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A bill to be entitled
 An act relating to intangible personal property taxes;
 amending ss. 72.011, 192.091, 196.199, 196.1993, 201.23,
 212.02, 213.015, 213.05, 213.053, 213.054, 213.13, 213.27,
 213.31, 215.555, 220.1845, 288.039, 288.1045, 288.106,
 376.30781, 493.6102, 516.031, 627.311, 627.351, 650.05,
 655.071, and 766.105, F.S., to conform to the repeal of
 intangible personal property taxes; amending s. 192.0105,
 F.S.; correcting a reference; repealing ss. 199.012,
 199.023, 199.032, 199.033, 199.042, 199.052, 199.057,
 199.062, 199.103, 199.1055, 199.106, 199.133, 199.135,
 199.143, 199.145, 199.155, 199.175, 199.183, 199.185,
 199.202, 199.212, 199.218, 199.232, 199.262, 199.272,
 199.282, 199.292, and 199.303, F.S., relating to
 intangible personal property taxes; repealing ss.
 192.032(5), 192.042(3), 193.114(4), 196.015(9),
 607.1622(1)(g), and 733.702(5), F.S., relating to
 assessment of intangible personal property, the intangible
 personal property tax roll, filing of intangible tax
 returns as a factor in determining residency, intangible
 tax liability information in a corporation's annual
 report, and claims against a decedent's estate for
 intangible taxes; providing an effective date.

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

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



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29 72.011 Jurisdiction of circuit courts in specific tax
 30 matters; administrative hearings and appeals; time for
 31 commencing action; parties; deposits.--

32 (1) (a) A taxpayer may contest the legality of any
 33 assessment or denial of refund of tax, fee, surcharge, permit,
 34 interest, or penalty provided for under s. 125.0104, s.
 35 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,
 36 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
 37 chapter 212, chapter 213, chapter 220, chapter 221, s.
 38 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
 39 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 40 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 41 681.117 by filing an action in circuit court; or, alternatively,
 42 the taxpayer may file a petition under the applicable provisions
 43 of chapter 120. However, once an action has been initiated under
 44 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 45 120.80(14) (b), no action relating to the same subject matter may
 46 be filed by the taxpayer in circuit court, and judicial review
 47 shall be exclusively limited to appellate review pursuant to s.
 48 120.68; and once an action has been initiated in circuit court,
 49 no action may be brought under chapter 120.

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

52 192.091 Commissions of property appraisers and tax
 53 collectors.--

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



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57 Section 3. Paragraph (b) of subsection (2) of section
 58 196.199, Florida Statutes, is amended to read:

59 196.199 Government property exemption.--

60 (2) Property owned by the following governmental units but
 61 used by nongovernmental lessees shall only be exempt from
 62 taxation under the following conditions:

63 (b) Except as provided in paragraph (c), the exemption
 64 provided by this subsection shall not apply to those portions of
 65 a leasehold or other possessory interest in real property,
 66 except for any leasehold or other possessory interest described
 67 in s. 4(a), Art. VII of the State Constitution or subsection
 68 (7), owned by the United States, the state, any political
 69 subdivision of the state, any municipality of the state, or any
 70 agency, authority, and other public body corporate of the state,
 71 which are undeveloped or predominantly used for residential or
 72 commercial purposes and upon which rental payments are due
 73 ~~defined by s. 199.023(1)(d),~~ subject to the provisions of
 74 subsection (7). ~~Such leasehold or other interest shall be taxed~~
 75 ~~only as intangible personal property pursuant to chapter 199 if~~
 76 ~~rental payments are due in consideration of such leasehold or~~
 77 ~~other interest.~~ If no rental payments are due pursuant to the
 78 agreement creating such leasehold or other interest, the
 79 leasehold or other interest shall be taxed as real property.
 80 Nothing in this paragraph shall be deemed to exempt personal
 81 property, buildings, or other real property improvements owned
 82 by the lessee from ad valorem taxation.

83 Section 4. Section 196.1993, Florida Statutes, is amended
 84 to read:



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85 196.1993 Certain agreements with local governments for use
 86 of public property; exemption.--Any agreement entered into with
 87 a local governmental authority prior to January 1, 1969, for use
 88 of public property, under which it was understood and agreed in
 89 a written instrument or by special act that no ad valorem real
 90 property taxes would be paid by the licensee or lessee, shall be
 91 deemed a license or management agreement for the use or
 92 management of public property. Such interest shall be deemed not
 93 to convey an interest in the property and shall not be subject
 94 to ad valorem real property taxation. Nothing in this section
 95 shall be deemed to exempt such licensee from ~~the ad valorem~~
 96 ~~intangible tax and~~ the ad valorem personal property tax.

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

99 201.23 Foreign notes and other written obligations
 100 exempt.--

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

111 (b) For purposes of this subsection:

112 1. "Banking organization" means:



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- 113 a. A bank organized and existing under the laws of this
- 114 state;
- 115 b. A national bank organized and existing pursuant to the
- 116 provisions of the National Bank Act, 12 U.S.C. ss. 21 et seq.,
- 117 and maintaining its principal office in this state;
- 118 c. An Edge Act corporation organized pursuant to the
- 119 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss.
- 120 611 et seq., and maintaining an office in this state;
- 121 d. An international bank agency licensed pursuant to the
- 122 laws of this state;
- 123 e. A federal agency licensed pursuant to ss. 4 and 5 of
- 124 the International Banking Act of 1978 to maintain an office in
- 125 this state;
- 126 f. A savings association organized and existing under the
- 127 laws of this state;
- 128 g. A federal association organized and existing pursuant
- 129 to the provisions of the Home Owners' Loan Act of 1933, 12
- 130 U.S.C. ss. 1461 et seq., and maintaining its principal office in
- 131 this state; or
- 132 h. A Florida export finance corporation organized and
- 133 existing pursuant to the provisions of part V of chapter 288.
- 134 2. "International banking transaction" means:
- 135 a. The financing of the exportation from, or the
- 136 importation into, the United States or between jurisdictions
- 137 abroad of tangible personal property or services;
- 138 b. The financing of the production, preparation, storage,
- 139 or transportation of tangible personal property or services
- 140 which are identifiable as being directly and solely for export



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141 from, or import into, the United States or between jurisdictions
 142 abroad;

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

147 d. The receipt of deposits or borrowings or the extensions
 148 of credit by an international banking facility, except the loan
 149 or deposit of funds secured by mortgage, deed of trust, or other
 150 lien upon real property located in the state; or

151 e. Entering into foreign exchange trading or hedging
 152 transactions in connection with the activities described in sub-
 153 paragraph d.

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

156 212.02 Definitions.--The following terms and phrases when
 157 used in this chapter have the meanings ascribed to them in this
 158 section, except where the context clearly indicates a different
 159 meaning:

160 (19) "Tangible personal property" means and includes
 161 personal property which may be seen, weighed, measured, or
 162 touched or is in any manner perceptible to the senses, including
 163 electric power or energy, boats, motor vehicles and mobile homes
 164 as defined in s. 320.01(1) and (2), aircraft as defined in s.
 165 330.27, and all other types of vehicles. The term "tangible
 166 personal property" does not include stocks, bonds, notes,
 167 insurance, or other obligations or securities, ~~intangibles as~~
 168 ~~defined by the intangible tax law of the state;~~ or pari-mutuel
 169 tickets sold or issued under the racing laws of the state.



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170 Section 7. Subsection (3), subsection (6), and subsection
 171 (11) of section 213.015, Florida Statutes, are amended to read:
 172 213.015 Taxpayer rights.--There is created a Florida
 173 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 174 and property of Florida taxpayers are adequately safeguarded and
 175 protected during tax assessment, collection, and enforcement
 176 processes administered under the revenue laws of this state. The
 177 Taxpayer's Bill of Rights compiles, in one document, brief but
 178 comprehensive statements which explain, in simple, nontechnical
 179 terms, the rights and obligations of the Department of Revenue
 180 and taxpayers. Section 192.0105 provides additional rights
 181 afforded to payors of property taxes and assessments. The rights
 182 afforded taxpayers to ensure that their privacy and property are
 183 safeguarded and protected during tax assessment and collection
 184 are available only insofar as they are implemented in other
 185 parts of the Florida Statutes or rules of the Department of
 186 Revenue. The rights so guaranteed Florida taxpayers in the
 187 Florida Statutes and the departmental rules are:

188 (3) The right to be represented or advised by counsel or
 189 other qualified representatives at any time in administrative
 190 interactions with the department, the right to procedural
 191 safeguards with respect to recording of interviews during tax
 192 determination or collection processes conducted by the
 193 department, the right to be treated in a professional manner by
 194 department personnel, and the right to have audits, inspections
 195 of records, and interviews conducted at a reasonable time and
 196 place except in criminal and internal investigations (see ss.
 197 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),



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198 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 199 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

200 (6) The right to be informed of impending collection
 201 actions which require sale or seizure of property or freezing of
 202 assets, except jeopardy assessments, and the right to at least
 203 30 days' notice in which to pay the liability or seek further
 204 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,
 205 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 206 213.73(3), 213.731, and 220.739).

207 (11) The right to procedures for requesting cancellation,
 208 release, or modification of liens filed by the department and
 209 for requesting that any lien which is filed in error be so noted
 210 on the lien cancellation filed by the department, in public
 211 notice, and in notice to any credit agency at the taxpayer's
 212 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and
 213 220.819).

214 Section 8. Section 213.05, Florida Statutes, is amended to
 215 read:

216 213.05 Department of Revenue; control and administration
 217 of revenue laws.--The Department of Revenue shall have only
 218 those responsibilities for ad valorem taxation specified to the
 219 department in chapter 192, taxation, general provisions; chapter
 220 193, assessments; chapter 194, administrative and judicial
 221 review of property taxes; chapter 195, property assessment
 222 administration and finance; chapter 196, exemption; chapter 197,
 223 tax collections, sales, and liens; ~~chapter 199, intangible~~
 224 ~~personal property taxes~~; and chapter 200, determination of
 225 millage. The Department of Revenue shall have the responsibility
 226 of regulating, controlling, and administering all revenue laws



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227 and performing all duties as provided in s. 125.0104, the Local
 228 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 229 chapter 198, estate taxes; chapter 201, excise tax on documents;
 230 chapter 202, communications services tax; chapter 203, gross
 231 receipts taxes; chapter 206, motor and other fuel taxes; chapter
 232 211, tax on production of oil and gas and severance of solid
 233 minerals; chapter 212, tax on sales, use, and other
 234 transactions; chapter 220, income tax code; chapter 221,
 235 emergency excise tax; ss. 336.021 and 336.025, taxes on motor
 236 fuel and special fuel; s. 370.07(3), Apalachicola Bay oyster
 237 surcharge; s. 376.11, pollutant spill prevention and control; s.
 238 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;
 239 s. 538.09, registration of secondhand dealers; s. 538.25,
 240 registration of secondary metals recyclers; s. 624.4621, group
 241 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;
 242 s. 624.475, commercial self-insurance fund premium tax; ss.
 243 624.509-624.511, insurance code: administration and general
 244 provisions; s. 624.515, State Fire Marshal regulatory
 245 assessment; s. 627.357, medical malpractice self-insurance
 246 premium tax; s. 629.5011, reciprocal insurers premium tax; and
 247 s. 681.117, motor vehicle warranty enforcement.

248 Section 9. Subsection (1), subsection (4), paragraphs (k)
 249 and (p) of subsection (7), and paragraph (a) of subsection (14)
 250 of section 213.053, Florida Statutes, are amended to read:

251 213.053 Confidentiality and information sharing.--
 252 (1) (a) The provisions of this section apply to s.
 253 125.0104, county government; s. 125.0108, tourist impact tax;
 254 chapter 175, municipal firefighters' pension trust funds;
 255 chapter 185, municipal police officers' retirement trust funds;



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256 chapter 198, estate taxes; ~~chapter 199, intangible personal~~
 257 ~~property taxes;~~ chapter 201, excise tax on documents; chapter
 258 203, gross receipts taxes; chapter 211, tax on severance and
 259 production of minerals; chapter 212, tax on sales, use, and
 260 other transactions; chapter 220, income tax code; chapter 221,
 261 emergency excise tax; s. 252.372, emergency management,
 262 preparedness, and assistance surcharge; s. 370.07(3),
 263 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill
 264 prevention and control; s. 403.718, waste tire fees; s.
 265 403.7185, lead-acid battery fees; s. 538.09, registration of
 266 secondhand dealers; s. 538.25, registration of secondary metals
 267 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.
 268 681.117, motor vehicle warranty enforcement; and s. 896.102,
 269 reports of financial transactions in trade or business.

270 (b) The provisions of this section also apply to chapter
 271 202, the Communications Services Tax Simplification Law. This
 272 paragraph is subject to the Open Government Sunset Review Act of
 273 1995 in accordance with s. 119.15, and shall stand repealed on
 274 October 2, 2006, unless reviewed and saved from repeal through
 275 reenactment by the Legislature.

276 (4) Nothing contained in this section shall prevent the
 277 department from publishing statistics so classified as to
 278 prevent the identification of particular accounts, reports,
 279 declarations, or returns or prevent the department from
 280 disclosing to the Comptroller the names and addresses of those
 281 taxpayers who have claimed ~~an exemption pursuant to s.~~
 282 ~~199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

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



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285 (k)1. Payment information relative to chapters ~~199~~, 201,
 286 212, 220, 221, and 624 to the Office of Tourism, Trade, and
 287 Economic Development, or its employees or agents that are
 288 identified in writing by the office to the department, in the
 289 administration of the tax refund program for qualified defense
 290 contractors authorized by s. 288.1045 and the tax refund program
 291 for qualified target industry businesses authorized by s.
 292 288.106.

293 2. Information relative to tax credits taken by a business
 294 under s. 220.191 and exemptions or tax refunds received by a
 295 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
 296 and Economic Development, or its employees or agents that are
 297 identified in writing by the office to the department, in the
 298 administration and evaluation of the capital investment tax
 299 credit program authorized in s. 220.191 and the semiconductor,
 300 defense, and space tax exemption program authorized in s.
 301 212.08(5)(j).

302 (p) Information relative to ss. ~~199.1055~~, 220.1845, and
 303 376.30781 to the Department of Environmental Protection in the
 304 conduct of its official business.

305
 306 Disclosure of information under this subsection shall be
 307 pursuant to a written agreement between the executive director
 308 and the agency. Such agencies, governmental or nongovernmental,
 309 shall be bound by the same requirements of confidentiality as
 310 the Department of Revenue. Breach of confidentiality is a
 311 misdemeanor of the first degree, punishable as provided by s.
 312 775.082 or s. 775.083.



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313 (14) (a) Notwithstanding any other provision of this
 314 section, the department shall, subject to the safeguards
 315 specified in paragraph (c), disclose to the Division of
 316 Corporations of the Department of State the name, address,
 317 federal employer identification number, and duration of tax
 318 filings with this state of all corporate or partnership entities
 319 which are not on file or have a dissolved status with the
 320 Division of Corporations and which have filed tax returns
 321 pursuant to ~~either chapter 199 or~~ chapter 220.

322 Section 10. Section 213.054, Florida Statutes, is amended
 323 to read:

324 213.054 Persons claiming tax exemptions or deductions;
 325 annual report.--The Department of Revenue shall be responsible
 326 for monitoring the utilization of ~~tax exemptions and tax~~
 327 deductions authorized pursuant to chapter 81-179, Laws of
 328 Florida. On or before September 1 of each year, the department
 329 shall report to the Comptroller the names and addresses of all
 330 persons who have claimed ~~an exemption pursuant to s.~~
 331 ~~199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

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

334 213.13 Electronic remittance and distribution of funds
 335 collected by clerks of the court.--

336 (2) The funds to be remitted electronically by the clerks
 337 include proceeds from the taxes imposed by ~~chapter 199,~~ chapter
 338 201~~7~~, and all other fees, fines, reimbursements, court costs, or
 339 other court-related funds that the clerks must remit to the
 340 state pursuant to law. At a minimum, these electronic remittance
 341 procedures must include:



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342 (a) The prescribed reporting frequency and time period for
343 the clerks to remit such funds and the prescribed time period in
344 which the department must electronically deposit the funds
345 received to the appropriate state and local funds and accounts;

346 (b) The electronic format and type of debit remittance
347 system to be used by the clerks to remit the funds to the
348 department;

349 (c) The means of communication used to transmit the
350 required information; and

351 (d) The information that must be submitted with such
352 remittance.

353 Section 12. Section 213.27, Florida Statutes, is amended
354 to read:

355 213.27 Contracts with debt collection agencies and certain
356 vendors.--

357 (1) The Department of Revenue may, for the purpose of
358 collecting any delinquent taxes due from a taxpayer, including
359 taxes for which a bill or notice has been generated, contract
360 with any debt collection agency or attorney doing business
361 within or without this state for the collection of such
362 delinquent taxes including penalties and interest thereon. The
363 department may also share confidential information pursuant to
364 the contract necessary for the collection of delinquent taxes
365 and taxes for which a billing or notice has been generated.
366 Contracts will be made pursuant to chapter 287. The taxpayer
367 must be notified by mail by the department, its employees, or
368 its authorized representative 30 days prior to commencing any
369 litigation to recover any delinquent taxes. The taxpayer must be
370 notified by mail by the department 30 days prior to the



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371 department assigning the collection of any taxes to the debt
372 collection agency.

373 ~~(2) The department may enter into contracts with any~~
374 ~~individual or business for the purpose of identifying intangible~~
375 ~~personal property tax liability. Contracts may provide for the~~
376 ~~identification of assets subject to the tax on intangible~~
377 ~~personal property, the determination of value of such property,~~
378 ~~the requirement for filing a tax return and the collection of~~
379 ~~taxes due, including applicable penalties and interest thereon.~~
380 ~~The department may share confidential information pursuant to~~
381 ~~the contract necessary for the identification of taxable~~
382 ~~intangible personal property. Contracts shall be made pursuant~~
383 ~~to chapter 287. The taxpayer must be notified by mail by the~~
384 ~~department 30 days prior to the department assigning~~
385 ~~identification of intangible personal property to an individual~~
386 ~~or business.~~

387 (2)~~(3)~~ Any contract may provide, in the discretion of the
388 executive director of the Department of Revenue, the manner in
389 which the compensation for such services will be paid. Under
390 standards established by the department, such compensation shall
391 be added to the amount of the tax and collected as a part
392 thereof by the agency or deducted from the amount of tax,
393 penalty, and interest actually collected.

394 (3)~~(4)~~ All funds collected under the terms of the
395 contract, less the fees provided in the contract, shall be
396 remitted to the department within 30 days from the date of
397 collection from a taxpayer. Forms to be used for such purpose
398 shall be prescribed by the department.



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399 (4)~~(5)~~ The department shall require a bond from the debt
 400 collection agency ~~or the individual or business contracted with~~
 401 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing
 402 compliance with the terms of the contract. However, a bond of
 403 \$10,000 is required from a debt collection agency if the agency
 404 does not actually collect and remit delinquent funds to the
 405 department.

406 (5)~~(6)~~ The department may, for the purpose of ascertaining
 407 the amount of or collecting any taxes due from a person doing
 408 mail order business in this state, contract with any auditing
 409 agency doing business within or without this state for the
 410 purpose of conducting an audit of such mail order business;
 411 however, such audit agency may not conduct an audit on behalf of
 412 the department of any person domiciled in this state, person
 413 registered for sales and use tax purposes in this state, or
 414 corporation filing a Florida corporate tax return, if any such
 415 person or corporation objects to such audit in writing to the
 416 department and the auditing agency. The department shall notify
 417 the taxpayer by mail at least 30 days before the department
 418 assigns the collection of such taxes.

419 (6)~~(7)~~ Confidential information shared by the department
 420 with debt collection or auditing agencies ~~or individuals or~~
 421 ~~businesses with which the department has contracted under~~
 422 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),
 423 and debt collection or auditing agencies ~~and individuals or~~
 424 ~~businesses with which the department has contracted under~~
 425 ~~subsection (2)~~ shall be bound by the same requirements of
 426 confidentiality as the Department of Revenue. Breach of



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427 confidentiality is a misdemeanor of the first degree, punishable
 428 as provided by ss. 775.082 and 775.083.

429 (7)~~(8)~~(a) The executive director of the department may
 430 enter into contracts with private vendors to develop and
 431 implement systems to enhance tax collections where compensation
 432 to the vendors is funded through increased tax collections. The
 433 amount of compensation paid to a vendor shall be based on a
 434 percentage of increased tax collections attributable to the
 435 system after all administrative and judicial appeals are
 436 exhausted, and the total amount of compensation paid to a vendor
 437 shall not exceed the maximum amount stated in the contract.

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

443 (c) Disclosure of information under this subsection shall
 444 be pursuant to a written agreement between the executive
 445 director and the private vendors. The vendors shall be bound by
 446 the same requirements of confidentiality as the department.
 447 Breach of confidentiality is a misdemeanor of the first degree,
 448 punishable as provided in s. 775.082 or s. 775.083.

449 Section 13. Section 213.31, Florida Statutes, is amended
 450 to read:

451 213.31 Corporation Tax Administration Trust Fund.--There
 452 is hereby created in the State Treasury the Corporation Tax
 453 Administration Trust Fund. Moneys in the fund are hereby
 454 appropriated to the Department of Revenue for the administration
 455 of taxes levied upon corporations, including, but not limited



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456 to, those imposed under ~~chapter 199~~, chapter 220~~7~~, or chapter
457 221.

458 Section 14. Paragraph (c) of subsection (6) of section
459 215.555, Florida Statutes, is amended to read:

460 215.555 Florida Hurricane Catastrophe Fund.--

461 (6) REVENUE BONDS.--

462 (c) *Florida Hurricane Catastrophe Fund Finance*
463 *Corporation*.--

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

466 a. The public benefits corporation created under this
467 paragraph will provide a mechanism necessary for the cost-
468 effective and efficient issuance of bonds. This mechanism will
469 eliminate unnecessary costs in the bond issuance process,
470 thereby increasing the amounts available to pay reimbursement
471 for losses to property sustained as a result of hurricane
472 damage.

473 b. The purpose of such bonds is to fund reimbursements
474 through the Florida Hurricane Catastrophe Fund to pay for the
475 costs of construction, reconstruction, repair, restoration, and
476 other costs associated with damage to properties of
477 policyholders of covered policies due to the occurrence of a
478 hurricane.

479 c. The efficacy of the financing mechanism will be
480 enhanced by the corporation's ownership of the assessments, by
481 the insulation of the assessments from possible bankruptcy
482 proceedings, and by covenants of the state with the
483 corporation's bondholders.



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

487 b. The corporation shall operate under a five-member board
 488 of directors consisting of the Governor or a designee, the
 489 Comptroller or a designee, the Treasurer or a designee, the
 490 director of the Division of Bond Finance of the State Board of
 491 Administration, and the chief operating officer of the Florida
 492 Hurricane Catastrophe Fund.

493 c. The corporation has all of the powers of corporations
 494 under chapter 607 and under chapter 617, subject only to the
 495 provisions of this subsection.

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

499 e. The corporation may invest in any of the investments
 500 authorized under s. 215.47.

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

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

511 b. The state hereby covenants with holders of bonds of the
 512 corporation that the state will not repeal or abrogate the power



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513 of the board to direct the Department of Insurance to levy the
514 assessments and to collect the proceeds of the revenues pledged
515 to the payment of such bonds as long as any such bonds remain
516 outstanding unless adequate provision has been made for the
517 payment of such bonds pursuant to the documents authorizing the
518 issuance of such bonds.

519 4. The bonds of the corporation are not a debt of the
520 state or of any political subdivision, and neither the state nor
521 any political subdivision is liable on such bonds. The
522 corporation does not have the power to pledge the credit, the
523 revenues, or the taxing power of the state or of any political
524 subdivision. The credit, revenues, or taxing power of the state
525 or of any political subdivision shall not be deemed to be
526 pledged to the payment of any bonds of the corporation.

527 5.a. The property, revenues, and other assets of the
528 corporation; the transactions and operations of the corporation
529 and the income from such transactions and operations; and all
530 bonds issued under this paragraph and interest on such bonds are
531 exempt from taxation by the state and any political subdivision,
532 including ~~the intangibles tax under chapter 199 and the income~~
533 tax under chapter 220. This exemption does not apply to any tax
534 imposed by chapter 220 on interest, income, or profits on debt
535 obligations owned by corporations other than the Florida
536 Hurricane Catastrophe Fund Finance Corporation.

537 b. All bonds of the corporation shall be and constitute
538 legal investments without limitation for all public bodies of
539 this state; for all banks, trust companies, savings banks,
540 savings associations, savings and loan associations, and
541 investment companies; for all administrators, executors,



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542 trustees, and other fiduciaries; for all insurance companies and
 543 associations and other persons carrying on an insurance
 544 business; and for all other persons who are now or may hereafter
 545 be authorized to invest in bonds or other obligations of the
 546 state and shall be and constitute eligible securities to be
 547 deposited as collateral for the security of any state, county,
 548 municipal, or other public funds. This sub-subparagraph shall be
 549 considered as additional and supplemental authority and shall
 550 not be limited without specific reference to this sub-
 551 subparagraph.

552 6. The corporation and its corporate existence shall
 553 continue until terminated by law; however, no such law shall
 554 take effect as long as the corporation has bonds outstanding
 555 unless adequate provision has been made for the payment of such
 556 bonds pursuant to the documents authorizing the issuance of such
 557 bonds. Upon termination of the existence of the corporation, all
 558 of its rights and properties in excess of its obligations shall
 559 pass to and be vested in the state.

560 Section 15. Subsection (1) and paragraph (b) of subsection
 561 (3) of section 220.1845, Florida Statutes, are amended to read:

562 220.1845 Contaminated site rehabilitation tax credit.--

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

564 (a) A credit in the amount of 35 percent of the costs of
 565 voluntary cleanup activity that is integral to site
 566 rehabilitation at the following sites is allowed against any tax
 567 due for a taxable year under this chapter:

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



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570 2. A drycleaning-solvent-contaminated site at which
 571 cleanup is undertaken by the real property owner pursuant to s.
 572 376.3078(11), if the real property owner is not also, and has
 573 never been, the owner or operator of the drycleaning facility
 574 where the contamination exists; or

575 3. A brownfield site in a designated brownfield area under
 576 s. 376.80.

577 (b) A taxpayer, or multiple taxpayers working jointly to
 578 clean up a single site, may not receive more than \$250,000 per
 579 year in tax credits for each site voluntarily rehabilitated.
 580 Multiple taxpayers shall receive tax credits in the same
 581 proportion as their contribution to payment of cleanup costs.
 582 Subject to the same conditions and limitations as provided in
 583 this section, a municipality or county which voluntarily
 584 rehabilitates a site may receive not more than \$250,000 per year
 585 in tax credits which it can subsequently transfer subject to the
 586 provisions in paragraph (g) ~~(h)~~.

587 (c) If the credit granted under this section is not fully
 588 used in any one year because of insufficient tax liability on
 589 the part of the corporation, the unused amount may be carried
 590 forward for a period not to exceed 5 years. The carryover credit
 591 may be used in a subsequent year when the tax imposed by this
 592 chapter for that year exceeds the credit for which the
 593 corporation is eligible in that year under this section after
 594 applying the other credits and unused carryovers in the order
 595 provided by s. 220.02(8).

596 (d) A taxpayer that files a consolidated return in this
 597 state as a member of an affiliated group under s. 220.131(1) may
 598 be allowed the credit on a consolidated return basis up to the



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599 amount of tax imposed upon and paid by the taxpayer that
 600 incurred the rehabilitation costs.

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

604 (e)~~(f)~~ A taxpayer that receives state-funded site
 605 rehabilitation under s. 376.3078(3) for rehabilitation of a
 606 drycleaning-solvent-contaminated site is ineligible to receive
 607 credit under this section for costs incurred by the taxpayer in
 608 conjunction with the rehabilitation of that site during the same
 609 time period that state-administered site rehabilitation was
 610 underway.

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

614 (g)~~(h)~~1. Tax credits that may be available under this
 615 section to an entity eligible under s. 376.30781 may be
 616 transferred after a merger or acquisition to the surviving or
 617 acquiring entity and used in the same manner and with the same
 618 limitations.

619 2. The entity or its surviving or acquiring entity as
 620 described in subparagraph 1., may transfer any unused credit in
 621 whole or in units of no less than 25 percent of the remaining
 622 credit. The entity acquiring such credit may use it in the same
 623 manner and with the same limitation as described in this
 624 section. Such transferred credits may not be transferred again
 625 although they may succeed to a surviving or acquiring entity
 626 subject to the same conditions and limitations as described in
 627 this section.



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628 3. In the event the credit provided for under this section
 629 is reduced either as a result of a determination by the
 630 Department of Environmental Protection or an examination or
 631 audit by the Department of Revenue, such tax deficiency shall be
 632 recovered from the first entity, or the surviving or acquiring
 633 entity, to have claimed such credit up to the amount of credit
 634 taken. Any subsequent deficiencies shall be assessed against any
 635 entity acquiring and claiming such credit, or in the case of
 636 multiple succeeding entities in the order of credit succession.

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

644 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
 645 FORFEITURE.--

646 (b) In addition to its existing audit and investigation
 647 authority relating to ~~chapter 199~~ and this chapter, the
 648 Department of Revenue may perform any additional financial and
 649 technical audits and investigations, including examining the
 650 accounts, books, or records of the tax credit applicant, which
 651 are necessary to verify the site rehabilitation costs included
 652 in a tax credit return and to ensure compliance with this
 653 section. The Department of Environmental Protection shall
 654 provide technical assistance, when requested by the Department
 655 of Revenue, on any technical audits performed pursuant to this
 656 section.



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657 Section 16. Paragraph (b) of subsection (2) of section
 658 288.039, Florida Statutes, is amended to read:

659 288.039 Employing and Training our Youths (ENTRY).--

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

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

664 1. Taxes on sales, use, and other transactions under
 665 chapter 212.

666 2. Corporate income taxes under chapter 220.

667 ~~3. Intangible personal property taxes under chapter 199.~~

668 3.4. Emergency excise taxes under chapter 221.

669 4.5. Excise taxes on documents under chapter 201.

670 5.6. Ad valorem taxes paid, as defined in s. 220.03(1).

671 6.7. Insurance premium taxes under s. 624.509.

672 7.8. Occupational license fees under chapter 205.

673
 674 However, an eligible business may not receive a refund under
 675 this section for any amount of credit, refund, or exemption
 676 granted to that business for any of such taxes or fees. If a
 677 refund for such taxes or fees is provided by the office, which
 678 taxes or fees are subsequently adjusted by the application of
 679 any credit, refund, or exemption granted to the eligible
 680 business other than as provided in this section, the business
 681 shall reimburse the office for the amount of that credit,
 682 refund, or exemption. An eligible business shall notify and
 683 tender payment to the office within 20 days after receiving any
 684 credit, refund, or exemption other than the one provided in this
 685 section.



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

689 288.1045 Qualified defense contractor tax refund
 690 program.--

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

692 (f) After entering into a tax refund agreement pursuant to
 693 subsection (4), a qualified applicant may receive refunds from
 694 the Economic Development Trust Fund for the following taxes due
 695 and paid by the qualified applicant beginning with the
 696 applicant's first taxable year that begins after entering into
 697 the agreement:

698 1. Taxes on sales, use, and other transactions paid
 699 pursuant to chapter 212.

700 2. Corporate income taxes paid pursuant to chapter 220.

701 ~~3. Intangible personal property taxes paid pursuant to~~
 702 ~~chapter 199.~~

703 3.4. Emergency excise taxes paid pursuant to chapter 221.

704 4.5. Excise taxes paid on documents pursuant to chapter
 705 201.

706 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
 707 on June 1, 1996.

708
 709 However, a qualified applicant may not receive a tax refund
 710 pursuant to this section for any amount of credit, refund, or
 711 exemption granted such contractor for any of such taxes. If a
 712 refund for such taxes is provided by the office, which taxes are
 713 subsequently adjusted by the application of any credit, refund,
 714 or exemption granted to the qualified applicant other than that



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715 provided in this section, the qualified applicant shall
 716 reimburse the Economic Development Trust Fund for the amount of
 717 such credit, refund, or exemption. A qualified applicant must
 718 notify and tender payment to the office within 20 days after
 719 receiving a credit, refund, or exemption, other than that
 720 provided in this section.

721 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
 722 DETERMINATION.--

723 (b) Applications for certification based on the
 724 consolidation of a Department of Defense contract or a new
 725 Department of Defense contract must be submitted to the office
 726 as prescribed by the office and must include, but are not
 727 limited to, the following information:

728 1. The applicant's federal employer identification number,
 729 the applicant's Florida sales tax registration number, and a
 730 notarized signature of an officer of the applicant.

731 2. The permanent location of the manufacturing,
 732 assembling, fabricating, research, development, or design
 733 facility in this state at which the project is or is to be
 734 located.

735 3. The Department of Defense contract numbers of the
 736 contract to be consolidated, the new Department of Defense
 737 contract number, or the "RFP" number of a proposed Department of
 738 Defense contract.

739 4. The date the contract was executed or is expected to be
 740 executed, and the date the contract is due to expire or is
 741 expected to expire.

742 5. The commencement date for project operations under the
 743 contract in this state.



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744 6. The number of net new full-time equivalent Florida jobs
 745 included in the project as of December 31 of each year and the
 746 average wage of such jobs.

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

749 8. The percentage of the applicant's gross receipts
 750 derived from Department of Defense contracts during the 5
 751 taxable years immediately preceding the date the application is
 752 submitted.

753 9. The amount of:

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

756 b. Corporate income taxes paid pursuant to chapter 220;

757 ~~e. Intangible personal property taxes paid pursuant to~~
 758 ~~chapter 199;~~

759 c.d. Emergency excise taxes paid pursuant to chapter 221;

760 d.e. Excise taxes paid on documents pursuant to chapter
 761 201; and

762 e.f. Ad valorem taxes paid

763

764 during the 5 fiscal years immediately preceding the date of the
 765 application, and the projected amounts of such taxes to be due
 766 in the 3 fiscal years immediately following the date of the
 767 application.

768 10. The estimated amount of tax refunds to be claimed for
 769 each fiscal year.

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



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773 12. A resolution adopted by the county commissioners of
774 the county in which the project will be located, which
775 recommends the applicant be approved as a qualified applicant,
776 and which indicates that the necessary commitments of local
777 financial support for the applicant exist. Prior to the adoption
778 of the resolution, the county commission may review the proposed
779 public or private sources of such support and determine whether
780 the proposed sources of local financial support can be provided
781 or, for any applicant whose project is located in a county
782 designated by the Rural Economic Development Initiative, a
783 resolution adopted by the county commissioners of such county
784 requesting that the applicant's project be exempt from the local
785 financial support requirement.

786 13. Any additional information requested by the office.

787 (c) Applications for certification based on the conversion
788 of defense production jobs to nondefense production jobs must be
789 submitted to the office as prescribed by the office and must
790 include, but are not limited to, the following information:

791 1. The applicant's federal employer identification number,
792 the applicant's Florida sales tax registration number, and a
793 notarized signature of an officer of the applicant.

794 2. The permanent location of the manufacturing,
795 assembling, fabricating, research, development, or design
796 facility in this state at which the project is or is to be
797 located.

798 3. The Department of Defense contract numbers of the
799 contract under which the defense production jobs will be
800 converted to nondefense production jobs.



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801 4. The date the contract was executed, and the date the
 802 contract is due to expire or is expected to expire, or was
 803 canceled.

804 5. The commencement date for the nondefense production
 805 operations in this state.

806 6. The number of net new full-time equivalent Florida jobs
 807 included in the nondefense production project as of December 31
 808 of each year and the average wage of such jobs.

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

811 8. The percentage of the applicant's gross receipts
 812 derived from Department of Defense contracts during the 5
 813 taxable years immediately preceding the date the application is
 814 submitted.

815 9. The amount of:

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

818 b. Corporate income taxes paid pursuant to chapter 220;

819 ~~e. Intangible personal property taxes paid pursuant to~~
 820 ~~chapter 199;~~

821 c.d. Emergency excise taxes paid pursuant to chapter 221;

822 d.e. Excise taxes paid on documents pursuant to chapter
 823 201; and

824 e.f. Ad valorem taxes paid

825
 826 during the 5 fiscal years immediately preceding the date of the
 827 application, and the projected amounts of such taxes to be due
 828 in the 3 fiscal years immediately following the date of the
 829 application.



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830 10. The estimated amount of tax refunds to be claimed for
831 each fiscal year.

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

835 12. A resolution adopted by the county commissioners of
836 the county in which the project will be located, which
837 recommends the applicant be approved as a qualified applicant,
838 and which indicates that the necessary commitments of local
839 financial support for the applicant exist. Prior to the adoption
840 of the resolution, the county commission may review the proposed
841 public or private sources of such support and determine whether
842 the proposed sources of local financial support can be provided
843 or, for any applicant whose project is located in a county
844 designated by the Rural Economic Development Initiative, a
845 resolution adopted by the county commissioners of such county
846 requesting that the applicant's project be exempt from the local
847 financial support requirement.

848 13. Any additional information requested by the office.

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

853 1. The applicant's Florida sales tax registration number
854 and a notarized signature of an officer of the applicant.

855 2. The permanent location of the manufacturing,
856 assembling, fabricating, research, development, or design
857 facility in this state at which the project is or is to be
858 located.



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859 3. The business entity holding a valid Department of
 860 Defense contract or branch of the Armed Forces of the United
 861 States that previously occupied the facility, and the date such
 862 entity last occupied the facility.

863 4. A copy of the contract to reuse the facility, or such
 864 alternative proof as may be prescribed by the office that the
 865 applicant is seeking to contract for the reuse of such facility.

866 5. The date the contract to reuse the facility was
 867 executed or is expected to be executed, and the date the
 868 contract is due to expire or is expected to expire.

869 6. The commencement date for project operations under the
 870 contract in this state.

871 7. The number of net new full-time equivalent Florida jobs
 872 included in the project as of December 31 of each year and the
 873 average wage of such jobs.

874 8. The total number of full-time equivalent employees
 875 employed by the applicant in this state.

876 9. The amount of:

877 a. Taxes on sales, use, and other transactions paid
 878 pursuant to chapter 212.

879 b. Corporate income taxes paid pursuant to chapter 220.

880 ~~e. Intangible personal property taxes paid pursuant to~~
 881 ~~chapter 199.~~

882 c.d. Emergency excise taxes paid pursuant to chapter 221.

883 d.e. Excise taxes paid on documents pursuant to chapter
 884 201.

885 e.f. Ad valorem taxes paid during the 5 fiscal years
 886 immediately preceding the date of the application, and the



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887 projected amounts of such taxes to be due in the 3 fiscal years
 888 immediately following the date of the application.

889 10. The estimated amount of tax refunds to be claimed for
 890 each fiscal year.

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

894 12. A resolution adopted by the county commissioners of
 895 the county in which the project will be located, which
 896 recommends the applicant be approved as a qualified applicant,
 897 and which indicates that the necessary commitments of local
 898 financial support for the applicant exist. Prior to the adoption
 899 of the resolution, the county commission may review the proposed
 900 public or private sources of such support and determine whether
 901 the proposed sources of local financial support can be provided
 902 or, for any applicant whose project is located in a county
 903 designated by the Rural Economic Development Initiative, a
 904 resolution adopted by the county commissioners of such county
 905 requesting that the applicant's project be exempt from the local
 906 financial support requirement.

907 13. Any additional information requested by the office.

908 Section 18. Paragraph (c) of subsection (2) of section
 909 288.106, Florida Statutes, is amended to read:

910 288.106 Tax refund program for qualified target industry
 911 businesses.--

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

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



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915 1. Receive refunds from the account for the following
 916 taxes due and paid by that business beginning with the first
 917 taxable year of the business which begins after entering into
 918 the agreement:

- 919 a. Corporate income taxes under chapter 220.
- 920 b. Insurance premium tax under s. 624.509.

921 2. Receive refunds from the account for the following
 922 taxes due and paid by that business after entering into the
 923 agreement:

- 924 a. Taxes on sales, use, and other transactions under
 925 chapter 212.
- 926 ~~b. Intangible personal property taxes under chapter 199.~~
- 927 b.e. Emergency excise taxes under chapter 221.
- 928 ~~c.d.~~ Excise taxes on documents under chapter 201.
- 929 d.e. Ad valorem taxes paid, as defined in s. 220.03(1).

930 Section 19. Paragraph (a) of subsection (2), subsection
 931 (3), and subsection (12) of section 376.30781, Florida Statutes,
 932 are amended to read:

933 376.30781 Partial tax credits for rehabilitation of
 934 drycleaning-solvent-contaminated sites and brownfield sites in
 935 designated brownfield areas; application process; rulemaking
 936 authority; revocation authority.--

937 (2) (a) A credit in the amount of 35 percent of the costs
 938 of voluntary cleanup activity that is integral to site
 939 rehabilitation at the following sites is allowed pursuant to s.
 940 ~~ss. 199.1055 and 220.1845:~~

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



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943 2. A drycleaning-solvent-contaminated site at which
 944 cleanup is undertaken by the real property owner pursuant to s.
 945 376.3078(11), if the real property owner is not also, and has
 946 never been, the owner or operator of the drycleaning facility
 947 where the contamination exists; or

948 3. A brownfield site in a designated brownfield area under
 949 s. 376.80.

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

954 (12) An owner, operator, or real property owner who
 955 receives state-funded site rehabilitation under s. 376.3078(3)
 956 for rehabilitation of a drycleaning-solvent-contaminated site is
 957 ineligible to receive a tax credit under ~~s. 199.1055~~ or s.
 958 220.1845 for costs incurred by the taxpayer in conjunction with
 959 the rehabilitation of that site during the same time period that
 960 state-administered site rehabilitation was underway.

961 Section 20. Subsection (13) of section 493.6102, Florida
 962 Statutes, is amended to read:

963 493.6102 Inapplicability of this chapter.--This chapter
 964 shall not apply to:

965 (13) Any individual employed as a security officer by a
 966 church or ecclesiastical or denominational organization having
 967 an established physical place of worship in this state at which
 968 nonprofit religious services and activities are regularly
 969 conducted or by a church cemetery religious institution as
 970 defined in s. 199.183(2)(a) to provide security on the



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971 ~~institution~~ property of the organization or cemetery, and who
 972 does not carry a firearm in the course of her or his duties.

973 Section 21. Paragraph (a) of subsection (3) of section
 974 516.031, Florida Statutes, is amended to read:

975 516.031 Finance charge; maximum rates.--

976 (3) OTHER CHARGES.--

977 (a) In addition to the interest, delinquency, and
 978 insurance charges herein provided for, no further or other
 979 charges or amount whatsoever for any examination, service,
 980 commission, or other thing or otherwise shall be directly or
 981 indirectly charged, contracted for, or received as a condition
 982 to the grant of a loan, except:

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

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

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

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

994 4.5. The documentary excise tax and lawful fees, if any,
 995 actually and necessarily paid out by the licensee to any public
 996 officer for filing, recording, or releasing in any public office
 997 any instrument securing the loan, which fees may be collected
 998 when the loan is made or at any time thereafter;



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999 5.6. The premium payable for any insurance in lieu of
 1000 perfecting any security interest otherwise required by the
 1001 licensee in connection with the loan, if the premium does not
 1002 exceed the fees which would otherwise be payable, which premium
 1003 may be collected when the loan is made or at any time
 1004 thereafter;

1005 6.7. Actual and reasonable attorney's fees and court costs
 1006 as determined by the court in which suit is filed;

1007 7.8. Actual and commercially reasonable expenses of
 1008 repossession, storing, repairing and placing in condition for
 1009 sale, and selling of any property pledged as security; or

1010 8.9. A delinquency charge not to exceed \$10 for each
 1011 payment in default for a period of not less than 10 days, if the
 1012 charge is agreed upon, in writing, between the parties before
 1013 imposing the charge.

1014
 1015 Any charges, including interest, in excess of the combined total
 1016 of all charges authorized and permitted by this chapter
 1017 constitute a violation of chapter 687 governing interest and
 1018 usury, and the penalties of that chapter apply. In the event of
 1019 a bona fide error, the licensee shall refund or credit the
 1020 borrower with the amount of the overcharge immediately but
 1021 within 20 days from the discovery of such error.

1022 Section 22. Paragraph (m) of subsection (4) of section
 1023 627.311, Florida Statutes, is amended to read:

1024 627.311 Joint underwriters and joint reinsurers.--

1025 (4)

1026 (m) Each joint underwriting plan or association created
 1027 under this section is not a state agency, board, or commission.



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1028 However, ~~for the purposes of s. 199.183(1) only,~~ the joint
 1029 underwriting plan is ~~a political subdivision of the state and is~~
 1030 exempt from the corporate income tax.

1031 Section 23. Paragraph (j) of subsection (6) of section
 1032 627.351, Florida Statutes, is amended to read:

1033 627.351 Insurance risk apportionment plans.--

1034 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

1035 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
 1036 ~~shall be considered a political subdivision of the state and~~
 1037 shall be exempt from the corporate income tax. The premiums,
 1038 assessments, investment income, and other revenue of the
 1039 corporation are funds received for providing property insurance
 1040 coverage as required by this subsection, paying claims for
 1041 Florida citizens insured by the corporation, securing and
 1042 repaying debt obligations issued by the corporation, and
 1043 conducting all other activities of the corporation, and shall
 1044 not be considered taxes, fees, licenses, or charges for services
 1045 imposed by the Legislature on individuals, businesses, or
 1046 agencies outside state government. Bonds and other debt
 1047 obligations issued by or on behalf of the corporation are not to
 1048 be considered "state bonds" within the meaning of s. 215.58(10).
 1049 The corporation is not subject to the procurement provisions of
 1050 chapter 287, and policies and decisions of the corporation
 1051 relating to incurring debt, levying of assessments and the sale,
 1052 issuance, continuation, terms and claims under corporation
 1053 policies, and all services relating thereto, are not subject to
 1054 the provisions of chapter 120. The corporation is not required
 1055 to obtain or to hold a certificate of authority issued by the
 1056 department, nor is it required to participate as a member



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1057 insurer of the Florida Insurance Guaranty Association. However,
 1058 the corporation is required to pay, in the same manner as an
 1059 authorized insurer, assessments pledged by the Florida Insurance
 1060 Guaranty Association to secure bonds issued or other
 1061 indebtedness incurred to pay covered claims arising from insurer
 1062 insolvencies caused by, or proximately related to, hurricane
 1063 losses. It is the intent of the Legislature that the tax
 1064 exemptions provided in this paragraph will augment the financial
 1065 resources of the corporation to better enable the corporation to
 1066 fulfill its public purposes. Any bonds issued by the
 1067 corporation, their transfer, and the income therefrom, including
 1068 any profit made on the sale thereof, shall at all times be free
 1069 from taxation of every kind by the state and any political
 1070 subdivision or local unit or other instrumentality thereof;
 1071 however, this exemption does not apply to any tax imposed by
 1072 chapter 200 on interest, income, or profits on debt obligations
 1073 owned by corporations other than the corporation.

1074 Section 24. Paragraph (b) of subsection (6) of section
 1075 650.05, Florida Statutes, is amended to read:

1076 650.05 Plans for coverage of employees of political
 1077 subdivisions.--

1078 (6)

1079 (b) The grants-in-aid and other revenue referred to in
 1080 paragraph (a) specifically include, but are not limited to,
 1081 minimum foundation program grants to public school districts and
 1082 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,
 1083 racing, and insurance premium taxes distributed to political
 1084 subdivisions; and amounts specifically appropriated as grants-



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1085 in-aid for mental health, mental retardation, and mosquito
 1086 control programs.

1087 Section 25. Subsection (1) of section 655.071, Florida
 1088 Statutes, is amended to read:

1089 655.071 International banking facilities; definitions;
 1090 notice before establishment.--

1091 (1) "International banking facility" means a set of asset
 1092 and liability accounts segregated on the books and records of a
 1093 banking organization, as that term is defined in s. 201.23
 1094 ~~199.023~~, that includes only international banking facility
 1095 deposits, borrowings, and extensions of credit, as those terms
 1096 shall be defined by the department pursuant to subsection (2).

1097 Section 26. Paragraph (a) of subsection (1) of section
 1098 766.105, Florida Statutes, is amended to read:

1099 766.105 Florida Patient's Compensation Fund.--

1100 (1) DEFINITIONS.--The following definitions apply in the
 1101 interpretation and enforcement of this section:

1102 (a) The term "fund" means the Florida Patient's
 1103 Compensation Fund. The fund is not a state agency, board, or
 1104 commission. ~~However, for the purposes of s. 199.183(1) only, the~~
 1105 ~~fund shall be considered a political subdivision of this state.~~

1106 Section 27. Paragraph (a) of subsection (4) of section
 1107 192.0105, Florida Statutes, is amended to read:

1108 192.0105 Taxpayer rights.--There is created a Florida
 1109 Taxpayer's Bill of Rights for property taxes and assessments to
 1110 guarantee that the rights, privacy, and property of the
 1111 taxpayers of this state are adequately safeguarded and protected
 1112 during tax levy, assessment, collection, and enforcement
 1113 processes administered under the revenue laws of this state. The



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1114 Taxpayer's Bill of Rights compiles, in one document, brief but
 1115 comprehensive statements that summarize the rights and
 1116 obligations of the property appraisers, tax collectors, clerks
 1117 of the court, local governing boards, the Department of Revenue,
 1118 and taxpayers. Additional rights afforded to payors of taxes and
 1119 assessments imposed under the revenue laws of this state are
 1120 provided in s. 213.015. The rights afforded taxpayers to assure
 1121 that their privacy and property are safeguarded and protected
 1122 during tax levy, assessment, and collection are available only
 1123 insofar as they are implemented in other parts of the Florida
 1124 Statutes or rules of the Department of Revenue. The rights so
 1125 guaranteed to state taxpayers in the Florida Statutes and the
 1126 departmental rules include:

1127 (4) THE RIGHT TO CONFIDENTIALITY.--

1128 (a) The right to have information kept confidential,
 1129 including federal tax information, ad valorem tax returns,
 1130 social security numbers, all financial records produced by the
 1131 taxpayer, Form DR-219 returns for documentary stamp tax
 1132 information, and sworn statements of gross income, copies of
 1133 federal income tax returns for the prior year, wage and earnings
 1134 statements (W-2 forms), and other documents (see ss. 192.105,
 1135 193.074, 193.114 ~~(5)-(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

1136 Section 28. (1) Sections 199.012, 199.023, 199.032,
 1137 199.033, 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055,
 1138 199.106, 199.133, 199.135, 199.143, 199.145, 199.155, 199.175,
 1139 199.183, 199.185, 199.202, 199.212, 199.218, 199.232, 199.262,
 1140 199.272, 199.282, 199.292, and 199.303, Florida Statutes, are
 1141 repealed.



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1142 (2) Subsection (5) of section 192.032, subsection (3) of
1143 section 192.042, subsection (4) of section 193.114, subsection
1144 (9) of section 196.015, paragraph (g) of subsection (1) of
1145 section 607.1622, and subsection (5) of section 733.702, Florida
1146 Statutes, are repealed.

1147 Section 29. This act shall take effect July 1, 2003.