

Bill No. CS for SB 1176

Amendment No. ____ Barcode 024934

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
1		.	
		.	
2	05/02/2003 12:13 PM	.	
		.	
3		.	
		.	
4		.	
5	<hr/>		
6			
7			
8			
9			
10	<hr/>		
11	Senator Campbell moved the following amendment:		
12			
13	Senate Amendment (with title amendment)		
14	On page 52, between lines 27 and 28,		
15			
16	insert:		
17	Section 35. Subsection (4) of section 213.0535,		
18	Florida Statutes, is amended to read:		
19	213.0535 Registration Information Sharing and Exchange		
20	Program.--		
21	(4) There are two levels of participation:		
22	(a) Each unit of state or local government responsible		
23	for administering one or more of the provisions specified in		
24	subparagraphs 1.- 8. 7. is a level-one participant. Level-one		
25	participants shall exchange, monthly or quarterly, as		
26	determined jointly by each participant and the department, the		
27	data enumerated in subsection (2) for each new registrant, new		
28	filer, or initial reporter, permittee, or licensee, with		
29	respect to the following taxes, licenses, or permits:		
30	1. The sales and use tax imposed under chapter 212.		
31	2. The tourist development tax imposed under s.		

Bill No. CS for SB 1176

Amendment No. ____ Barcode 024934

1 125.0104.

2 3. The tourist impact tax imposed under s. 125.0108.

3 4. Local occupational license taxes imposed under
4 chapter 205.

5 5. Convention development taxes imposed under s.
6 212.0305.

7 6. Public lodging and food service establishment
8 licenses issued pursuant to chapter 509.

9 7. Beverage law licenses issued pursuant to chapter
10 561.

11 8. A municipal resort tax as authorized under chapter
12 67-930, Laws of Florida.

13 (b) Level-two participants include the Department of
14 Revenue and local officials responsible for collecting the
15 tourist development tax pursuant to s. 125.0104, the tourist
16 impact tax pursuant to s. 125.0108, or a convention
17 development tax pursuant to s. 212.0305, or a municipal resort
18 tax as authorized under chapter 67-930, Laws of Florida.

19 Level-two participants shall, in addition to the data shared
20 by level-one participants, exchange data relating to tax
21 payment history, audit assessments, and registration
22 cancellations of dealers engaging in transient rentals, and
23 such data may relate only to sales and use taxes, tourist
24 development taxes, ~~and~~ convention development taxes, and
25 municipal resort tax. The department shall prescribe, by
26 rule, the data elements to be shared and the frequency of
27 sharing; however, audit assessments must be shared at least
28 quarterly.

29 (c) A level-two participant may disclose information
30 as provided in paragraph (b) in response to a request for such
31 information from any other level-two participant. Information

Bill No. CS for SB 1176

Amendment No. ____ Barcode 024934

1 relative to specific taxpayers shall be requested or disclosed
 2 under this paragraph only to the extent necessary in the
 3 administration of a tax or licensing provision as enumerated
 4 in paragraph (a). When a disclosure made under this paragraph
 5 involves confidential information provided to the participant
 6 by the Department of Revenue, the participant who provides the
 7 information shall maintain records of the disclosures, which
 8 records shall be subject to review by the Department of
 9 Revenue for a period of 5 years after the date of the
 10 disclosure.

11

12 (Redesignate subsequent sections.)

13

14

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

16 And the title is amended as follows:

17 On page 4, line 13, after the semicolon,

18

19 insert:

20 amending s. 213.0535, F.S.; providing that a
 21 local government that collects a municipal
 22 resourt tax may participate in the Registration
 23 Information Sharing Program;

24

25

26

27

28

29

30

31