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A bill to be entitled
 An act relating to charter travel to terrorist states;
 creating s. 288.857, F.S.; creating the "Commerce With
 Terrorist States Act"; providing a popular name; providing
 legislative intent; providing definitions; providing for
 the levy of a security assessment on charter
 transportation for trips originating in this state and
 arriving in an identified terrorist state; providing for
 the rate of the assessment; providing requirements and
 procedures with respect thereto; requiring any university
 or community college within the State University System or
 the Florida Community College System that organizes or
 directs the organization of a cultural or educational trip
 utilizing charter transportation to any terrorist state to
 provide the Department of Education with specified
 information; specifying exemptions to the act; providing
 for the adoption of rules; providing for the adoption of
 emergency rules; providing that emergency rules shall
 remain in effect for a specified period; providing
 severability; providing an effective date.

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

Section 1. Section 288.857, Florida Statutes, is created
 to read:

288.857 Security assessment for chartered transportation
 to terrorist states.--

28 (1) POPULAR NAME.--This act may be known by the popular
 29 name the "Commerce with Terrorist States Act."

30 (2) LEGISLATIVE INTENT.--The Legislature finds that there
 31 are increased safety concerns associated with transportation
 32 between this state and terrorist states and that travel to
 33 terrorist states raises issues related to security and to the
 34 prevention of and response to possible terrorist acts. The
 35 Legislature further finds that persons or entities who transport
 36 persons to terrorist states may directly impact the economic
 37 stability and public security of this state. Therefore, it is
 38 the intent of the Legislature to offset costs related to
 39 transportation to terrorist states that originates in this
 40 state. It is not the intent of the Legislature to impact the
 41 official business of government employees or the duties of any
 42 personnel of the United States Armed Services.

43 (3) DEFINITIONS.--As used in this section:

44 (a) "Terrorist state" means any state, country, or nation
 45 presently deemed a state sponsor of terrorism by the United
 46 States Department of State. For the purposes of this act, the
 47 Department of Revenue shall be charged with the duty of
 48 documenting those states or nations identified as state sponsors
 49 of terrorism by the United States Department of State, shall
 50 specify in rule those states or nations deemed state sponsors of
 51 terrorism by the United States Department of State, and shall
 52 annually update the list of states or nations designated as
 53 state sponsors of terrorism according to the most current list
 54 of state sponsors of terrorism compiled by the United States
 55 Department of State.

56 (b) "Assessable transaction or incident" means payment by
 57 a passenger for travel on a charter vessel.

58 (c) "Charter aircraft" means any form of aircraft hired
 59 for exclusive temporary use by a single traveler or group of
 60 travelers.

61 (d) "Charter transportation" means travel via charter
 62 aircraft or charter vessel when such aircraft or vessel is hired
 63 for exclusive temporary use by a single traveler or group of
 64 travelers.

65 (e) "Charter vessel" means any form of watercraft hired
 66 for exclusive temporary use by a single traveler or group of
 67 travelers.

68 (f) "Directly carries or transports" means to conduct a
 69 single continuous charter flight or charter vessel voyage that
 70 originates from any location in this state and arrives in a
 71 terrorist state identified pursuant to paragraph (a). For
 72 purposes of this definition, temporary stops of less than 8
 73 hours shall not disqualify a charter flight or charter vessel
 74 voyage from being considered a continuous flight or voyage.

75 (4) SECURITY ASSESSMENT.—

76 (a) It is the intent of the Legislature that every person
 77 or entity who directly transports persons via charter aircraft
 78 or charter vessel from this state to a terrorist state is
 79 exercising an assessable privilege.

80 (b)1. For exercising such privilege, a security assessment
 81 is levied on charter aircraft on each takeoff at the rate of
 82 \$100, irrespective of the charter aircraft size, plus an
 83 additional charge of \$0.04 per pound of the aircraft's maximum

84 takeoff weight as specified by the aircraft manufacturer. Each
85 such charter company is charged with the responsibility of
86 keeping adequate books and records that will establish chartered
87 flights and destinations.

88 2. For charter vessels exercising such privilege, a
89 security assessment is levied on each assessable transaction or
90 incident, which assessment is due and payable at the rate of 10
91 percent on the total consideration received or to be received by
92 any person for performing such service. Such security
93 assessment shall be in addition to the total amount of the
94 consideration for the service, shall be charged by the person
95 receiving such consideration, and shall be payable by such
96 person at the time he or she receives such consideration.

97 (c) Such person who or entity that directly transports
98 persons via charter aircraft or vessel from this state to a
99 terrorist state shall remit the assessment to the Department of
100 Revenue in a manner prescribed by the department. The proceeds
101 of the security assessment, less administrative costs, shall be
102 transferred by the Department of Revenue into the State Homeland
103 Security Trust Fund. For the purposes of this section,
104 "proceeds of the security assessment" means all funds collected
105 and received by the department hereunder, including interest and
106 penalties on delinquent assessments. The amount deducted for
107 the costs of administration must not exceed 3 percent of the
108 total revenues collected hereunder and may include only those
109 costs reasonably attributable to the assessment.

110 (d) This security assessment is in addition to other taxes
111 or assessments, whether levied in the form of excise, license,

112 or privilege taxes, and is in addition to all other fees and
113 taxes levied.

114 (e) The Department of Revenue shall administer, collect,
115 and enforce the security assessment authorized under this
116 section pursuant to the same procedures used in the
117 administration, collection, and enforcement of the general state
118 sales tax imposed under chapter 212, except as provided in this
119 section. The provisions of chapter 212 regarding the authority
120 to audit and make assessments, keeping of books and records, and
121 interest and penalties on delinquent fees apply. The assessment
122 shall not be included in the computation of estimated taxes
123 pursuant to s. 212.11, nor shall the dealer's credit for
124 collecting taxes or fees in s. 212.12 apply to this assessment.

125 (5) MANDATORY TRAVEL INFORMATION.--Any university or
126 community college within the State University System or the
127 Florida Community College System that organizes or directs the
128 organization of a cultural or educational trip utilizing charter
129 transportation to any terrorist state shall provide the
130 Department of Education, no later than 30 days prior to the
131 commencement of such trip, the following information:

132 (a) A passenger list of individuals participating in the
133 trip, including the name and address of each individual and the
134 enrollment or employment status of each individual in the
135 applicable state university or community college.

136 (b) A detailed itinerary of the trip being organized,
137 including hotel and restaurant accommodations, planned
138 excursions, and scheduled meetings with governmental authorities

139 | or individuals or organizations not affiliated with the
 140 | government of the host nation.

141 | (c) A complete accounting of all costs associated with the
 142 | trip and a complete accounting of the use or deposit of all
 143 | moneys received in payment for the trip.

144 | (d) The certificates of incorporation of any entity or
 145 | entities contracted to organize or facilitate the trip or the
 146 | names and other pertinent identifying information with respect
 147 | to any third party entity or entities being contracted to
 148 | organize or facilitate the trip.

149 | (6) EXEMPTIONS.--The provisions of this act shall not
 150 | apply to:

151 | (a) Any person operating by contract with a federal
 152 | authority or an authority of the State of Florida.

153 | (b) Any person in performance of active military duty.

154 | (c) Any person employed with the Federal Government in the
 155 | performance of his or her official duties.

156 | (7) RULEMAKING AUTHORITY.--The Department of Education and
 157 | the Department of Revenue may adopt rules necessary to
 158 | administer this section. The Executive Director of the
 159 | Department of Revenue is authorized, and all conditions are
 160 | deemed met, to adopt emergency rules under ss. 120.536(1) and
 161 | 120.54(4) to implement this section. Notwithstanding any other
 162 | provision of law, such emergency rules shall remain in effect
 163 | for 6 months after the date of adoption and may be renewed
 164 | during the pendency of procedures to adopt rules addressing the
 165 | subject of the emergency rules.

166 Section 2. If any provision of this act or its application
167 to any person or circumstance is held invalid, the invalidity
168 does not affect other provisions or applications of the act
169 which can be given effect without the invalid provision or
170 application, and to this end the provisions of this act are
171 severable.

172 Section 3. This act shall take effect January 1, 2005.