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A bill to be entitled

An act relating to intangible personal property taxes; 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 the intangible personal property tax; amending ss. 72.011, 192.0105, 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, 607.1622, 627.311, 627.351, 650.05, 655.071, and 766.105, F.S., to conform to the repeal of the intangible personal property tax; repealing ss. 192.032(5), 192.042(3), 193.114(4), 196.015(9), and 733.702(5), F.S., relating to situs of property for assessment purposes, date of assessment, the intangible personal property tax roll, filing of intangible tax returns as a factor in determining residency, and claims against a decedent's estate for intangible taxes, respectively, to conform to the repeal of the intangible personal property tax; providing an effective date.

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

Section 1. Sections 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,

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30 199.282, 199.292, and 199.303, Florida Statutes, are repealed.

31 Section 2. Paragraph (a) of subsection (1) of section
32 72.011, Florida Statutes, is amended to read:

33 72.011 Jurisdiction of circuit courts in specific tax
34 matters; administrative hearings and appeals; time for
35 commencing action; parties; deposits.--

36 (1)(a) A taxpayer may contest the legality of any
37 assessment or denial of refund of tax, fee, surcharge, permit,
38 interest, or penalty provided for under s. 125.0104, s.
39 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,
40 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
41 chapter 212, chapter 213, chapter 220, chapter 221, s.
42 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
43 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
44 chapter 563, chapter 564, chapter 565, chapter 624, or s.
45 681.117 by filing an action in circuit court; or, alternatively,
46 the taxpayer may file a petition under the applicable provisions
47 of chapter 120. However, once an action has been initiated under
48 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
49 120.80(14)(b), no action relating to the same subject matter may
50 be filed by the taxpayer in circuit court, and judicial review
51 shall be exclusively limited to appellate review pursuant to s.
52 120.68; and once an action has been initiated in circuit court,
53 no action may be brought under chapter 120.

54 Section 3. Subsection (5) of section 192.091, Florida
55 Statutes, is amended to read:

56 192.091 Commissions of property appraisers and tax
57 collectors.--

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58 (5) Provided, that the provisions of this section shall
 59 not apply to commissions on ~~intangible property taxes or~~
 60 drainage district or drainage subdistrict taxes. ~~;~~ ~~and~~

61 Section 4. Paragraph (b) of subsection (2) of section
 62 196.199, Florida Statutes, is amended to read:

63 196.199 Government property exemption.--

64 (2) Property owned by the following governmental units but
 65 used by nongovernmental lessees shall only be exempt from
 66 taxation under the following conditions:

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

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87 Section 5. Section 196.1993, Florida Statutes, is amended
 88 to read:

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

101 Section 6. Subsection (4) of section 201.23, Florida
 102 Statutes, is amended to read:

103 201.23 Foreign notes and other written obligations
 104 exempt.--

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

115 (b) For purposes of this subsection:

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

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145 from, or import into, the United States or between jurisdictions
 146 abroad;

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

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

155 e. Entering into foreign exchange trading or hedging
 156 transactions in connection with the activities described in sub-
 157 paragraph d.

158 Section 7. Subsection (19) of section 212.02, Florida
 159 Statutes, is amended to read:

160 212.02 Definitions.--The following terms and phrases when
 161 used in this chapter have the meanings ascribed to them in this
 162 section, except where the context clearly indicates a different
 163 meaning:

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

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174 Section 8. Subsections (3), (6), and (11) of section
 175 213.015, Florida Statutes, are amended to read:

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

192 (3) The right to be represented or advised by counsel or
 193 other qualified representatives at any time in administrative
 194 interactions with the department, the right to procedural
 195 safeguards with respect to recording of interviews during tax
 196 determination or collection processes conducted by the
 197 department, the right to be treated in a professional manner by
 198 department personnel, and the right to have audits, inspections
 199 of records, and interviews conducted at a reasonable time and
 200 place except in criminal and internal investigations (see ss.
 201 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),

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202 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 203 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

204 (6) The right to be informed of impending collection
 205 actions which require sale or seizure of property or freezing of
 206 assets, except jeopardy assessments, and the right to at least
 207 30 days' notice in which to pay the liability or seek further
 208 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,
 209 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 210 213.73(3), 213.731, and 220.739).

211 (11) The right to procedures for requesting cancellation,
 212 release, or modification of liens filed by the department and
 213 for requesting that any lien which is filed in error be so noted
 214 on the lien cancellation filed by the department, in public
 215 notice, and in notice to any credit agency at the taxpayer's
 216 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and
 217 220.819).

218 Section 9. Section 213.05, Florida Statutes, is amended to
 219 read:

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

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

252 Section 10. Subsections (1) and (4), paragraphs (k) and
 253 (p) of subsection (7), and paragraph (a) of subsection (14) of
 254 section 213.053, Florida Statutes, are amended to read:

255 213.053 Confidentiality and information sharing.--

256 (1)(a) The provisions of this section apply to s.
 257 125.0104, county government; s. 125.0108, tourist impact tax;
 258 chapter 175, municipal firefighters' pension trust funds;
 259 chapter 185, municipal police officers' retirement trust funds;

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260 chapter 198, estate taxes; ~~chapter 199, intangible personal~~
 261 ~~property taxes~~; chapter 201, excise tax on documents; chapter
 262 203, gross receipts taxes; chapter 211, tax on severance and
 263 production of minerals; chapter 212, tax on sales, use, and
 264 other transactions; chapter 220, income tax code; chapter 221,
 265 emergency excise tax; s. 252.372, emergency management,
 266 preparedness, and assistance surcharge; s. 370.07(3),
 267 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill
 268 prevention and control; s. 403.718, waste tire fees; s.
 269 403.7185, lead-acid battery fees; s. 538.09, registration of
 270 secondhand dealers; s. 538.25, registration of secondary metals
 271 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.
 272 681.117, motor vehicle warranty enforcement; and s. 896.102,
 273 reports of financial transactions in trade or business.

274 (b) The provisions of this section also apply to chapter
 275 202, the Communications Services Tax Simplification Law. This
 276 paragraph is subject to the Open Government Sunset Review Act of
 277 1995 in accordance with s. 119.15, and shall stand repealed on
 278 October 2, 2006, unless reviewed and saved from repeal through
 279 reenactment by the Legislature.

280 (4) Nothing contained in this section shall prevent the
 281 department from publishing statistics so classified as to
 282 prevent the identification of particular accounts, reports,
 283 declarations, or returns or prevent the department from
 284 disclosing to the Chief Financial Officer the names and
 285 addresses of those taxpayers who have claimed ~~an exemption~~
 286 ~~pursuant to s. 199.185(1)(i)~~ or a deduction pursuant to s.
 287 220.63(5).

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

290 (k)1. Payment information relative to chapters ~~199~~, 201,
 291 212, 220, 221, and 624 to the Office of Tourism, Trade, and
 292 Economic Development, or its employees or agents that are
 293 identified in writing by the office to the department, in the
 294 administration of the tax refund program for qualified defense
 295 contractors authorized by s. 288.1045 and the tax refund program
 296 for qualified target industry businesses authorized by s.
 297 288.106.

298 2. Information relative to tax credits taken by a business
 299 under s. 220.191 and exemptions or tax refunds received by a
 300 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
 301 and Economic Development, or its employees or agents that are
 302 identified in writing by the office to the department, in the
 303 administration and evaluation of the capital investment tax
 304 credit program authorized in s. 220.191 and the semiconductor,
 305 defense, and space tax exemption program authorized in s.
 306 212.08(5)(j).

307 (p) Information relative to ss. ~~199.1055~~, 220.1845, and
 308 376.30781 to the Department of Environmental Protection in the
 309 conduct of its official business.

310
 311 Disclosure of information under this subsection shall be
 312 pursuant to a written agreement between the executive director
 313 and the agency. Such agencies, governmental or nongovernmental,
 314 shall be bound by the same requirements of confidentiality as
 315 the Department of Revenue. Breach of confidentiality is a

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316 misdemeanor of the first degree, punishable as provided by s.
317 775.082 or s. 775.083.

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

327 Section 11. Section 213.054, Florida Statutes, is amended
328 to read:

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

337 Section 12. Subsection (2) of section 213.13, Florida
338 Statutes, is amended to read:

339 213.13 Electronic remittance and distribution of funds
340 collected by clerks of the court.--

341 (2) The funds to be remitted electronically by the clerks
342 include proceeds from the taxes imposed by ~~chapter 199~~, chapter
343 201, and all other fees, fines, reimbursements, court costs, or
344 other court-related funds that the clerks must remit to the

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345 state pursuant to law. At a minimum, these electronic remittance
 346 procedures must include:

347 (a) The prescribed reporting frequency and time period for
 348 the clerks to remit such funds and the prescribed time period in
 349 which the department must electronically deposit the funds
 350 received to the appropriate state and local funds and accounts;

351 (b) The electronic format and type of debit remittance
 352 system to be used by the clerks to remit the funds to the
 353 department;

354 (c) The means of communication used to transmit the
 355 required information; and

356 (d) The information that must be submitted with such
 357 remittance.

358 Section 13. Section 213.27, Florida Statutes, is amended
 359 to read:

360 213.27 Contracts with debt collection agencies and certain
 361 vendors.--

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

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374 litigation to recover any delinquent taxes. The taxpayer must be
 375 notified by mail by the department 30 days prior to the
 376 department assigning the collection of any taxes to the debt
 377 collection agency.

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

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

399 (3)~~(4)~~ All funds collected under the terms of the
 400 contract, less the fees provided in the contract, shall be
 401 remitted to the department within 30 days from the date of

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402 collection from a taxpayer. Forms to be used for such purpose
 403 shall be prescribed by the department.

404 (4)~~(5)~~ The department shall require a bond from the debt
 405 collection agency ~~or the individual or business contracted with~~
 406 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing
 407 compliance with the terms of the contract. However, a bond of
 408 \$10,000 is required from a debt collection agency if the agency
 409 does not actually collect and remit delinquent funds to the
 410 department.

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

424 (6)~~(7)~~ Confidential information shared by the department
 425 with debt collection or auditing agencies ~~or individuals or~~
 426 ~~businesses with which the department has contracted under~~
 427 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),
 428 and debt collection or auditing agencies ~~and individuals or~~
 429 ~~businesses with which the department has contracted under~~
 430 ~~subsection (2)~~ shall be bound by the same requirements of

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431 confidentiality as the Department of Revenue. Breach of
 432 confidentiality is a misdemeanor of the first degree, punishable
 433 as provided by ss. 775.082 and 775.083.

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

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

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

454 Section 14. Section 213.31, Florida Statutes, is amended
 455 to read:

456 213.31 Corporation Tax Administration Trust Fund.--There
 457 is hereby created in the State Treasury the Corporation Tax
 458 Administration Trust Fund. Moneys in the fund are hereby
 459 appropriated to the Department of Revenue for the administration

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460 of taxes levied upon corporations, including, but not limited
 461 to, those imposed under ~~chapter 199~~, chapter 220, or chapter
 462 221.

463 Section 15. Paragraph (c) of subsection (6) of section
 464 215.555, Florida Statutes, is amended to read:

465 215.555 Florida Hurricane Catastrophe Fund.--

466 (6) REVENUE BONDS.--

467 (c) Florida Hurricane Catastrophe Fund Finance
 468 Corporation.--

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

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

478 b. The purpose of such bonds is to fund reimbursements
 479 through the Florida Hurricane Catastrophe Fund to pay for the
 480 costs of construction, reconstruction, repair, restoration, and
 481 other costs associated with damage to properties of
 482 policyholders of covered policies due to the occurrence of a
 483 hurricane.

484 c. The efficacy of the financing mechanism will be
 485 enhanced by the corporation's ownership of the assessments, by
 486 the insulation of the assessments from possible bankruptcy
 487 proceedings, and by covenants of the state with the
 488 corporation's bondholders.

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

492 b. The corporation shall operate under a five-member board
 493 of directors consisting of the Governor or a designee, the Chief
 494 Financial Officer or a designee, the Attorney General or a
 495 designee, the director of the Division of Bond Finance of the
 496 State Board of Administration, and the senior employee of the
 497 State Board of Administration responsible for operations of the
 498 Florida Hurricane Catastrophe Fund.

499 c. The corporation has all of the powers of corporations
 500 under chapter 607 and under chapter 617, subject only to the
 501 provisions of this subsection.

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

505 e. The corporation may invest in any of the investments
 506 authorized under s. 215.47.

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

511 3.a. In actions under chapter 75 to validate any bonds
 512 issued by the corporation, the notice required by s. 75.06 shall
 513 be published only in Leon County and in two newspapers of
 514 general circulation in the state, and the complaint and order of
 515 the court shall be served only on the State Attorney of the
 516 Second Judicial Circuit.

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517 b. The state hereby covenants with holders of bonds of the
 518 corporation that the state will not repeal or abrogate the power
 519 of the board to direct the Office of Insurance Regulation to
 520 levy the assessments and to collect the proceeds of the revenues
 521 pledged to the payment of such bonds as long as any such bonds
 522 remain outstanding unless adequate provision has been made for
 523 the payment of such bonds pursuant to the documents authorizing
 524 the issuance of such bonds.

525 4. The bonds of the corporation are not a debt of the
 526 state or of any political subdivision, and neither the state nor
 527 any political subdivision is liable on such bonds. The
 528 corporation does not have the power to pledge the credit, the
 529 revenues, or the taxing power of the state or of any political
 530 subdivision. The credit, revenues, or taxing power of the state
 531 or of any political subdivision shall not be deemed to be
 532 pledged to the payment of any bonds of the corporation.

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

543 b. All bonds of the corporation shall be and constitute
 544 legal investments without limitation for all public bodies of
 545 this state; for all banks, trust companies, savings banks,

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

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

566 Section 16. Subsection (1) and paragraph (b) of subsection
 567 (3) of section 220.1845, Florida Statutes, are amended to read:

568 220.1845 Contaminated site rehabilitation tax credit.--

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

570 (a) A credit in the amount of 35 percent of the costs of
 571 voluntary cleanup activity that is integral to site
 572 rehabilitation at the following sites is available against any
 573 tax due for a taxable year under this chapter:

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

576 2. A drycleaning-solvent-contaminated site at which
577 cleanup is undertaken by the real property owner pursuant to s.
578 376.3078(11), if the real property owner is not also, and has
579 never been, the owner or operator of the drycleaning facility
580 where the contamination exists; or

581 3. A brownfield site in a designated brownfield area under
582 s. 376.80.

583 (b) A tax credit applicant, or multiple tax credit
584 applicants working jointly to clean up a single site, may not be
585 granted more than \$250,000 per year in tax credits for each site
586 voluntarily rehabilitated. Multiple tax credit applicants shall
587 be granted tax credits in the same proportion as their
588 contribution to payment of cleanup costs. Subject to the same
589 conditions and limitations as provided in this section, a
590 municipality, county, or other tax credit applicant which
591 voluntarily rehabilitates a site may receive not more than
592 \$250,000 per year in tax credits which it can subsequently
593 transfer subject to the provisions in paragraph (g)~~(h)~~.

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

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603 granted under this section, such credit expires and may not be
 604 used. However, if during the 5-year period the credit is
 605 transferred, in whole or in part, pursuant to paragraph (g)~~(h)~~,
 606 each transferee has 5 years after the date of transfer to use
 607 its credit.

608 (d) A taxpayer that files a consolidated return in this
 609 state as a member of an affiliated group under s. 220.131(1) may
 610 be allowed the credit on a consolidated return basis up to the
 611 amount of tax imposed upon the consolidated group.

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

615 (e)~~(f)~~ A tax credit applicant that receives state-funded
 616 site rehabilitation under s. 376.3078(3) for rehabilitation of a
 617 drycleaning-solvent-contaminated site is ineligible to receive
 618 credit under this section for costs incurred by the tax credit
 619 applicant in conjunction with the rehabilitation of that site
 620 during the same time period that state-administered site
 621 rehabilitation was underway.

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

625 (g)~~(h)~~1. Tax credits that may be available under this
 626 section to an entity eligible under s. 376.30781 may be
 627 transferred after a merger or acquisition to the surviving or
 628 acquiring entity and used in the same manner and with the same
 629 limitations.

630 2. The entity or its surviving or acquiring entity as
 631 described in subparagraph 1., may transfer any unused credit in

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632 whole or in units of no less than 25 percent of the remaining
 633 credit. The entity acquiring such credit may use it in the same
 634 manner and with the same limitation as described in this
 635 section. Such transferred credits may not be transferred again
 636 although they may succeed to a surviving or acquiring entity
 637 subject to the same conditions and limitations as described in
 638 this section.

639 3. In the event the credit provided for under this section
 640 is reduced either as a result of a determination by the
 641 Department of Environmental Protection or an examination or
 642 audit by the Department of Revenue, such tax deficiency shall be
 643 recovered from the first entity, or the surviving or acquiring
 644 entity, to have claimed such credit up to the amount of credit
 645 taken. Any subsequent deficiencies shall be assessed against any
 646 entity acquiring and claiming such credit, or in the case of
 647 multiple succeeding entities in the order of credit succession.

648 (h)(i) In order to encourage completion of site
 649 rehabilitation at contaminated sites being voluntarily cleaned
 650 up and eligible for a tax credit under this section, the tax
 651 credit applicant may claim an additional 10 percent of the total
 652 cleanup costs, not to exceed \$50,000, in the final year of
 653 cleanup as evidenced by the Department of Environmental
 654 Protection issuing a "No Further Action" order for that site.

655 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
 656 FORFEITURE.--

657 (b) In addition to its existing audit and investigation
 658 authority relating to ~~chapter 199~~ and this chapter, the
 659 Department of Revenue may perform any additional financial and
 660 technical audits and investigations, including examining the

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661 accounts, books, or records of the tax credit applicant, which
 662 are necessary to verify the site rehabilitation costs included
 663 in a tax credit return and to ensure compliance with this
 664 section. The Department of Environmental Protection shall
 665 provide technical assistance, when requested by the Department
 666 of Revenue, on any technical audits performed pursuant to this
 667 section.

668 Section 17. Paragraph (b) of subsection (2) of section
 669 288.039, Florida Statutes, is amended to read:

670 288.039 Employing and Training our Youths (ENTRY).--

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

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

675 1. Taxes on sales, use, and other transactions under
 676 chapter 212.

677 2. Corporate income taxes under chapter 220.

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

679 ~~3.4.~~ Emergency excise taxes under chapter 221.

680 ~~4.5.~~ Excise taxes on documents under chapter 201.

681 ~~5.6.~~ Ad valorem taxes paid, as defined in s. 220.03(1).

682 ~~6.7.~~ Insurance premium taxes under s. 624.509.

683 ~~7.8.~~ Occupational license fees under chapter 205.

684
 685 However, an eligible business may not receive a refund under
 686 this section for any amount of credit, refund, or exemption
 687 granted to that business for any of such taxes or fees. If a
 688 refund for such taxes or fees is provided by the office, which
 689 taxes or fees are subsequently adjusted by the application of

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690 any credit, refund, or exemption granted to the eligible
 691 business other than as provided in this section, the business
 692 shall reimburse the office for the amount of that credit,
 693 refund, or exemption. An eligible business shall notify and
 694 tender payment to the office within 20 days after receiving any
 695 credit, refund, or exemption other than the one provided in this
 696 section.

697 Section 18. Paragraph (f) of subsection (2) and paragraphs
 698 (b), (c), and (d) of subsection (3) of section 288.1045, Florida
 699 Statutes, are amended to read:

700 288.1045 Qualified defense contractor tax refund
 701 program.--

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

703 (f) After entering into a tax refund agreement pursuant to
 704 subsection (4), a qualified applicant may receive refunds from
 705 the Economic Development Trust Fund for the following taxes due
 706 and paid by the qualified applicant beginning with the
 707 applicant's first taxable year that begins after entering into
 708 the agreement:

709 1. Taxes on sales, use, and other transactions paid
 710 pursuant to chapter 212.

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

712 ~~3. Intangible personal property taxes paid pursuant to~~
 713 ~~chapter 199.~~

714 3.4. Emergency excise taxes paid pursuant to chapter 221.

715 4.5. Excise taxes paid on documents pursuant to chapter
 716 201.

717 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
 718 on June 1, 1996.

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719
720 However, a qualified applicant may not receive a tax refund
721 pursuant to this section for any amount of credit, refund, or
722 exemption granted such contractor for any of such taxes. If a
723 refund for such taxes is provided by the office, which taxes are
724 subsequently adjusted by the application of any credit, refund,
725 or exemption granted to the qualified applicant other than that
726 provided in this section, the qualified applicant shall
727 reimburse the Economic Development Trust Fund for the amount of
728 such credit, refund, or exemption. A qualified applicant must
729 notify and tender payment to the office within 20 days after
730 receiving a credit, refund, or exemption, other than that
731 provided in this section.

732 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
733 DETERMINATION.--

734 (b) Applications for certification based on the
735 consolidation of a Department of Defense contract or a new
736 Department of Defense contract must be submitted to the office
737 as prescribed by the office and must include, but are not
738 limited to, the following information:

739 1. The applicant's federal employer identification number,
740 the applicant's Florida sales tax registration number, and a
741 notarized signature of an officer of the applicant.

742 2. The permanent location of the manufacturing,
743 assembling, fabricating, research, development, or design
744 facility in this state at which the project is or is to be
745 located.

746 3. The Department of Defense contract numbers of the
747 contract to be consolidated, the new Department of Defense

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748 contract number, or the "RFP" number of a proposed Department of
 749 Defense contract.

750 4. The date the contract was executed or is expected to be
 751 executed, and the date the contract is due to expire or is
 752 expected to expire.

753 5. The commencement date for project operations under the
 754 contract in this state.

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

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

760 8. The percentage of the applicant's gross receipts
 761 derived from Department of Defense contracts during the 5
 762 taxable years immediately preceding the date the application is
 763 submitted.

764 9. The amount of:

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

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

768 ~~c. Intangible personal property taxes paid pursuant to~~
 769 ~~chapter 199;~~

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

771 d.e. Excise taxes paid on documents pursuant to chapter
 772 201; and

773 e.f. Ad valorem taxes paid

774
 775 during the 5 fiscal years immediately preceding the date of the
 776 application, and the projected amounts of such taxes to be due

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777 in the 3 fiscal years immediately following the date of the
778 application.

779 10. The estimated amount of tax refunds to be claimed for
780 each fiscal year.

781 11. A brief statement concerning the applicant's need for
782 tax refunds, and the proposed uses of such refunds by the
783 applicant.

784 12. A resolution adopted by the county commissioners of
785 the county in which the project will be located, which
786 recommends the applicant be approved as a qualified applicant,
787 and which indicates that the necessary commitments of local
788 financial support for the applicant exist. Prior to the adoption
789 of the resolution, the county commission may review the proposed
790 public or private sources of such support and determine whether
791 the proposed sources of local financial support can be provided
792 or, for any applicant whose project is located in a county
793 designated by the Rural Economic Development Initiative, a
794 resolution adopted by the county commissioners of such county
795 requesting that the applicant's project be exempt from the local
796 financial support requirement.

797 13. Any additional information requested by the office.

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

802 1. The applicant's federal employer identification number,
803 the applicant's Florida sales tax registration number, and a
804 notarized signature of an officer of the applicant.

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805 2. The permanent location of the manufacturing,
 806 assembling, fabricating, research, development, or design
 807 facility in this state at which the project is or is to be
 808 located.

809 3. The Department of Defense contract numbers of the
 810 contract under which the defense production jobs will be
 811 converted to nondefense production jobs.

812 4. The date the contract was executed, and the date the
 813 contract is due to expire or is expected to expire, or was
 814 canceled.

815 5. The commencement date for the nondefense production
 816 operations in this state.

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

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

822 8. The percentage of the applicant's gross receipts
 823 derived from Department of Defense contracts during the 5
 824 taxable years immediately preceding the date the application is
 825 submitted.

826 9. The amount of:

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

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

830 ~~c. Intangible personal property taxes paid pursuant to~~
 831 ~~chapter 199;~~

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

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833 d.e. Excise taxes paid on documents pursuant to chapter
834 201; and

835 e.f. Ad valorem taxes paid

836
837 during the 5 fiscal years immediately preceding the date of the
838 application, and the projected amounts of such taxes to be due
839 in the 3 fiscal years immediately following the date of the
840 application.

841 10. The estimated amount of tax refunds to be claimed for
842 each fiscal year.

843 11. A brief statement concerning the applicant's need for
844 tax refunds, and the proposed uses of such refunds by the
845 applicant.

846 12. A resolution adopted by the county commissioners of
847 the county in which the project will be located, which
848 recommends the applicant be approved as a qualified applicant,
849 and which indicates that the necessary commitments of local
850 financial support for the applicant exist. Prior to the adoption
851 of the resolution, the county commission may review the proposed
852 public or private sources of such support and determine whether
853 the proposed sources of local financial support can be provided
854 or, for any applicant whose project is located in a county
855 designated by the Rural Economic Development Initiative, a
856 resolution adopted by the county commissioners of such county
857 requesting that the applicant's project be exempt from the local
858 financial support requirement.

859 13. Any additional information requested by the office.

860 (d) Applications for certification based on a contract for
861 reuse of a defense-related facility must be submitted to the

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862 office as prescribed by the office and must include, but are not
 863 limited to, the following information:

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

866 2. The permanent location of the manufacturing,
 867 assembling, fabricating, research, development, or design
 868 facility in this state at which the project is or is to be
 869 located.

870 3. The business entity holding a valid Department of
 871 Defense contract or branch of the Armed Forces of the United
 872 States that previously occupied the facility, and the date such
 873 entity last occupied the facility.

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

877 5. The date the contract to reuse the facility was
 878 executed or is expected to be executed, and the date the
 879 contract is due to expire or is expected to expire.

880 6. The commencement date for project operations under the
 881 contract in this state.

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

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

887 9. The amount of:

888 a. Taxes on sales, use, and other transactions paid
 889 pursuant to chapter 212.

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

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891 ~~e. Intangible personal property taxes paid pursuant to~~
 892 ~~chapter 199.~~

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

894 d.e. Excise taxes paid on documents pursuant to chapter
 895 201.

896 e.f. Ad valorem taxes paid during the 5 fiscal years
 897 immediately preceding the date of the application, and the
 898 projected amounts of such taxes to be due in the 3 fiscal years
 899 immediately following the date of the application.

900 10. The estimated amount of tax refunds to be claimed for
 901 each fiscal year.

902 11. A brief statement concerning the applicant's need for
 903 tax refunds, and the proposed uses of such refunds by the
 904 applicant.

905 12. A resolution adopted by the county commissioners of
 906 the county in which the project will be located, which
 907 recommends the applicant be approved as a qualified applicant,
 908 and which indicates that the necessary commitments of local
 909 financial support for the applicant exist. Prior to the adoption
 910 of the resolution, the county commission may review the proposed
 911 public or private sources of such support and determine whether
 912 the proposed sources of local financial support can be provided
 913 or, for any applicant whose project is located in a county
 914 designated by the Rural Economic Development Initiative, a
 915 resolution adopted by the county commissioners of such county
 916 requesting that the applicant's project be exempt from the local
 917 financial support requirement.

918 13. Any additional information requested by the office.

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919 Section 19. Paragraph (c) of subsection (2) of section
 920 288.106, Florida Statutes, is amended to read:

921 288.106 Tax refund program for qualified target industry
 922 businesses.--

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

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

926 1. Receive refunds from the account for the following
 927 taxes due and paid by that business beginning with the first
 928 taxable year of the business which begins after entering into
 929 the agreement:

930 a. Corporate income taxes under chapter 220.

931 b. Insurance premium tax under s. 624.509.

932 2. Receive refunds from the account for the following
 933 taxes due and paid by that business after entering into the
 934 agreement:

935 a. Taxes on sales, use, and other transactions under
 936 chapter 212.

937 ~~b. Intangible personal property taxes under chapter 199.~~

938 ~~b.e.~~ Emergency excise taxes under chapter 221.

939 ~~c.d.~~ Excise taxes on documents under chapter 201.

940 ~~d.e.~~ Ad valorem taxes paid, as defined in s. 220.03(1).

941 Section 20. Paragraph (a) of subsection (2) and
 942 subsections (3) and (12) of section 376.30781, Florida Statutes,
 943 are amended to read:

944 376.30781 Partial tax credits for rehabilitation of
 945 drycleaning-solvent-contaminated sites and brownfield sites in
 946 designated brownfield areas; application process; rulemaking
 947 authority; revocation authority.--

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

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

954 2. A drycleaning-solvent-contaminated site at which
 955 cleanup is undertaken by the real property owner pursuant to s.
 956 376.3078(11), if the real property owner is not also, and has
 957 never been, the owner or operator of the drycleaning facility
 958 where the contamination exists; or

959 3. A brownfield site in a designated brownfield area under
 960 s. 376.80.

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

965 (12) A tax credit applicant who receives state-funded site
 966 rehabilitation under s. 376.3078(3) for rehabilitation of a
 967 drycleaning-solvent-contaminated site is ineligible to receive a
 968 tax credit under ~~s. 199.1055 or~~ s. 220.1845 for costs incurred
 969 by the tax credit applicant in conjunction with the
 970 rehabilitation of that site during the same time period that
 971 state-administered site rehabilitation was underway.

972 Section 21. Subsection (13) of section 493.6102, Florida
 973 Statutes, is amended to read:

974 493.6102 Inapplicability of this chapter.--This chapter
 975 shall not apply to:

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976 (13) Any individual employed as a security officer by a
 977 church or ecclesiastical or denominational organization having
 978 an established physical place of worship in this state at which
 979 nonprofit religious services and activities are regularly
 980 conducted or by a church cemetery ~~religious institution as~~
 981 ~~defined in s. 199.183(2)(a)~~ to provide security on the
 982 ~~institution~~ property of the organization or cemetery, and who
 983 does not carry a firearm in the course of her or his duties.

984 Section 22. Paragraph (a) of subsection (3) of section
 985 516.031, Florida Statutes, is amended to read:

986 516.031 Finance charge; maximum rates.--

987 (3) OTHER CHARGES.--

988 (a) In addition to the interest, delinquency, and
 989 insurance charges herein provided for, no further or other
 990 charges or amount whatsoever for any examination, service,
 991 commission, or other thing or otherwise shall be directly or
 992 indirectly charged, contracted for, or received as a condition
 993 to the grant of a loan, except:

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

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

999 3. Charges paid for brokerage fee on a loan or line of
 1000 credit of more than \$10,000, title insurance, and the appraisal
 1001 of real property offered as security when paid to a third party
 1002 and supported by an actual expenditure;

1003 ~~4. Intangible personal property tax on the loan note or~~
 1004 ~~obligation when secured by a lien on real property;~~

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1005 ~~4.5.~~ The documentary excise tax and lawful fees, if any,
 1006 actually and necessarily paid out by the licensee to any public
 1007 officer for filing, recording, or releasing in any public office
 1008 any instrument securing the loan, which fees may be collected
 1009 when the loan is made or at any time thereafter;

1010 ~~5.6.~~ The premium payable for any insurance in lieu of
 1011 perfecting any security interest otherwise required by the
 1012 licensee in connection with the loan, if the premium does not
 1013 exceed the fees which would otherwise be payable, which premium
 1014 may be collected when the loan is made or at any time
 1015 thereafter;

1016 ~~6.7.~~ Actual and reasonable attorney's fees and court costs
 1017 as determined by the court in which suit is filed;

1018 ~~7.8.~~ Actual and commercially reasonable expenses of
 1019 repossession, storing, repairing and placing in condition for
 1020 sale, and selling of any property pledged as security; or

1021 ~~8.9.~~ A delinquency charge not to exceed \$10 for each
 1022 payment in default for a period of not less than 10 days, if the
 1023 charge is agreed upon, in writing, between the parties before
 1024 imposing the charge.

1025
 1026 Any charges, including interest, in excess of the combined total
 1027 of all charges authorized and permitted by this chapter
 1028 constitute a violation of chapter 687 governing interest and
 1029 usury, and the penalties of that chapter apply. In the event of
 1030 a bona fide error, the licensee shall refund or credit the
 1031 borrower with the amount of the overcharge immediately but
 1032 within 20 days from the discovery of such error.

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1033 Section 23. Paragraph (m) of subsection (5) of section
 1034 627.311, Florida Statutes, is amended to read:

1035 627.311 Joint underwriters and joint reinsurers; public
 1036 records and public meetings exemptions.--

1037 (5)

1038 (m) Each joint underwriting plan or association created
 1039 under this section is not a state agency, board, or commission.
 1040 However, ~~for the purposes of s. 199.183(1) only,~~ the joint
 1041 underwriting plan ~~is a political subdivision of the state and is~~
 1042 exempt from the corporate income tax.

1043 Section 24. Paragraph (j) of subsection (6) of section
 1044 627.351, Florida Statutes, is amended to read:

1045 627.351 Insurance risk apportionment plans.--

1046 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

1047 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
 1048 ~~shall be considered a political subdivision of the state and~~
 1049 shall be exempt from the corporate income tax. The premiums,
 1050 assessments, investment income, and other revenue of the
 1051 corporation are funds received for providing property insurance
 1052 coverage as required by this subsection, paying claims for
 1053 Florida citizens insured by the corporation, securing and
 1054 repaying debt obligations issued by the corporation, and
 1055 conducting all other activities of the corporation, and shall
 1056 not be considered taxes, fees, licenses, or charges for services
 1057 imposed by the Legislature on individuals, businesses, or
 1058 agencies outside state government. Bonds and other debt
 1059 obligations issued by or on behalf of the corporation are not to
 1060 be considered "state bonds" within the meaning of s. 215.58(8).
 1061 The corporation is not subject to the procurement provisions of

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1062 chapter 287, and policies and decisions of the corporation
 1063 relating to incurring debt, levying of assessments and the sale,
 1064 issuance, continuation, terms and claims under corporation
 1065 policies, and all services relating thereto, are not subject to
 1066 the provisions of chapter 120. The corporation is not required
 1067 to obtain or to hold a certificate of authority issued by the
 1068 office, nor is it required to participate as a member insurer of
 1069 the Florida Insurance Guaranty Association. However, the
 1070 corporation is required to pay, in the same manner as an
 1071 authorized insurer, assessments pledged by the Florida Insurance
 1072 Guaranty Association to secure bonds issued or other
 1073 indebtedness incurred to pay covered claims arising from insurer
 1074 insolvencies caused by, or proximately related to, hurricane
 1075 losses. It is the intent of the Legislature that the tax
 1076 exemptions provided in this paragraph will augment the financial
 1077 resources of the corporation to better enable the corporation to
 1078 fulfill its public purposes. Any bonds issued by the
 1079 corporation, their transfer, and the income therefrom, including
 1080 any profit made on the sale thereof, shall at all times be free
 1081 from taxation of every kind by the state and any political
 1082 subdivision or local unit or other instrumentality thereof;
 1083 however, this exemption does not apply to any tax imposed by
 1084 chapter 220 on interest, income, or profits on debt obligations
 1085 owned by corporations other than the corporation.

1086 Section 25. Paragraph (b) of subsection (6) of section
 1087 650.05, Florida Statutes, is amended to read:

1088 650.05 Plans for coverage of employees of political
 1089 subdivisions.--

1090 (6)

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1091 (b) The grants-in-aid and other revenue referred to in
 1092 paragraph (a) specifically include, but are not limited to,
 1093 minimum foundation program grants to public school districts and
 1094 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,
 1095 racing, and insurance premium taxes distributed to political
 1096 subdivisions; and amounts specifically appropriated as grants-
 1097 in-aid for mental health, mental retardation, and mosquito
 1098 control programs.

1099 Section 26. Subsection (1) of section 655.071, Florida
 1100 Statutes, is amended to read:

1101 655.071 International banking facilities; definitions;
 1102 notice before establishment.--

1103 (1) "International banking facility" means a set of asset
 1104 and liability accounts segregated on the books and records of a
 1105 banking organization, as that term is defined in s. 201.23
 1106 ~~199.023~~, that includes only international banking facility
 1107 deposits, borrowings, and extensions of credit, as those terms
 1108 shall be defined by the commission pursuant to subsection (2).

1109 Section 27. Paragraph (a) of subsection (1) of section
 1110 766.105, Florida Statutes, is amended to read:

1111 766.105 Florida Patient's Compensation Fund.--

1112 (1) DEFINITIONS.--The following definitions apply in the
 1113 interpretation and enforcement of this section:

1114 (a) The term "fund" means the Florida Patient's
 1115 Compensation Fund. The fund is not a state agency, board, or
 1116 commission. ~~However, for the purposes of s. 199.183(1) only, the~~
 1117 ~~fund shall be considered a political subdivision of this state.~~

1118 Section 28. Paragraph (a) of subsection (4) of section
 1119 192.0105, Florida Statutes, is amended to read:

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1120 192.0105 Taxpayer rights.--There is created a Florida
 1121 Taxpayer's Bill of Rights for property taxes and assessments to
 1122 guarantee that the rights, privacy, and property of the
 1123 taxpayers of this state are adequately safeguarded and protected
 1124 during tax levy, assessment, collection, and enforcement
 1125 processes administered under the revenue laws of this state. The
 1126 Taxpayer's Bill of Rights compiles, in one document, brief but
 1127 comprehensive statements that summarize the rights and
 1128 obligations of the property appraisers, tax collectors, clerks
 1129 of the court, local governing boards, the Department of Revenue,
 1130 and taxpayers. Additional rights afforded to payors of taxes and
 1131 assessments imposed under the revenue laws of this state are
 1132 provided in s. 213.015. The rights afforded taxpayers to assure
 1133 that their privacy and property are safeguarded and protected
 1134 during tax levy, assessment, and collection are available only
 1135 insofar as they are implemented in other parts of the Florida
 1136 Statutes or rules of the Department of Revenue. The rights so
 1137 guaranteed to state taxpayers in the Florida Statutes and the
 1138 departmental rules include:

1139 (4) THE RIGHT TO CONFIDENTIALITY.--

1140 (a) The right to have information kept confidential,
 1141 including federal tax information, ad valorem tax returns,
 1142 social security numbers, all financial records produced by the
 1143 taxpayer, Form DR-219 returns for documentary stamp tax
 1144 information, and sworn statements of gross income, copies of
 1145 federal income tax returns for the prior year, wage and earnings
 1146 statements (W-2 forms), and other documents (see ss. 192.105,
 1147 193.074, 193.114(5)~~(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

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1148 Section 29. Subsection (5) of section 192.032, Florida
 1149 Statutes, is repealed:

1150 192.032 Situs of property for assessment purposes.--All
 1151 property shall be assessed according to its situs as follows:

1152 ~~(5) Intangible personal property, according to the rules~~
 1153 ~~laid down in chapter 199.~~

1154 Section 30. Subsection (3) of section 192.042, Florida
 1155 Statutes, is repealed:

1156 192.042 Date of assessment.--All property shall be
 1157 assessed according to its just value as follows:

1158 ~~(3) Intangible personal property, according to the rules~~
 1159 ~~laid down in chapter 199.~~

1160 Section 31. Subsection (4) of section 193.114, Florida
 1161 Statutes, is repealed:

1162 193.114 Preparation of assessment rolls.--

1163 ~~(4) The department shall promulgate regulations and forms~~
 1164 ~~for the preparation of the intangible personal property roll to~~
 1165 ~~comply with chapter 199.~~

1166 Section 32. Subsection (9) of section 196.015, Florida
 1167 Statutes, is repealed:

1168 196.015 Permanent residency; factual determination by
 1169 property appraiser.--Intention to establish a permanent
 1170 residence in this state is a factual determination to be made,
 1171 in the first instance, by the property appraiser. Although any
 1172 one factor is not conclusive of the establishment or
 1173 nonestablishment of permanent residence, the following are
 1174 relevant factors that may be considered by the property
 1175 appraiser in making his or her determination as to the intent of

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1176 a person claiming a homestead exemption to establish a permanent
 1177 residence in this state:

1178 ~~(9) The previous filing of Florida intangible tax returns~~
 1179 ~~by the applicant.~~

1180 Section 33. Subsection (1) of section 607.1622, Florida
 1181 Statutes, is amended to read:

1182 607.1622 Annual report for Department of State.--

1183 (1) Each domestic corporation and each foreign corporation
 1184 authorized to transact business in this state shall deliver to
 1185 the Department of State for filing a sworn annual report on such
 1186 forms as the Department of State prescribes that sets forth:

1187 (a) The name of the corporation and the state or country
 1188 under the law of which it is incorporated.+

1189 (b) The date of incorporation or, if a foreign
 1190 corporation, the date on which it was admitted to do business in
 1191 this state.+

1192 (c) The address of its principal office and the mailing
 1193 address of the corporation.+

1194 (d) The corporation's federal employer identification
 1195 number, if any, or, if none, whether one has been applied for.+

1196 (e) The names and business street addresses of its
 1197 directors and principal officers.+

1198 (f) The street address of its registered office and the
 1199 name of its registered agent at that office in this state.+

1200 ~~(g) Language permitting a voluntary contribution of \$5 per~~
 1201 ~~taxpayer, which contribution shall be transferred into the~~
 1202 ~~Election Campaign Financing Trust Fund. A statement providing an~~
 1203 ~~explanation of the purpose of the trust fund shall also be~~
 1204 ~~included; and~~

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1205 (g)~~(h)~~ Such additional information as may be necessary or
 1206 appropriate to enable the Department of State to carry out the
 1207 provisions of this act.

1208 Section 34. Subsection (5) of section 733.702, Florida
 1209 Statutes, is repealed:

1210 733.702 Limitations on presentation of claims.--

1211 ~~(5) The Department of Revenue may file a claim against the~~
 1212 ~~estate of a decedent for taxes due under chapter 199 after the~~
 1213 ~~expiration of the time for filing claims provided in subsection~~
 1214 ~~(1), if the department files its claim within 30 days after the~~
 1215 ~~service of the inventory. Upon filing of the estate tax return~~
 1216 ~~with the department as provided in s. 198.13, or to the extent~~
 1217 ~~the inventory or estate tax return is amended or supplemented,~~
 1218 ~~the department has the right to file a claim or to amend its~~
 1219 ~~previously filed claim within 30 days after service of the~~
 1220 ~~estate tax return, or an amended or supplemented inventory or~~
 1221 ~~filing of an amended or supplemental estate tax return, as to~~
 1222 ~~the additional information disclosed.~~

1223 Section 35. This act shall take effect upon becoming a
 1224 law.