 wage rate; 43 percent for \$7 above the hourly federal minimum  
2 wage rate; and 44 percent for \$8 above the hourly federal  
3 minimum wage rate.

4 Section 42. Effective upon this act becoming a law and  
5 applying to tax years beginning on or after January 1, 2002,  
6 paragraph (e) of subsection (2) of section 220.187, Florida  
7 Statutes, is amended to read:

8 220.187 Credits for contributions to nonprofit  
9 scholarship-funding organizations.--

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

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

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

17 2. Received a scholarship from an eligible nonprofit  
18 scholarship-funding organization during the previous school  
19 year; ~~or~~

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

21 Section 43. Subsection (4) of section 220.22, Florida  
22 Statutes, is amended to read:

23 220.22 Returns; filing requirement.--

24 (4) The department shall designate by rule certain  
25 not-for-profit entities and others that are not required to  
26 file a return under this code, including an initial  
27 information return, unless the entities have taxable income as  
28 defined in s. 220.13(2). These entities shall include  
29 subchapter S corporations, tax-exempt entities, and others  
30 that do not usually owe federal income tax.~~For the year in~~  
31 ~~which an election is made pursuant to s. 1361(b)(3) of the~~

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1 ~~Internal Revenue Code, the qualified subchapter S subsidiary~~  
2 ~~shall file an informational return with the department, which~~  
3 ~~return shall be restricted to information identifying the~~  
4 ~~subsidiary, the electing S corporation parent, and the~~  
5 ~~effective date of the election.~~

6 Section 44. Effective January 1, 2003, paragraph (c)  
7 of subsection (2) of section 220.23, Florida Statutes, is  
8 amended to read:

9 220.23 Federal returns.--

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

19 (c) In any case where notification of an adjustment is  
20 required under paragraph (a), then notwithstanding any other  
21 provision contained in s. 95.091(3):

22 1. A notice of deficiency may be issued at any time  
23 within 5 years after the date such notification is given; or

24 2. If a taxpayer either fails to notify the department  
25 or fails to report a change or correction which is treated in  
26 the same manner as if it were a deficiency for federal income  
27 tax purposes, a notice of deficiency may be issued at any  
28 time;

29 3. In either case, the amount of any proposed  
30 assessment set forth in such notice shall be limited to the  
31 amount of any deficiency resulting under this code from

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1 recomputation of the taxpayer's income for the taxable year  
2 after giving effect only to the item or items reflected in the  
3 adjustment.

4  
5 Interest in accordance with s. 220.807 is due on the amount of  
6 any deficiency from the date fixed for filing the original  
7 return for the taxable year, determined without regard to any  
8 extension of time for filing the original return, until the  
9 date of payment of the deficiency.

10 Section 45. Subsection (1) of section 220.809, Florida  
11 Statutes, is amended to read:

12 220.809 Interest on deficiencies.--

13 (1) Except as provided in s. 220.23(2)(c), if any  
14 amount of tax imposed by this chapter is not paid on or before  
15 the date, determined without regard to any extensions,  
16 prescribed for payment of such tax, interest shall be paid in  
17 accordance with the provisions of s. 220.807 on the unpaid  
18 amount from such date to the date of payment.

19 Section 46. Subsection (2) of section 290.00677,  
20 Florida Statutes, is amended to read:

21 290.00677 Rural enterprise zones; special  
22 qualifications.--

23 (2) Notwithstanding the enterprise zone residency  
24 requirements set out in s. 220.03(1)(q), ~~eligible~~ businesses  
25 as defined by s. 220.03(1)(c)~~212.096(1)(a)~~, located in rural  
26 enterprise zones as defined in s. 290.004, may receive the  
27 basic minimum credit provided under s. 220.181 for creating a  
28 new job and hiring a person residing within the jurisdiction  
29 of a rural county, as defined by s. 288.106(1)(r). All other  
30 provisions of s. 220.181, including, but not limited to, those  
31 relating to the award of enhanced credits apply to such

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1 businesses.

2 Section 47. Subsection (5) of section 336.021, Florida  
3 Statutes, is amended to read:

4 336.021 County transportation system; levy of  
5 ninth-cent fuel tax on motor fuel and diesel fuel.--

6 (5) All impositions of the tax shall be levied imposed  
7 ~~before November 1, 1993, to be effective January 1, 1994, and~~  
8 ~~before July 1 of each year thereafter~~ to be effective January  
9 1 of the following year. However, levies of the tax which were  
10 in effect on July 1, 2002 ~~1996~~, and which expire on August 31  
11 of any year may be reimposed at the current authorized rate to  
12 be effective September 1 of the year of expiration. All  
13 impositions shall be required to end on December 31 of a year.  
14 A No decision to rescind the tax shall not take effect on any  
15 date other than December 31 and shall require a minimum of  
16 until at least 60 days' notice to days after the county  
17 notifies the department of such decision.

18 Section 48. Paragraphs (a) and (b) of subsection (1)  
19 and paragraph (a) of subsection (5) of section 336.025,  
20 Florida Statutes, are amended to read:

21 336.025 County transportation system; levy of local  
22 option fuel tax on motor fuel and diesel fuel.--

23 (1)(a) In addition to other taxes allowed by law,  
24 there may be levied as provided in ss. 206.41(1)(e) and  
25 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or  
26 6-cent local option fuel tax upon every gallon of motor fuel  
27 and diesel fuel sold in a county and taxed under the  
28 provisions of part I or part II of chapter 206.

29 1. All impositions and rate changes of the tax shall  
30 be levied before July 1 to be effective January 1 of the  
31 following year for a period not to exceed 30 years, and the

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1 applicable method of distribution shall be established  
2 pursuant to subsection (3) or subsection (4). However, levies  
3 of the tax which were in effect on July 1, 2002 ~~1996~~, and  
4 which expire on August 31 of any year may be reimposed at the  
5 current authorized rate effective September 1 of the year of  
6 expiration. Upon expiration, the tax may be relieved provided  
7 that a redetermination of the method of distribution is made  
8 as provided in this section.

9           2. County and municipal governments shall utilize  
10 moneys received pursuant to this paragraph only for  
11 transportation expenditures.

12           3. Any tax levied pursuant to this paragraph may be  
13 extended on a majority vote of the governing body of the  
14 county. A redetermination of the method of distribution shall  
15 be established pursuant to subsection (3) or subsection (4),  
16 if, after July 1, 1986, the tax is extended or the tax rate  
17 changed, for the period of extension or for the additional  
18 tax.

19           (b) In addition to other taxes allowed by law, there  
20 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
21 3-cent, 4-cent, or 5-cent local option fuel tax upon every  
22 gallon of motor fuel sold in a county and taxed under the  
23 provisions of part I of chapter 206. The tax shall be levied  
24 by an ordinance adopted by a majority plus one vote of the  
25 membership of the governing body of the county or by  
26 referendum.

27           1. All impositions and rate changes of the tax shall  
28 be levied before July 1, to be effective January 1 of the  
29 following year. However, levies of the tax which were in  
30 effect on July 1, 2002 ~~1996~~, and which expire on August 31 of  
31 any year may be reimposed at the current authorized rate

1 effective September 1 of the year of expiration.

2           2. The county may, prior to levy of the tax, establish  
3 by interlocal agreement with one or more municipalities  
4 located therein, representing a majority of the population of  
5 the incorporated area within the county, a distribution  
6 formula for dividing the entire proceeds of the tax among  
7 county government and all eligible municipalities within the  
8 county. If no interlocal agreement is adopted before the  
9 effective date of the tax, tax revenues shall be distributed  
10 pursuant to the provisions of subsection (4). If no  
11 interlocal agreement exists, a new interlocal agreement may be  
12 established prior to June 1 of any year pursuant to this  
13 subparagraph. However, any interlocal agreement agreed to  
14 under this subparagraph after the initial levy of the tax or  
15 change in the tax rate authorized in this section shall under  
16 no circumstances materially or adversely affect the rights of  
17 holders of outstanding bonds which are backed by taxes  
18 authorized by this paragraph, and the amounts distributed to  
19 the county government and each municipality shall not be  
20 reduced below the amount necessary for the payment of  
21 principal and interest and reserves for principal and interest  
22 as required under the covenants of any bond resolution  
23 outstanding on the date of establishment of the new interlocal  
24 agreement.

25           3. County and municipal governments shall utilize  
26 moneys received pursuant to this paragraph only for  
27 transportation expenditures needed to meet the requirements of  
28 the capital improvements element of an adopted comprehensive  
29 plan. For purposes of this paragraph, expenditures for the  
30 construction of new roads, the reconstruction or resurfacing  
31 of existing paved roads, or the paving of existing graded

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1 roads shall be deemed to increase capacity and such projects  
 2 shall be included in the capital improvements element of an  
 3 adopted comprehensive plan. Expenditures for purposes of this  
 4 paragraph shall not include routine maintenance of roads.

5 (5)(a) By July 1 of each year, the county shall notify  
 6 the Department of Revenue of the rate of the taxes ~~tax~~ levied  
 7 pursuant to paragraphs (1)(a) and (b), and of its decision to  
 8 rescind or change the rate of a the tax, if applicable, and  
 9 shall provide the department with a certified copy of the  
 10 interlocal agreement established under subparagraph (1)(b)2.  
 11 or subparagraph (3)(a)1. with distribution proportions  
 12 established by such agreement or pursuant to subsection (4),  
 13 if applicable. A No decision to rescind a the tax shall not  
 14 take effect on any date other than December 31 and shall  
 15 require a minimum of until at least 60 days' notice to days  
 16 ~~after the county notifies~~ the Department of Revenue of such  
 17 decision.

18 Section 49. Subsection (2) of section 376.70, Florida  
 19 Statutes, is amended to read:

20 376.70 Tax on gross receipts of drycleaning  
 21 facilities.--

22 (2) Each drycleaning facility or dry drop-off facility  
 23 imposing a charge for the drycleaning or laundering of  
 24 clothing or other fabrics is required to register with the  
 25 Department of Revenue and become licensed for the purposes of  
 26 this section. The owner or operator of the facility shall  
 27 register the facility with the Department of Revenue.  
 28 Drycleaning facilities or dry drop-off facilities operating at  
 29 more than one location are only required to have a single  
 30 registration. The fee for registration is \$30. The owner or  
 31 operator of the facility shall pay the registration fee to the



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1 Department of Revenue. The department may waive the  
2 registration fee for applications submitted through the  
3 department's Internet registration process.

4 Section 50. Subsection (1) and paragraph (e) of  
5 subsection (3) of section 443.131, Florida Statutes, are  
6 amended to read:

7 443.131 Contributions.--

8 (1) WHEN PAYABLE.--Contributions shall accrue and  
9 become payable by each employer for each calendar quarter in  
10 which he or she is subject to this chapter, with respect to  
11 wages paid during such calendar quarter for employment. Such  
12 contributions shall become due and be paid by each employer to  
13 the Agency for Workforce Innovation or its designee division  
14 for the fund, in accordance with such rules as the Agency for  
15 Workforce Innovation or its designee division may prescribe.  
16 However, nothing in this subsection shall be construed to  
17 prohibit the Agency for Workforce Innovation or its designee  
18 division from allowing, ~~on a limited basis,~~ at the request of  
19 the employer, ~~certain~~ employers of employees performing  
20 domestic services, as defined in s. 443.036(21)(g) ~~and by rule~~  
21 ~~of the division,~~ to pay contributions or report wages at  
22 intervals other than quarterly when such payment or reporting  
23 is to the advantage of the Agency for Workforce Innovation or  
24 its designee division and the employers, and when such  
25 nonquarterly payment and reporting is authorized under federal  
26 law. This provision gives employers of employees performing  
27 domestic services the option to elect to report wages and pay  
28 taxes annually, with a due date of January ~~April~~ 1 and a  
29 delinquency date of February 1 ~~April 30~~. In order to qualify  
30 for this election, the employer must employ ~~have~~ only  
31 employees who perform domestic services ~~employees~~, be eligible

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1 for a variation from the standard rate as computed pursuant to  
 2 subsection (3) in good standing, apply to this program no  
 3 later than December 1 30 of the preceding calendar year, and  
 4 agree to provide the Agency for Workforce Innovation or its  
 5 designee division with any special reports which might be  
 6 requested, as required by rule 60BB-2.025(5)38B-2.025(5),  
 7 including copies of all federal employment tax forms. Failure  
 8 to timely furnish any wage information when required by the  
 9 Agency for Workforce Innovation or its designee shall may  
 10 result in the employer's loss of the privilege to elect  
 11 participation in this program, effective the calendar quarter  
 12 immediately following the calendar quarter in which such  
 13 failure occurred. The employer is eligible to reapply for  
 14 annual reporting after 1 complete calendar year has elapsed  
 15 since the employer's disqualification if the employer timely  
 16 furnished any requested wage information during the period in  
 17 which annual reporting was denied. Contributions shall not be  
 18 deducted, in whole or in part, from the wages of individuals  
 19 in such employer's employ. In the payment of any  
 20 contributions, a fractional part of a cent shall be  
 21 disregarded unless it amounts to one-half cent or more, in  
 22 which case it shall be increased to 1 cent.

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

24 (e)1. Variations from the standard rate of  
 25 contributions shall be assigned with respect to each calendar  
 26 year to employers eligible therefor. In determining the  
 27 contribution rate, varying from the standard rate to be  
 28 assigned each employer, adjustment factors provided for in  
 29 sub-subparagraphs a.-c. will be added to the benefit ratio.  
 30 This addition will be accomplished in two steps by adding a  
 31 variable adjustment factor and a final adjustment factor as

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

1 an employer's contribution rate be rounded to less than 0.1  
2 percent.

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

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

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1 in subparagraph (b)1., less the product of the maximum  
2 contribution rate and his or her taxable payroll for the 3  
3 years ending June 30 of the current calendar year that had  
4 been reported to the division by September 30 of the same  
5 calendar year. The term "total excess payments" is defined as  
6 the sum of the individual employer excess payments for those  
7 employers that were eligible to be considered for assignment  
8 of a contribution rate different from the standard rate.

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

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

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

28 2. In the event of the transfer of employment records  
29 to an employing unit pursuant to paragraph (g) which, prior to  
30 such transfer, was an employer, the division shall recompute a  
31 benefit ratio for the successor employer on the basis of the

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1 combined employment records and reassign an appropriate  
2 contribution rate to such successor employer as of the  
3 beginning of the calendar quarter immediately following the  
4 effective date of such transfer of employment records.

5 Section 51. Effective upon this act becoming a law and  
6 operating retroactively to December 21, 2000, section  
7 443.1315, Florida Statutes, is created to read:

8 443.1315 Treatment of Indian tribes.--

9 (1) As used in this section:

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

12 (b) "Employment" includes service performed in the  
13 employ of an Indian tribe, as defined by s. 3306(u) of the  
14 Federal Unemployment Tax Act, provided such service is  
15 excluded from employment as defined by that act solely by  
16 reason of s. 3306(c)(7) of such act and is not otherwise  
17 excluded from employment under this chapter. For purposes of  
18 this section, the exclusions from employment under s.  
19 443.036(21)(d) apply to services performed in the employ of an  
20 Indian tribe.

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

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

1 the Indian tribe.

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

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

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

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

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

26 (4)(a)1. Failure of the Indian tribe or any tribal  
27 unit thereof to make required payments, including assessments  
28 of interest and penalty, within 90 days after receipt of the  
29 bill will cause the Indian tribe to lose the option to make  
30 payments in lieu of contributions as provided in subsection

31 (3) for the following tax year unless payment in full is



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1 received before contribution rates for the next tax year are  
2 computed.

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

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

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

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

29 (5) Notices of payment and reporting delinquency to  
30 Indian tribes or tribal units thereof shall include  
31 information that failure to make full payment within the

1 prescribed timeframe:

2 (a) Will cause the Indian tribe to be liable for taxes  
3 under the Federal Unemployment Tax Act.

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

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

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

14 (7) The Agency for Workforce Innovation shall adopt  
15 any rules necessary to administer this section.

16 Section 52. Effective January 1, 2003, section  
17 443.163, Florida Statutes, is amended to read:

18 443.163 Electronic reporting and remitting of taxes.--

19 (1) An employer may choose to file any report and  
20 remit any taxes required by this chapter by electronic means  
21 in a form initiated through an electronic data interchange  
22 using an advanced encrypted transmission by means of the  
23 internet or other suitable transmission. The Agency for  
24 Workforce Innovation or its designee ~~division~~ shall prescribe  
25 by rule the format and instructions necessary for such filing  
26 of reports and remitting of taxes to ensure a full collection  
27 of contributions due. The acceptable method of transfer, the  
28 method, form, and content of the electronic ~~means data~~  
29 interchange, and the ~~method means~~, if any, by which the  
30 employer will be provided with an acknowledgment, shall be  
31 prescribed by the ~~agency or its designee division~~. However,

1 any employer who employed 10 or more employees in any quarter  
2 during the preceding state fiscal year, or any person that  
3 prepared and reported for 5 or more employers in the preceding  
4 state fiscal year, must submit the Employers Quarterly Reports  
5 (UCT-6) for the current calendar year and remit the taxes due  
6 by electronic means approved by the agency or its designee.

7 (2) Any employer or person who fails to file an  
8 Employers Quarterly Report (UCT-6) by electronic means  
9 required by law is liable for a penalty of 10 percent of the  
10 tax due, but not less than \$10 for each report, which is in  
11 addition to any other penalty provided by this chapter which  
12 may be applicable, unless the employer or person has first  
13 obtained a waiver for such requirement from the agency or its  
14 designee. Any employer or person who fails to remit tax by  
15 electronic means as required by law is liable for a penalty of  
16 \$10 for each remittance submitted, which is in addition to any  
17 other penalty provided by this chapter which may be  
18 applicable.

19 (3) The agency or its designee may waive the  
20 requirement to file an Employers Quarterly Report (UCT-6) by  
21 electronic means for employers or persons that are unable to  
22 comply despite good faith efforts or due to circumstances  
23 beyond the employer's or person's reasonable control.

24 (a) As prescribed by the agency or its designee,  
25 grounds for approving the waiver include, but are not limited  
26 to, circumstances in which the employer or person does not:

27 1. Currently file information or data electronically  
28 with any business or government agency; or

29 2. Have a compatible computer that meets or exceeds  
30 the standards prescribed by the agency or its designee.

31 (b) The agency or its designee shall accept other

1 reasons for requesting a waiver from the requirement to submit  
2 the Employers Quarterly Report (UCT-6) by electronic means,  
3 including, but not limited to:

4 1. That the employer or person needs additional time  
5 to program his or her computer;

6 2. That complying with this requirement causes the  
7 employer or person financial hardship; or

8 3. That complying with this requirement conflicts with  
9 the employer's business procedures.

10 (c) The agency or its designee may establish by rule  
11 the length of time a waiver is valid and may determine whether  
12 subsequent waivers will be authorized, based on the provisions  
13 of this subsection; however, the agency or its designee shall  
14 only grant a waiver from electronic reporting if the employer  
15 or person timely files the Employers Quarterly Report (UCT-6)  
16 by telefile, unless the employer wage detail exceeds the  
17 agency's or its designee's telefile system capabilities.

18 (4) For purposes of this section, the term "electronic  
19 means" includes, but is not limited to, electronic data  
20 interchange; electronic funds transfer; and use of the  
21 Internet, telephone, or other technology specified by the  
22 agency or its designee.

23 Section 53. Effective January 1, 2003, subsection (3)  
24 is added to section 608.471, Florida Statutes, to read:

25 608.471 Tax exemption on income of certain limited  
26 liability companies.--

27 (3) Single-member limited liability companies and  
28 other entities that are disregarded for federal income tax  
29 purposes must be treated as separate legal entities for all  
30 non-income-tax purposes. The Department of Revenue shall adopt  
31 rules to take into account that single-member disregarded

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1 entities such as limited liability companies and qualified  
2 subchapter S corporations may be disregarded as separate  
3 entities for federal tax purposes and therefore may report and  
4 account for income, employment, and other taxes under the  
5 taxpayer identification number of the owner of the  
6 single-member entity.

7 Section 54. Effective July 1, 2002, subsection (1) of  
8 section 681.117, Florida Statutes, is amended to read:

9 681.117 Fee.--

10 (1) A \$2 fee shall be collected by a motor vehicle  
11 dealer, or by a person engaged in the business of leasing  
12 motor vehicles, from the consumer at the consummation of the  
13 sale of a motor vehicle or at the time of entry into a lease  
14 agreement for a motor vehicle. Such fees shall be remitted to  
15 the county tax collector or private tag agency acting as agent  
16 for the Department of Revenue. If the purchaser or lessee  
17 removes the motor vehicle from the state for titling and  
18 registration outside this state, the fee shall be remitted to  
19 the Department of Revenue.All fees, less the cost of  
20 administration, shall be transferred monthly to the Department  
21 of Legal Affairs for deposit into the Motor Vehicle Warranty  
22 Trust Fund. The Department of Legal Affairs shall distribute  
23 monthly an amount not exceeding one-fourth of the fees  
24 received to the Division of Consumer Services of the  
25 Department of Agriculture and Consumer Services to carry out  
26 the provisions of ss. 681.108 and 681.109. The Department of  
27 Legal Affairs shall contract with the Division of Consumer  
28 Services for payment of services performed by the division  
29 pursuant to ss. 681.108 and 681.109.

30 Section 55. Sections 3 and 4 of chapter 2000-345, Laws  
31 of Florida, are amended to read:

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1           Section 3. Effective July 1, 2006 ~~2003~~, subsection  
2 (10) of section 212.031, Florida Statutes, as created by this  
3 act, is repealed, and paragraph (a) of subsection (1) and  
4 subsection (3) of said section, as amended by this act, are  
5 amended to read:

6           212.031 Lease or rental of or license in real  
7 property.--

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

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

14           2. Used exclusively as dwelling units.

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

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

26           5. A public or private street or right-of-way and  
27 poles, conduits, fixtures, and similar improvements located on  
28 such streets or rights-of-way, occupied or used by a utility  
29 or franchised cable television company for utility or  
30 communications or television purposes. For purposes of this  
31 subparagraph, the term "utility" means any person providing

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1 utility services as defined in s. 203.012. This exception also  
2 applies to property, excluding buildings, wherever located, on  
3 which antennas, cables, adjacent accessory structures, or  
4 adjacent accessory equipment used in the provision of  
5 cellular, enhanced specialized mobile radio, or personal  
6 communications services are placed.

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

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

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

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

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

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

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

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

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

25 10. Leased, subleased, licensed, or rented to a person  
26 providing food and drink concessionaire services within the  
27 premises of a convention hall, exhibition hall, auditorium,  
28 stadium, theater, arena, civic center, performing arts center,  
29 publicly owned recreational facility, or any business operated  
30 under a permit issued pursuant to chapter 550. A person  
31 providing retail concessionaire services involving the sale of



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1 food and drink or other tangible personal property within the  
2 premises of an airport shall be subject to tax on the rental  
3 of real property used for that purpose, but shall not be  
4 subject to the tax on any license to use the property. For  
5 purposes of this subparagraph, the term "sale" shall not  
6 include the leasing of tangible personal property.

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

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

26       (3) The tax imposed by this section shall be in  
27 addition to the total amount of the rental or license fee,  
28 shall be charged by the lessor or person receiving the rent or  
29 payment in and by a rental or license fee arrangement with the  
30 lessee or person paying the rental or license fee, and shall  
31 be due and payable at the time of the receipt of such rental

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1 or license fee payment by the lessor or other person who  
2 receives the rental or payment. ~~Notwithstanding any other~~  
3 ~~provision of this chapter, the tax imposed by this section on~~  
4 ~~the rental, lease, or license for the use of a convention~~  
5 ~~hall, exhibition hall, auditorium, stadium, theater, arena,~~  
6 ~~civic center, performing arts center, or publicly owned~~  
7 ~~recreational facility to hold an event of not more than 7~~  
8 ~~consecutive days' duration shall be collected at the time of~~  
9 ~~the payment for that rental, lease, or license but is not due~~  
10 ~~and payable to the department until the first day of the month~~  
11 ~~following the last day that the event for which the payment is~~  
12 ~~made is actually held, and becomes delinquent on the 21st day~~  
13 ~~of that month.~~The owner, lessor, or person receiving the rent  
14 or license fee shall remit the tax to the department at the  
15 times and in the manner hereinafter provided for dealers to  
16 remit taxes under this chapter. The same duties imposed by  
17 this chapter upon dealers in tangible personal property  
18 respecting the collection and remission of the tax; the making  
19 of returns; the keeping of books, records, and accounts; and  
20 the compliance with the rules and regulations of the  
21 department in the administration of this chapter shall apply  
22 to and be binding upon all persons who manage any leases or  
23 operate real property, hotels, apartment houses,  
24 roominghouses, or tourist and trailer camps and all persons  
25 who collect or receive rents or license fees taxable under  
26 this chapter on behalf of owners or lessors.

27 Section 4. Effective July 1, 2006 ~~2003~~, paragraph (b)  
28 of subsection (1), paragraph (a) of subsection (2), and  
29 subsection (3) of section 212.04, Florida Statutes, as amended  
30 by this act, are amended to read:

31 212.04 Admissions tax; rate, procedure, enforcement.--

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1 (1)

2 (b) For the exercise of such privilege, a tax is  
3 levied at the rate of 6 percent of sales price, or the actual  
4 value received from such admissions, which 6 percent shall be  
5 added to and collected with all such admissions from the  
6 purchaser thereof, and such tax shall be paid for the exercise  
7 of the privilege as defined in the preceding paragraph. Each  
8 ticket must show on its face the actual sales price of the  
9 admission, or each dealer selling the admission must  
10 prominently display at the box office or other place where the  
11 admission charge is made a notice disclosing the price of the  
12 admission, and the tax shall be computed and collected on the  
13 basis of the actual price of the admission charged by the  
14 dealer. The sale price or actual value of admission shall,  
15 for the purpose of this chapter, be that price remaining after  
16 deduction of federal taxes ~~and state or locally imposed or~~  
17 ~~authorized seat surcharges, taxes, or fees, if any, imposed~~  
18 ~~upon such admission, and. The sale price or actual value does~~  
19 ~~not include separately stated ticket service charges that are~~  
20 ~~imposed by a facility ticket office or a ticketing service and~~  
21 ~~added to a separately stated, established ticket price.~~the  
22 rate of tax on each admission shall be according to the  
23 brackets established by s. 212.12(9).

24 (2)(a)1. No tax shall be levied on admissions to  
25 athletic or other events sponsored by elementary schools,  
26 junior high schools, middle schools, high schools, community  
27 colleges, public or private colleges and universities, deaf  
28 and blind schools, facilities of the youth services programs  
29 of the Department of Children and Family Services, and state  
30 correctional institutions when only student, faculty, or  
31 inmate talent is used. However, this exemption shall not apply

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1 to admission to athletic events sponsored by an institution  
2 within the State University System, and the proceeds of the  
3 tax collected on such admissions shall be retained and used by  
4 each institution to support women's athletics as provided in  
5 s. 240.533(3)(c).

6 2.a. No tax shall be levied on dues, membership fees,  
7 and admission charges imposed by not-for-profit sponsoring  
8 organizations. To receive this exemption, the sponsoring  
9 organization must qualify as a not-for-profit entity under the  
10 provisions of s. 501(c)(3) of the Internal Revenue Code of  
11 1954, as amended.

12 b. No tax imposed by this section and not actually  
13 collected before August 1, 1992, shall be due from any museum  
14 or historic building owned by any political subdivision of the  
15 state.

16 ~~c. No tax shall be levied on admission charges to an~~  
17 ~~event sponsored by a governmental entity, sports authority, or~~  
18 ~~sports commission when held in a convention hall, exhibition~~  
19 ~~hall, auditorium, stadium, theater, arena, civic center,~~  
20 ~~performing arts center, or publicly owned recreational~~  
21 ~~facility and when 100 percent of the risk of success or~~  
22 ~~failure lies with the sponsor of the event and 100 percent of~~  
23 ~~the funds at risk for the event belong to the sponsor, and~~  
24 ~~student or faculty talent is not exclusively used. As used in~~  
25 ~~this sub-subparagraph, the terms "sports authority" and~~  
26 ~~"sports commission" mean a nonprofit organization that is~~  
27 ~~exempt from federal income tax under s. 501(c)(3) of the~~  
28 ~~Internal Revenue Code and that contracts with a county or~~  
29 ~~municipal government for the purpose of promoting and~~  
30 ~~attracting sports tourism events to the community with which~~  
31 ~~it contracts.~~

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1           3. No tax shall be levied on an admission paid by a  
2 student, or on the student's behalf, to any required place of  
3 sport or recreation if the student's participation in the  
4 sport or recreational activity is required as a part of a  
5 program or activity sponsored by, and under the jurisdiction  
6 of, the student's educational institution, provided his or her  
7 attendance is as a participant and not as a spectator.

8           4. No tax shall be levied on admissions to the  
9 National Football League championship game, on admissions to  
10 any semifinal game or championship game of a national  
11 collegiate tournament, or on admissions to a Major League  
12 Baseball all-star game.

13           5. A participation fee or sponsorship fee imposed by a  
14 governmental entity as described in s. 212.08(6) for an  
15 athletic or recreational program is exempt when the  
16 governmental entity by itself, or in conjunction with an  
17 organization exempt under s. 501(c)(3) of the Internal Revenue  
18 Code of 1954, as amended, sponsors, administers, plans,  
19 supervises, directs, and controls the athletic or recreational  
20 program.

21           6. Also exempt from the tax imposed by this section to  
22 the extent provided in this subparagraph are admissions to  
23 live theater, live opera, or live ballet productions in this  
24 state which are sponsored by an organization that has received  
25 a determination from the Internal Revenue Service that the  
26 organization is exempt from federal income tax under s.  
27 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
28 the organization actively participates in planning and  
29 conducting the event, is responsible for the safety and  
30 success of the event, is organized for the purpose of  
31 sponsoring live theater, live opera, or live ballet

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1 productions in this state, has more than 10,000 subscribing  
2 members and has among the stated purposes in its charter the  
3 promotion of arts education in the communities which it  
4 serves, and will receive at least 20 percent of the net  
5 profits, if any, of the events which the organization sponsors  
6 and will bear the risk of at least 20 percent of the losses,  
7 if any, from the events which it sponsors if the organization  
8 employs other persons as agents to provide services in  
9 connection with a sponsored event. Prior to March 1 of each  
10 year, such organization may apply to the department for a  
11 certificate of exemption for admissions to such events  
12 sponsored in this state by the organization during the  
13 immediately following state fiscal year. The application shall  
14 state the total dollar amount of admissions receipts collected  
15 by the organization or its agents from such events in this  
16 state sponsored by the organization or its agents in the year  
17 immediately preceding the year in which the organization  
18 applies for the exemption. Such organization shall receive the  
19 exemption only to the extent of \$1.5 million multiplied by the  
20 ratio that such receipts bear to the total of such receipts of  
21 all organizations applying for the exemption in such year;  
22 however, in no event shall such exemption granted to any  
23 organization exceed 6 percent of such admissions receipts  
24 collected by the organization or its agents in the year  
25 immediately preceding the year in which the organization  
26 applies for the exemption. Each organization receiving the  
27 exemption shall report each month to the department the total  
28 admissions receipts collected from such events sponsored by  
29 the organization during the preceding month and shall remit to  
30 the department an amount equal to 6 percent of such receipts  
31 reduced by any amount remaining under the exemption. Tickets

1 for such events sold by such organizations shall not reflect  
2 the tax otherwise imposed under this section.

3 7. Also exempt from the tax imposed by this section  
4 are entry fees for participation in freshwater fishing  
5 tournaments.

6 8. Also exempt from the tax imposed by this section  
7 are participation or entry fees charged to participants in a  
8 game, race, or other sport or recreational event if spectators  
9 are charged a taxable admission to such event.

10 9. No tax shall be levied on admissions to any  
11 postseason collegiate football game sanctioned by the National  
12 Collegiate Athletic Association.

13 (3) Such taxes shall be paid and remitted at the same  
14 time and in the same manner as provided for remitting taxes on  
15 sales of tangible personal property, as hereinafter provided.  
16 ~~Notwithstanding any other provision of this chapter, the tax~~  
17 ~~on admission to an event at a convention hall, exhibition~~  
18 ~~hall, auditorium, stadium, theater, arena, civic center,~~  
19 ~~performing arts center, or publicly owned recreational~~  
20 ~~facility shall be collected at the time of payment for the~~  
21 ~~admission but is not due to the department until the first day~~  
22 ~~of the month following the actual date of the event for which~~  
23 ~~the admission is sold and becomes delinquent on the 21st day~~  
24 ~~of that month.~~

25 Section 56. Paragraph (f) of subsection (4) of section  
26 11 of chapter 2000-165, Laws of Florida, is amended to read:

27 Section 11.

28 (4) Effective October 1, 2000, the following programs  
29 and functions are transferred to the Agency for Workforce  
30 Innovation:

31 (f) The Division of Unemployment Compensation is

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



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1 conclusions of this study shall be submitted to the Governor,  
2 the President of the Senate, and the Speaker of the House of  
3 Representatives. The Department of Revenue is considered to be  
4 administering a revenue law of this state when the department  
5 provides unemployment compensation tax collection services  
6 pursuant to a contract of the department with the Agency for  
7 Workforce Innovation. Sections 213.018, 213.025, 213.051,  
8 213.053, 213.055, 213.071, 213.10, 213.2201, 213.23,  
9 213.24(2), 213.27, 213.28, 213.285, 213.37, 213.50, 213.67,  
10 213.69, 213.73, 213.733, 213.74, and 213.757, Florida  
11 Statutes, apply to the collection of unemployment  
12 contributions by the Department of Revenue unless prohibited  
13 by federal law.

14 Section 57. Notwithstanding the percentage increase  
15 provided in s. 218.21(6), Florida Statutes, for the purpose of  
16 calculating distributions made under s. 212.20(6)(d)6.,  
17 Florida Statutes, for the 2001-2002 fiscal year, the  
18 percentage increase for any government exercising municipal  
19 powers under s. 6(f), Art. VIII of the State Constitution  
20 shall be calculated as the revenues from the Revenue Sharing  
21 Trust Fund for Municipalities for the 2000-2001 fiscal year,  
22 divided by the sum of revenues from the Revenue Sharing Trust  
23 Fund for Municipalities for the 1999-2000 fiscal year and  
24 revenues from the Municipal Financial Assistance Trust Fund  
25 for the 1999-2000 fiscal year, minus one. Notwithstanding this  
26 section, actual payments during fiscal year 2001-2002 shall  
27 not be affected by this provision and such recalculated amount  
28 shall be used to determine the percentage increase for the  
29 2002-2003 fiscal year, as provided in s. 218.21(6)(b), Florida  
30 Statutes. Any adjustment because of an overpayment during the  
31 2001-2002 fiscal year shall be treated as a credit to the

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1 payment in fiscal year 2002-2003.

2 Section 58. Effective upon this act becoming a law and  
3 applying to tax years beginning on or after January 1, 2002,  
4 s. 9 of chapter 2001-225, Laws of Florida, is repealed.

5 Section 59. Effective upon this act becoming a law and  
6 applying to tax years beginning on or after January 1, 2002,  
7 s. 220.331, Florida Statutes, is repealed.

8 Section 60. (1) Subsections (1) and (2) of s.  
9 199.062, s. 201.05, and subsection (6) of s. 212.084, Florida  
10 Statutes, are repealed.

11 (2) Effective July 1, 2002, subsection (10) of s.  
12 624.509, Florida Statutes, is repealed.

13 Section 61. Except as otherwise provided herein, this  
14 act shall take effect upon becoming a law.

15  
16

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

18 And the title is amended as follows:

19 Remove: the entire title,

20

21 and insert:

22 A bill to be entitled  
23 An act relating to taxation; amending s.  
24 45.031, F.S.; requiring the clerk of court to  
25 give notice to the Department of Revenue if  
26 there is a surplus resulting from the  
27 foreclosure of an unemployment compensation tax  
28 lien; amending s. 55.202, F.S.; enabling a  
29 designee of the Department of Revenue to enter  
30 lien information into the Secretary of State's  
31 database without incurring a fee; amending s.

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1 69.041, F.S.; permitting the department to  
2 participate in the disbursement of unemployment  
3 compensation tax lien foreclosure funds;  
4 amending s. 72.011, F.S.; providing for the  
5 venue and jurisdiction of taxpayer actions in  
6 circuit court; amending s. 199.052, F.S.;  
7 eliminating the requirement that a corporation  
8 file an intangibles tax return when no tax is  
9 due; amending s. 199.218, F.S.; eliminating the  
10 requirement that a corporation maintain records  
11 relating to certain information; amending s.  
12 199.282, F.S.; eliminating the penalty imposed  
13 upon a corporation for failure to file a  
14 certain required notice; amending s. 201.02,  
15 F.S.; specifying nonapplication of the tax on  
16 deeds and other instruments relating to real  
17 property to contracts to sell certain  
18 residences under certain circumstances;  
19 amending s. 201.08, F.S.; specifying a maximum  
20 tax on unsecured obligations; specifying  
21 payment of tax on certain excess aggregate  
22 amounts; conforming cross references;  
23 reenacting and amending s. 206.9825(1)(b),  
24 F.S.; authorizing the continuation of an  
25 aviation fuel tax credit for certain  
26 wholesalers or terminal suppliers; amending s.  
27 211.3103, F.S.; specifying the basis for annual  
28 calculations of county distributions of the  
29 severance tax on phosphate rock; amending s.  
30 212.02, F.S.; revising definitions; amending s.  
31 212.06, F.S.; revising a definition; providing

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1 legislative intent; prohibiting certain  
2 assessments or refunds under certain  
3 circumstances; amending s. 212.07, F.S.;  
4 providing for dealer reliance on resale  
5 certificates without seeking certain  
6 verification; specifying vendor nonliability  
7 for certain taxes, interest, or penalties under  
8 certain circumstances; requiring the Department  
9 of Revenue to impose certain mandatory,  
10 nonwaivable penalties in lieu of certain taxes,  
11 interest, and penalties under certain  
12 circumstances; authorizing the department to  
13 adopt certain rules and forms; providing  
14 legislative intent as to application; amending  
15 s. 212.08, F.S.; requiring a purchaser to file  
16 an affidavit stating the exempt nature of a  
17 purchase with the selling vendor instead of the  
18 department; providing for retroactive  
19 application; revising definitions of industrial  
20 machinery and equipment, motion picture or  
21 video equipment, and sound recording equipment;  
22 providing legislative intent; providing  
23 purposes; clarifying application of exemptions  
24 to taxable transactions; specifying  
25 requirements for eligibility for exemptions;  
26 specifying tax liability for noncompliance;  
27 authorizing the department to adopt rules;  
28 reinstating the sales tax exemption for  
29 parent-teacher organizations and parent-teacher  
30 associations; eliminating obsolete provisions;  
31 eliminating the specific sales tax exemption

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1 for organizations providing crime prevention,  
2 drunk-driving prevention, and  
3 juvenile-delinquency-prevention services;  
4 imposing certain requirements, for purposes of  
5 taxation, on the removal of a motor vehicle  
6 from this state; providing residency  
7 requirements of corporate officers, corporate  
8 stockholders, and partners in a partnership  
9 relating to the taxable status of sales of  
10 motor vehicles; providing for retroactive  
11 operation of certain provisions; providing for  
12 nonliability of tax on certain transactions;  
13 providing an exception; providing requirements  
14 for a specified exemption; replacing the  
15 Interstate Commerce Commission with the Surface  
16 Transportation Board as the entity that  
17 licenses certain railroads as common carriers;  
18 providing that, for a vessel, railroad, or  
19 motor carrier engaged in interstate or foreign  
20 commerce, sales tax applies to taxable  
21 purchases in this state and applies even if the  
22 vessel, railroad, or motor carrier has operated  
23 for less than a fiscal year; amending s.  
24 212.096, F.S.; clarifying definitions;  
25 specifying a time requirement for applications  
26 for an enterprise zone jobs credit for leased  
27 employees; amending s. 212.098, F.S.;  
28 clarifying Rural Job Tax Credit Program  
29 provisions; amending s. 212.11, F.S.;  
30 authorizing the Department of Revenue to  
31 require a report to be submitted when filing a

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1 sales and use tax return that claims certain  
2 credits; requiring the department to adopt  
3 rules regarding the forms and documentation  
4 required to verify these credits; requiring the  
5 department to disallow any credit not supported  
6 by the required report and to impose penalties  
7 and interest; amending s. 212.12, F.S.;  
8 limiting liability of dealers for certain  
9 additional tax, penalty, and interest under  
10 certain circumstances; providing legislative  
11 intent relating to application; providing for  
12 methods of determining overpayments by persons  
13 paying the tax on sales, use, and other  
14 transactions; amending ss. 212.18 and 376.70,  
15 F.S.; authorizing the Department of Revenue to  
16 waive registration fees for applications made  
17 using the department's Internet registration  
18 process; amending s. 213.015, F.S.; specifying  
19 additional taxpayer rights; amending s.  
20 213.053, F.S.; authorizing the Department of  
21 Revenue and the Department of Management  
22 Services to release certain unemployment tax  
23 rate information under certain circumstances;  
24 amending s. 213.0535, F.S.; providing for  
25 additional disclosures of certain tax  
26 information under the Registration Information  
27 Sharing and Exchange Program; requiring  
28 maintenance of confidentiality of certain  
29 information under certain circumstances;  
30 amending s. 213.21, F.S.; requiring settlement  
31 or compromise of a taxpayer's liability for

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1 certain interest under certain circumstances;  
2 providing for de novo review of certain facts  
3 and circumstances in certain proceedings;  
4 extending a future repeal of department  
5 authority to settle or compromise certain  
6 penalty liabilities; specifying additional  
7 circumstances for settling or compromising  
8 certain penalties; providing prosecutive  
9 operation; providing requirements, criteria,  
10 and procedures; requiring the Department of  
11 Revenue to adopt rules; amending s. 213.24,  
12 F.S.; including automated refunds in provisions  
13 for certain billing cost limitations; amending  
14 s. 213.255, F.S.; clarifying application of  
15 certain interest determination limitations;  
16 amending s. 213.285, F.S.; extending a future  
17 repeal of a certified audits project; amending  
18 s. 213.30, F.S.; specifying preemption for  
19 seeking or obtaining compensation for certain  
20 tax law violation information; amending s.  
21 213.755, F.S.; requiring certain taxpayers to  
22 file returns and pay taxes electronically;  
23 amending s. 220.03, F.S.; revising definitions;  
24 amending s. 220.15, F.S., which provides for  
25 apportionment of adjusted federal income to  
26 this state; revising the conditions for  
27 determining when sales of tangible personal  
28 property occur in this state for certain  
29 industries; providing for retroactive effect;  
30 amending s. 220.181, F.S.; clarifying  
31 eligibility for claiming an enterprise zone

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1 jobs credit; amending s. 220.187, F.S.;

2 providing for an additional class of "qualified

3 student"; providing application; amending s.

4 220.22, F.S.; requiring the Department of

5 Revenue to designate certain entities not

6 required to file certain returns; amending s.

7 220.23, F.S.; specifying determination of

8 interest on deficiencies; amending s. 220.809,

9 F.S.; providing an exception to certain

10 determinations of interest on deficiencies;

11 amending s. 290.00677, F.S.; correcting a cross

12 reference; amending ss. 336.021 and 336.025,

13 F.S.; revising time limitations on imposition

14 and rate changes of certain local option fuel

15 taxes; amending s. 443.131, F.S.; providing for

16 payment of employer contributions to the Agency

17 for Workforce Innovation instead of the

18 Division of Unemployment Compensation of the

19 Department of Labor and Employment Security;

20 revising procedures and requirements for such

21 payments by employers of employees providing

22 domestic services; reducing trust fund balance

23 thresholds used in computing contribution rate

24 adjustment factors; creating s. 443.1315, F.S.;

25 providing definitions; providing for treatment

26 of Indian tribes under the Unemployment

27 Compensation Law; providing that Indian tribes

28 or tribal units thereof may elect to make

29 payments in lieu of contributions and providing

30 requirements with respect thereto; providing

31 that such Indian tribe or tribal unit may be



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1 required to file a bond or deposit security at  
2 the discretion of the director of the Agency  
3 for Workforce Innovation; providing effect of  
4 failure of such tribe or unit to make required  
5 payments; providing requirements for notices;  
6 providing responsibility for certain extended  
7 benefits; requiring the agency to adopt rules;  
8 providing for retroactive application; amending  
9 s. 443.163, F.S.; requiring certain employers  
10 to file unemployment compensation reports and  
11 taxes electronically; amending s. 608.471,  
12 F.S.; providing for the tax treatment of  
13 certain types of limited liability companies;  
14 amending s. 681.117, F.S.; requiring motor  
15 vehicle dealers to remit directly to the  
16 Department of Revenue the Lemon Law Fee for  
17 vehicles registered and titled outside of  
18 Florida; amending ss. 3 and 4 of ch. 2000-345,  
19 Laws of Florida; extending the effective date  
20 of such sections; amending s. 11(4)(f) of ch.  
21 2000-165, Laws of Florida; revising application  
22 of certain sections to collections of  
23 unemployment compensation contributions by the  
24 Department of Revenue; providing a revised  
25 calculation for revenue sharing distributions  
26 to municipalities; repealing s. 9 of ch.  
27 2001-225, Laws of Florida, relating to an  
28 incorrect statutory reference; providing  
29 application; repealing s. 220.331, F.S.,  
30 relating to application of certain credits to  
31 certain estimated payments; providing

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1 application; repealing s. 199.062(1) and (2),  
 2 F.S., relating to a requirement that a  
 3 corporation file an annual information return  
 4 regarding stock value; repealing s. 201.05,  
 5 F.S., relating to tax on stock certificates;  
 6 repealing s. 212.084(6), F.S., relating to  
 7 temporary exemption certificates; repealing s.  
 8 624.509(10), F.S., relating to an exemption  
 9 from the insurance premium tax for insurers who  
 10 write monoline flood insurance policies;  
 11 providing effective dates.

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