

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 198.29, F.S.; allowing refunds of taxes paid if
4 taxes paid to another state will be credited
5 against the Florida liability; amending s.
6 198.32, F.S.; allowing the personal
7 representative of an estate that is not subject
8 to tax under ch. 198, F.S., to execute an
9 affidavit attesting that the estate is not
10 taxable; amending s. 199.135, F.S.; providing
11 for taxation of sales of timeshare interests in
12 timeshare plans; amending s. 201.02, F.S.;
13 providing special provisions for the tax on
14 deeds and other instruments relating to real
15 property or interests in real property as
16 applied to the sales of timeshare interests in
17 timeshare plans; amending s. 201.08, F.S.;
18 providing special provisions for the tax on
19 notes as applied to the sales of timeshare
20 interests in timeshare plans; amending s.
21 202.11, F.S.; expanding the definition of the
22 term "service address"; amending s. 212.055,
23 F.S., relating to the local government
24 infrastructure surtax; deleting a limitation on
25 issuing bonds; amending s. 212.06, F.S.;
26 clarifying that sales tax is not due on any
27 vessel imported into this state for the sole
28 purpose of being offered for retail sale by a
29 registered Florida yacht broker-dealer under
30 certain conditions; amending s. 212.12, F.S.;
31 authorizing a dealer to elect to forego the

1 collection allowance and direct that the
2 collection allowance be deposited to the Local
3 Government Half-cent Sales Tax Clearing Trust
4 Fund; providing exceptions; providing for rules
5 by the Department of Revenue; providing an
6 appropriation; providing for costs recovery;
7 amending s. 212.12, F.S.; providing that a
8 person who willfully attempts in any manner to
9 evade or defeat a tax or fee imposed under ch.
10 212, F.S., commits a felony of the third
11 degree; providing an additional penalty;
12 amending s. 213.21, F.S.; providing that taxes
13 imposed under ss. 124.0104 and 125.0108, F.S.,
14 qualify for the automatic penalty compromise or
15 settlement provided for in that section;
16 providing an exception; providing for
17 retroactivity; creating s. 213.758, F.S.;
18 providing the Department of Revenue direction
19 for the retention and destruction of unclaimed
20 evidence; providing for rulemaking; amending s.
21 365.171, F.S.; continuing the authorization for
22 certain counties to expend moneys derived from
23 the "911" fee for nonemergency
24 telecommunications; deleting the limitation
25 imposed under a pilot project; providing duties
26 and responsibilities of the Agency for
27 Workforce Innovation relating to providing
28 funding to qualified job training
29 organizations; providing a definition;
30 providing for agency certification of an
31 organization as a qualified job training

1 organization; providing for distribution of
2 certain funds to a certified organization;
3 specifying uses of distributed funds;
4 specifying the period during which the actual
5 cost of operating a substitute communications
6 system shall be exempt from specified taxes;
7 amending s. 199.023, F.S., extending the
8 documentary stamp tax exemption for
9 international banking transactions to
10 out-of-state banks; amending s. 212.0305, F.S.;
11 expanding the uses of the convention
12 development taxes to include golf courses;
13 providing for severability; providing effective
14 dates.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Subsection (2) of section 198.29, Florida
19 Statutes, is amended to read:

20 198.29 Refunds of excess tax paid.--

21 (2) Notwithstanding the foregoing provisions, no
22 refund of estate tax shall be made nor shall any personal
23 representative be entitled to bring any action for refund of
24 estate tax after the expiration of 4 years from the date of
25 payment of the tax to be refunded, unless there shall have
26 been filed with the department written notice of any
27 administrative or judicial determination of the federal estate
28 tax liability of the estate, whichever shall last occur, and
29 such notice shall have been so filed not later than 60 days
30 after the determination shall have become final. If a personal
31 representative will be required to pay to another state or

1 states tax that will be credited against the Florida liability
 2 pursuant to s. 198.02, the personal representative shall
 3 notify the department in writing of such a requirement within
 4 4 years after the payment of Florida estate tax or within 60
 5 days following the date the administrative or judicial
 6 determination of the federal estate tax liability of the
 7 estate becomes final, whichever occurs later. The personal
 8 representative shall file the final determination and proof of
 9 payment from the other state or states within 60 days after
 10 receipt of the last of such final determinations from the
 11 other state or states in order to claim a refund.

12 Section 2. Subsection (2) of section 198.32, Florida
 13 Statutes, is amended to read:

14 198.32 Prima facie liability for tax.--

15 (2) Whenever an estate is not subject to tax under
 16 this chapter and is not required to file a return, the
 17 personal representative may execute an affidavit attesting
 18 that the estate is not taxable. The form of the affidavit
 19 shall be prescribed by the department, and shall include, but
 20 not be limited to, statements regarding the decedent's
 21 domicile and whether a federal estate tax return will be
 22 filed, and acknowledgment of the personal representative's
 23 personal liability under s. 198.23. This affidavit shall be
 24 subject to record and admissible in evidence to show
 25 nonliability for tax. This subsection applies to all estates,
 26 regardless of the date of death of the decedent.

27 Section 3. Subsection (5) is added to section 199.135,
 28 Florida Statutes, to read:

29 199.135 Due date and payment of nonrecurring tax.--The
 30 nonrecurring tax imposed on notes, bonds, and other
 31 obligations for payment of money secured by a mortgage, deed

1 of trust, or other lien evidenced by a written instrument
2 presented for recordation shall be due and payable when the
3 instrument is presented for recordation. If there is no
4 written instrument or if it is not so presented within 30 days
5 following creation of the obligation, then the tax shall be
6 due and payable within 30 days following creation of the
7 obligation.

8 (5)(a) In recognition of the special escrow
9 requirements that apply to sales of timeshare interests in
10 timeshare plans pursuant to s. 721.08, taxes on notes or other
11 obligations secured by a mortgage or other lien upon real
12 property situated in this state executed in conjunction with
13 the sale by a developer of a timeshare interest in a timeshare
14 plan are due on the earlier of the date on which:

15 1. The mortgage or other lien is recorded; or
16 2. All of the conditions precedent to the release of
17 the purchaser's escrowed funds or other property pursuant to
18 s. 721.08(2)(c) have been complied with, regardless of whether
19 the developer has posted an alternative assurance. Taxes due
20 under this subparagraph shall be paid on or before the 20th
21 day of the month following the month in which they become due.

22 (b)1. If tax has been paid to the department by the
23 taxpayer under subparagraph (a)2., and the mortgage or other
24 lien with respect to which the tax is remitted is subsequently
25 recorded, a notation reflecting the prior payment of the tax
26 must be made upon the mortgage or other lien.

27 2. Notwithstanding paragraph (a), if moneys are
28 designated on a closing statement as taxes collected from the
29 purchaser, but the mortgage or other lien with respect to
30 which the tax was collected has not been recorded, the tax
31 moneys shall be paid to the department on or before the 20th

1 day of the month following the month in which the funds are
2 available for release from escrow, unless the moneys are
3 refunded to the purchaser before that date.

4 3. The department may adopt rules to implement the
5 method for reporting taxes due under this subsection.

6 Section 4. Subsection (10) is added to section 201.02,
7 Florida Statutes, to read:

8 201.02 Tax on deeds and other instruments relating to
9 real property or interests in real property.--

10 (10)(a) In recognition of the special escrow
11 requirements that apply to sales of timeshare interests in
12 timeshare plans pursuant to s. 721.08, taxes on deeds or other
13 instruments conveying interest in Florida real property which
14 are executed in conjunction with the sale by a developer of a
15 timeshare interest in a timeshare plan shall be due on the
16 earlier of the date on which:

17 1. The deed or other instrument conveying interest in
18 Florida real property is recorded; or

19 2. All of the conditions precedent to the release of
20 the purchaser's escrowed funds or other property pursuant to
21 the requirements of s. 721.08(2)(c) have been complied with,
22 regardless of whether the developer has posted an alternative
23 assurance. Taxes due under this subparagraph shall be paid on
24 or before the 20th day of the month following the month in
25 which they become due.

26 (b)1. If tax has been paid to the department pursuant
27 to subparagraph (a)2., and the deed or other instrument
28 conveying interest in Florida real property with respect to
29 which the tax was remitted is subsequently recorded, a
30 notation reflecting the prior payment of the tax must be made
31

1 upon the deed or other instrument conveying interest in
2 Florida real property moneys.

3 2. Notwithstanding paragraph (a), if moneys are
4 designated on a closing statement as taxes collected from the
5 purchaser, but a default or cancellation occurs and no deed or
6 other instrument conveying interest in Florida real property
7 has been recorded or delivered to the purchaser, the tax
8 moneys shall be paid to the department on or before the 20th
9 day of the month following the month in which such funds are
10 available for release from escrow pursuant to s. 721.08(2)(a)
11 or s. 721.08(2)(b), unless such moneys are refunded to the
12 purchaser before that date.

13 3. The department may adopt rules to implement the
14 method for reporting taxes due pursuant to this subsection.

15 Section 5. Subsection (8) is added to section 201.08,
16 Florida Statutes, to read:

17 201.08 Tax on promissory or nonnegotiable notes,
18 written obligations to pay money, or assignments of wages or
19 other compensation; exception.--

20 (8)(a) In recognition of the special escrow
21 requirements that apply to sales of timeshare interests in
22 timeshare plans pursuant to s. 721.08, taxes on notes or other
23 written obligations and mortgages or other evidences of
24 indebtedness executed in conjunction with the sale by a
25 developer of a timeshare interest in a timeshare plan shall be
26 due on the earlier of the date on which:

27 1. The mortgage or other evidence of indebtedness is
28 recorded or filed in Florida; or

29 2. All of the conditions precedent to the release of
30 the purchaser's escrowed funds or other property pursuant to
31 the requirements of s. 721.08(2)(c) have been complied with,

1 regardless of whether the developer has posted an alternative
 2 assurance. Taxes due pursuant to this subparagraph shall be
 3 paid on or before the 20th day of the month following the
 4 month in which they become due.

5 (b)1. If tax has been paid to the department pursuant
 6 to subparagraph (a)2., and the mortgage or other evidence of
 7 indebtedness with respect to which the tax was remitted is
 8 subsequently recorded or filed in Florida, a notation
 9 reflecting the prior payment of the tax must be made upon the
 10 mortgage.

11 2. Notwithstanding paragraph (a), if moneys are
 12 designated on a closing statement as taxes collected from the
 13 purchaser, but the mortgage or other evidence of indebtedness
 14 with respect to which the tax is collected has not been
 15 recorded, the tax moneys shall be paid to the department on or
 16 before the 20th day of the month following the month in which
 17 the funds are available for release from escrow, unless the
 18 moneys are refunded to the purchaser before that date.

19 3. The department may adopt rules to implement the
 20 method for reporting taxes due pursuant to this subsection.

21 Section 6. Effective July 1, 2004, paragraph (a) of
 22 subsection (15) of section 202.11, Florida Statutes, is
 23 amended to read:

24 202.11 Definitions.--As used in this chapter:

25 (15) "Service address" means:

26 (a) Except as otherwise provided in this section:⁷

27 1. The location of the communications equipment from
 28 which communications services originate or at which
 29 communications services are received by the customer.

30 2. In the case of a communications service paid
 31 through a credit or payment mechanism that does not relate to

1 a service address, such as a bank, travel, debit, or credit
2 card, and in the case of third-number and calling-card calls,
3 the service address is the address of the central office, as
4 determined by the area code and the first three digits of the
5 seven-digit originating telephone number.

6 3. If the location of the equipment applicant
7 described in subparagraph 1. is not known and if subparagraph
8 2. does not apply, the service address is the location of the
9 customer's primary use of the communications service. For
10 purposes of this subparagraph, the location of the customer's
11 primary use of a communications service is the residential
12 street address or the business street address of the customer.

13 Section 7. Paragraph (e) of subsection (2) of section
14 212.055, Florida Statutes, as amended by section 91 of chapter
15 2003-402, Laws of Florida, is amended to read:

16 212.055 Discretionary sales surtaxes; legislative
17 intent; authorization and use of proceeds.--It is the
18 legislative intent that any authorization for imposition of a
19 discretionary sales surtax shall be published in the Florida
20 Statutes as a subsection of this section, irrespective of the
21 duration of the levy. Each enactment shall specify the types
22 of counties authorized to levy; the rate or rates which may be
23 imposed; the maximum length of time the surtax may be imposed,
24 if any; the procedure which must be followed to secure voter
25 approval, if required; the purpose for which the proceeds may
26 be expended; and such other requirements as the Legislature
27 may provide. Taxable transactions and administrative
28 procedures shall be as provided in s. 212.054.

29 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

30 (e) School districts, counties, and municipalities
31 receiving proceeds under the provisions of this subsection may

1 | pledge such proceeds for the purpose of servicing new bond
2 | indebtedness incurred pursuant to law. Local governments may
3 | use the services of the Division of Bond Finance of the State
4 | Board of Administration pursuant to the State Bond Act to
5 | issue any bonds through the provisions of this subsection. ~~In~~
6 | ~~no case may a jurisdiction issue bonds pursuant to this~~
7 | ~~subsection more frequently than once per year.~~ Counties and
8 | municipalities may join together for the issuance of bonds
9 | authorized by this subsection.

10 | Section 8. Paragraph (e) of subsection (1) and
11 | subsection (12) of section 212.06, Florida Statutes, are
12 | amended to read:

13 | 212.06 Sales, storage, use tax; collectible from
14 | dealers; "dealer" defined; dealers to collect from purchasers;
15 | legislative intent as to scope of tax.--

16 | (1)

17 | (e)1. Notwithstanding any other provision of this
18 | chapter, tax shall not be imposed on any vessel registered
19 | under ~~pursuant to~~ s. 328.52 by a vessel dealer or vessel
20 | manufacturer with respect to a vessel used solely for
21 | demonstration, sales promotional, or testing purposes. The
22 | term "promotional purposes" shall include, but not be limited
23 | to, participation in fishing tournaments. For the purposes of
24 | this paragraph, "promotional purposes" means the entry of the
25 | vessel in a marine-related event where prospective purchasers
26 | would be in attendance, where the vessel is entered in the
27 | name of the dealer or manufacturer, and where the vessel is
28 | clearly marked as for sale, on which vessel the name of the
29 | dealer or manufacturer is clearly displayed, and which vessel
30 | has never been transferred into the dealer's or manufacturer's

31 |

1 | accounting books from an inventory item to a capital asset for
2 | depreciation purposes.

3 | 2. The provisions of this paragraph do not apply to
4 | any vessel when used for transporting persons or goods for
5 | compensation; when offered, let, or rented to another for
6 | consideration; when offered for rent or hire as a means of
7 | transportation for compensation; or when offered or used to
8 | provide transportation for persons solicited through personal
9 | contact or through advertisement on a "share expense" basis.

10 | 3. Notwithstanding any other provision of this
11 | chapter, tax may not be imposed on any vessel imported into
12 | this state for the sole purpose of being offered for sale at
13 | retail by a yacht broker or yacht dealer registered in this
14 | state if the vessel remains under the care, custody, and
15 | control of the registered broker or dealer and the owner of
16 | the vessel does not make personal use of the vessel during
17 | that time. The provisions of this chapter govern the
18 | taxability of any sale or use of the vessel subsequent to its
19 | importation under this provision.

20 | (12) In lieu of any other facts which may indicate
21 | commingling, any boat which remains in this state for more
22 | than an aggregate of 183 days in any 1-year period, except as
23 | provided in subparagraph (1)(e)3., subsection (8), or s.
24 | 212.08(7)(t), shall be presumed to be commingled with the
25 | general mass of property of this state.

26 | Section 9. Effective January 1, 2005, subsection (1)
27 | of section 212.12, Florida Statutes, is amended to read:

28 | 212.12 Dealer's credit for collecting tax; penalties
29 | for noncompliance; powers of Department of Revenue in dealing
30 | with delinquents; brackets applicable to taxable transactions;
31 | records required.--

1 (1) Notwithstanding any other provision of law and for
2 the purpose of compensating persons granting licenses for and
3 the lessors of real and personal property taxed hereunder, for
4 the purpose of compensating dealers in tangible personal
5 property, for the purpose of compensating dealers providing
6 communication services and taxable services, for the purpose
7 of compensating owners of places where admissions are
8 collected, and for the purpose of compensating remitters of
9 any taxes or fees reported on the same documents utilized for
10 the sales and use tax, as compensation for the keeping of
11 prescribed records, filing timely tax returns, and the proper
12 accounting and remitting of taxes by them, such seller,
13 person, lessor, dealer, owner, and remitter (except dealers
14 who make mail order sales) shall be allowed 2.5 percent of the
15 amount of the tax due and accounted for and remitted to the
16 department, in the form of a deduction in submitting his or
17 her report and paying the amount due by him or her; the
18 department shall allow such deduction of 2.5 percent of the
19 amount of the tax to the person paying the same for remitting
20 the tax and making of tax returns in the manner herein
21 provided, for paying the amount due to be paid by him or her,
22 and as further compensation to dealers in tangible personal
23 property for the keeping of prescribed records and for
24 collection of taxes and remitting the same. However, if the
25 amount of the tax due and remitted to the department for the
26 reporting period exceeds \$1,200, no allowance shall be allowed
27 for all amounts in excess of \$1,200. The executive director of
28 the department is authorized to negotiate a collection
29 allowance, pursuant to rules promulgated by the department,
30 with a dealer who makes mail order sales. The rules of the
31 department shall provide guidelines for establishing the

1 collection allowance based upon the dealer's estimated costs
2 of collecting the tax, the volume and value of the dealer's
3 mail order sales to purchasers in this state, and the
4 administrative and legal costs and likelihood of achieving
5 collection of the tax absent the cooperation of the dealer.
6 However, in no event shall the collection allowance negotiated
7 by the executive director exceed 10 percent of the tax
8 remitted for a reporting period.

9 (a) The Department of Revenue may deny the collection
10 allowance if a taxpayer files an incomplete return or if the
11 required tax return or tax is delinquent at the time of
12 payment.

13 1. An "incomplete return" is, for purposes of this
14 chapter, a return which is lacking such uniformity,
15 completeness, and arrangement that the physical handling,
16 verification, review of the return, or determination of other
17 taxes and fees reported on the return may not be readily
18 accomplished.

19 2. The department shall adopt rules requiring such
20 information as it may deem necessary to ensure that the tax
21 levied hereunder is properly collected, reviewed, compiled,
22 reported, and enforced, including, but not limited to: the
23 amount of gross sales; the amount of taxable sales; the amount
24 of tax collected or due; the amount of lawful refunds,
25 deductions, or credits claimed; the amount claimed as the
26 dealer's collection allowance; the amount of penalty and
27 interest; the amount due with the return; and such other
28 information as the Department of Revenue may specify. The
29 department shall require that transient rentals and
30 agricultural equipment transactions be separately shown. Sales
31 made through vending machines as defined in s. 212.0515 must

1 be separately shown on the return. Sales made through
2 coin-operated amusement machines as defined by s. 212.02 and
3 the number of machines operated must be separately shown on
4 the return or on a form prescribed by the department. If a
5 separate form is required, the same penalties for late filing,
6 incomplete filing, or failure to file as provided for the
7 sales tax return shall apply to said form.

8 (b) The collection allowance and other credits or
9 deductions provided in this chapter shall be applied
10 proportionally to any taxes or fees reported on the same
11 documents used for the sales and use tax.

12 (c) A dealer entitled to the collection allowance
13 provided in this section may elect to forego the collection
14 allowance and direct that the said amount be deposited into
15 the Local Government Half-cent Sales Tax Clearing Trust Fund.
16 Such election must be made with the timely filing of a return
17 and cannot be rescinded once made. When a dealer who makes
18 such election files a delinquent return, underpays the tax, or
19 files an incomplete return, the amount deposited into the
20 Local Government Half-cent Sales Tax Clearing Trust Fund shall
21 be the collection allowance remaining after resolution of
22 liability for all of the tax, interest, and penalty due on
23 that return or underpayment of tax. The provisions of this
24 paragraph shall not apply to s. 212.0305 and to any other tax,
25 fee, or levy that is administered, collected, and enforced
26 pursuant to the procedures under chapter 212.

27 Section 10. Notwithstanding the provisions of chapter
28 120, Florida Statutes, to the contrary, the Department of
29 Revenue may adopt rules to carry out the amendments made by
30 this act to section 212.12, Florida Statutes.

31

1 Section 11. The initial proceeds in the amount of
2 \$244,000 will be retained in the General Revenue Fund. Amounts
3 reported above the \$244,000 will be transferred on a monthly
4 basis into the Local Government Half-cent Sales Tax Clearing
5 Trust Fund. Money attributed to the dealer collection
6 allowance will be earmarked for distribution to the county
7 school board for the county in which the sales tax dealer is
8 located. The Department of Revenue will distribute these
9 proceeds monthly. In the month the revenues attributed to this
10 program exceeds the appropriated sum of \$244,000, such revenue
11 will be distributed to the respective county school boards in
12 proportion to the revenue attributed to this program in that
13 period.

14 Section 12. Effective July 1, 2004, subsection (2) of
15 section 212.12, Florida Statutes, is amended to read:

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

20 (2)(a) When any person required hereunder to make any
21 return or to pay any tax or fee imposed by this chapter either
22 fails to timely file such return or fails to pay the tax or
23 fee shown due on the return within the time required
24 hereunder, in addition to all other penalties provided herein
25 and by the laws of this state in respect to such taxes or
26 fees, a specific penalty shall be added to the tax or fee in
27 the amount of 10 percent of either the tax or fee shown on the
28 return that is not timely filed or any tax or fee not paid
29 timely. The penalty may not be less than \$50 for failure to
30 timely file a tax return required by s. 212.11(1) or timely
31 pay the tax or fee shown due on the return except as provided

1 in s. 213.21(10). If a person fails to timely file a return
2 required by s. 212.11(1) and to timely pay the tax or fee
3 shown due on the return, only one penalty of 10 percent, which
4 may not be less than \$50, shall be imposed.

5 (b) When any person required under this section to
6 make a return or to pay a tax or fee imposed by this chapter
7 fails to disclose the tax or fee on the return within the time
8 required, excluding a noncompliant filing event generated by
9 situations covered in paragraph (a), in addition to all other
10 penalties provided in this section and by the laws of this
11 state in respect to such taxes or fees, a specific penalty
12 shall be added to the additional tax or fee owed in the amount
13 of 10 percent of any such unpaid tax or fee not paid timely if
14 the failure is for not more than 30 days, with an additional
15 10 percent of any such unpaid tax or fee for each additional
16 30 days, or fraction thereof, while the failure continues, not
17 to exceed a total penalty of 50 percent, in the aggregate, of
18 any unpaid tax or fee.

19 (c) Any person who knowingly and with a willful intent
20 to evade any tax imposed under this chapter fails to file six
21 consecutive returns as required by law commits a felony of the
22 third degree, punishable as provided in s. 775.082 or s.
23 775.083.

24 (d) Any person who makes a false or fraudulent return
25 with a willful intent to evade payment of any tax or fee
26 imposed under this chapter shall, in addition to the other
27 penalties provided by law, be liable for a specific penalty of
28 100 percent of the tax bill or fee and, upon conviction, for
29 fine and punishment as provided in s. 775.082, s. 775.083, or
30 s. 775.084.

31

1 1. If the total amount of unreported taxes or fees is
2 less than \$300, the first offense resulting in conviction is a
3 misdemeanor of the second degree, the second offense resulting
4 in conviction is a misdemeanor of the first degree, and the
5 third and all subsequent offenses resulting in conviction is a
6 misdemeanor of the first degree, and the third and all
7 subsequent offenses resulting in conviction are felonies of
8 the third degree.

9 2. If the total amount of unreported taxes or fees is
10 \$300 or more but less than \$20,000, the offense is a felony of
11 the third degree.

12 3. If the total amount of unreported taxes or fees is
13 \$20,000 or more but less than \$100,000, the offense is a
14 felony of the second degree.

15 4. If the total amount of unreported taxes or fees is
16 \$100,000 or more, the offense is a felony of the first degree.

17 (e) Any person who willfully attempts in any manner to
18 evade any tax or fee imposed under this chapter or the payment
19 thereof commits a felony of the third degree and, in addition
20 to other penalties provided by law, is liable for a specific
21 penalty of 100 percent of the tax bill or fee and, upon
22 conviction, for fine and punishment as provided in s. 775.082,
23 s. 775.083, or s. 775.084.

24 ~~(f)(e)~~ When any person, firm, or corporation fails to
25 timely remit the proper estimated payment required under s.
26 212.11, a specific penalty shall be added in an amount equal
27 to 10 percent of any unpaid estimated tax. Beginning with
28 January 1, 1985, returns, the department, upon a showing of
29 reasonable cause, is authorized to waive or compromise
30 penalties imposed by this paragraph. However, other penalties
31 and interest shall be due and payable if the return on which

1 the estimated payment was due was not timely or properly
2 filed.

3 ~~(g)(f)~~ Dealers filing a consolidated return pursuant
4 to s. 212.11(1)(e) shall be subject to the penalty established
5 in paragraph (e) unless the dealer has paid the required
6 estimated tax for his or her consolidated return as a whole
7 without regard to each location. If the dealer fails to pay
8 the required estimated tax for his or her consolidated return
9 as a whole, each filing location shall stand on its own with
10 respect to calculating penalties pursuant to paragraph (e).

11 Section 13. Subsection (10) of section 213.21, Florida
12 Statutes, is amended to read:

13 213.21 Informal conferences; compromises.--

14 (10)(a) ~~Effective July 1, 2003,~~ Notwithstanding any
15 other provision of law and solely for the purpose of
16 administering the taxes tax imposed by ss. 125.0104 and
17 125.0108 and chapter 212, except s. 212.0606, under the
18 circumstances set forth in this subsection, the department
19 shall settle or compromise a taxpayer's liability for penalty
20 without requiring the taxpayer to submit a written request for
21 compromise or settlement.

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

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

26 a. No noncompliant filing event in the immediately
27 preceding 12-month period and no unresolved ~~chapter 212~~
28 liability under s. 125.0104, s. 125.0108, or chapter 212
29 resulting from a noncompliant filing event; or

30 b. One noncompliant filing event in the immediately
31 preceding 12-month period, resolution of the current

1 noncompliant filing event through payment of tax and interest
2 and the filing of a return within 30 days after notification
3 by the department, and no unresolved ~~chapter 212~~ liability
4 under s. 125.0104, s. 125.0108, or chapter 212 resulting from
5 a noncompliant filing event.

6 2. If a taxpayer has two or more noncompliant filing
7 events in the immediately preceding 12-month period, the
8 taxpayer shall be liable, absent a showing by the taxpayer
9 that the noncompliant filing event was due to extraordinary
10 circumstances, for the penalties provided in s. 125.0104 or s.
11 125.0108 and s. 212.12, including loss of collection
12 allowance, and shall be reported to a credit bureau.

13 (c) For taxpayers who file returns and remit tax on a
14 quarterly basis, any penalty related to a noncompliant filing
15 event shall be settled or compromised if the taxpayer has no
16 noncompliant filing event in the immediately preceding
17 12-month period and no unresolved ~~chapter 212~~ liability under
18 s. 125.0104, s. 125.0108, or chapter 212 resulting from a
19 noncompliant filing event.

20 (d) For purposes of this subsection:

21 1. "Noncompliant filing event" means a failure to
22 timely file a complete and accurate return required under s.
23 125.0104, s. 125.0108, or chapter 212 or a failure to timely
24 pay the amount of tax reported on a return required by s.
25 125.0104, s. 125.0108, or chapter 212.

26 2. "Extraordinary circumstances" means the occurrence
27 of events beyond the control of the taxpayer, such as, but not
28 limited to, the death of the taxpayer, acts of war or
29 terrorism, natural disasters, fire, or other casualty, or the
30 nonfeasance or misfeasance of the taxpayer's employees or
31 representatives responsible for compliance with s. 125.0104,

1 s. 125.0108, or the provisions of chapter 212. With respect to
2 the acts of an employee or representative, the taxpayer must
3 show that the principals of the business lacked actual
4 knowledge of the noncompliance and that the noncompliance was
5 resolved within 30 days after actual knowledge.

6 Section 14. Section 15 of this act, which amends
7 section 213.21, Florida Statutes, shall operate retroactively
8 to July 1, 2003.

9 Section 15. Effective July 1, 2004, section 213.758,
10 Florida Statutes, is created to read:

11 213.758 Procedure regarding unclaimed evidence.--

12 (1) Title to unclaimed evidence or unclaimed tangible
13 personal property lawfully seized pursuant to an
14 investigation, obtained for use as evidence in a proceeding,
15 or held as evidence by the department shall vest permanently
16 in the department 60 days after the conclusion of the related
17 legal proceeding.

18 (a) If the property is of appreciable value, the
19 department may elect to:

20 1. Retain the property for the department's own use;

21 or

22 2. Transfer the property to another unit of state or
23 local government.

24 (b) If the property is not of appreciable value, the
25 agency may elect to destroy it.

26 (2) The department shall prescribe by rule procedures
27 to be followed when transferring title or record of ownership
28 of property of appreciable value or when destroying property
29 not of appreciable value. The rule must also set forth
30 criteria regarding treatment of unclaimed evidence or
31

1 unclaimed tangible personal property, including, but not
2 limited to, notice and timing requirements.

3 (3) This section applies to all unclaimed evidence or
4 unclaimed tangible personal property possessed by the
5 department on the date this section takes effect.

6 Section 16. Effective July 1, 2004, paragraph (a) of
7 subsection (13) of section 365.171, Florida Statutes, is
8 amended to read:

9 365.171 Emergency telephone number "911."--

10 (13) "911" FEE.--

11 (a) Following approval by referendum as set forth in
12 paragraph (b), or following approval by a majority vote of its
13 board of county commissioners, a county may impose a "911" fee
14 to be paid by the local exchange subscribers within its
15 boundaries served by the "911" service. Proceeds from the
16 "911" fee shall be used only for "911" expenditures as set
17 forth in subparagraph 6. The manner of imposing and
18 collecting said payment shall be as follows:

19 1. At the request of the county subscribing to "911"
20 service, the telephone company shall, insofar as is
21 practicable, bill the "911" fee to the local exchange
22 subscribers served by the "911" service, on an individual
23 access line basis, at a rate not to exceed 50 cents per month
24 per line (up to a maximum of 25 access lines per account bill
25 rendered). However, the fee may not be assessed on any pay
26 telephone in this state. A county collecting the fee for the
27 first time may collect the fee for no longer than 36 months
28 without initiating the acquisition of its "911" equipment.

29 2. Fees collected by the telephone company pursuant to
30 subparagraph 1. shall be returned to the county, less the
31 costs of administration retained pursuant to paragraph (c).

1 The county shall provide a minimum of 90 days' written notice
2 to the telephone company prior to the collection of any "911"
3 fees.

4 3. Any county that currently has an operational "911"
5 system or that is actively pursuing the implementation of a
6 "911" system shall establish a fund to be used exclusively for
7 receipt and expenditure of "911" fee revenues collected
8 pursuant to this section. All fees placed in said fund, and
9 any interest accrued thereupon, shall be used solely for "911"
10 costs described in subparagraph 6. The money collected and
11 interest earned in this fund shall be appropriated for "911"
12 purposes by the county commissioners and incorporated into the
13 annual county budget. Such fund shall be included within the
14 financial audit performed in accordance with s. 218.39. A
15 report of the audit shall be forwarded to the office within 60
16 days of its completion. A county may carry forward on an
17 annual basis unspent moneys in the fund for expenditures
18 allowed by this section, or it may reduce its fee. However, in
19 no event shall a county carry forward more than 10 percent of
20 the "911" fee billed for the prior year. The amount of moneys
21 carried forward each year may be accumulated in order to allow
22 for capital improvements described in this subsection. The
23 carryover shall be documented by resolution of the board of
24 county commissioners expressing the purpose of the carryover
25 or by an adopted capital improvement program identifying
26 projected expansion or replacement expenditures for "911"
27 equipment and service features, or both. In no event shall the
28 "911" fee carryover surplus moneys be used for any purpose
29 other than for the "911" equipment, service features, and
30 installation charges authorized in subparagraph 6. Nothing in
31 this section shall prohibit a county from using other sources

1 of revenue for improvements, replacements, or expansions of
2 its "911" system. A county may increase its fee for purposes
3 authorized in this section. However, in no case shall the fee
4 exceed 50 cents per month per line. All current "911" fees
5 shall be reported to the office within 30 days of the start of
6 each county's fiscal period. Any fee adjustment made by a
7 county shall be reported to the office. A county shall give
8 the telephone company a 90-day written notice of such fee
9 adjustment.

10 4. The telephone company shall have no obligation to
11 take any legal action to enforce collection of the "911" fee.
12 The telephone company shall provide quarterly to the county a
13 list of the names, addresses, and telephone numbers of any and
14 all subscribers who have identified to the telephone company
15 their refusal to pay the "911" fee.

16 5. The county subscribing to "911" service shall
17 remain liable to the telephone company for any "911" service,
18 equipment, operation, or maintenance charge owed by the county
19 to the telephone company.

20
21 As used in this paragraph, "telephone company" means an
22 exchange telephone service provider of "911" service or
23 equipment to any county within its certificated area.

24 6. It is the intent of the Legislature that the "911"
25 fee authorized by this section to be imposed by counties will
26 not necessarily provide the total funding required for
27 establishing or providing the "911" service. For purposes of
28 this section, "911" service includes the functions of database
29 management, call taking, location verification, and call
30 transfer. The following costs directly attributable to the
31 establishment and/or provision of "911" service are eligible

1 | for expenditure of moneys derived from imposition of the "911"
2 | fee authorized by this section: the acquisition,
3 | implementation, and maintenance of Public Safety Answering
4 | Point (PSAP) equipment and "911" service features, as defined
5 | in the Florida Public Service Commission's lawfully approved
6 | "911" and related tariffs and/or the acquisition,
7 | installation, and maintenance of other "911" equipment,
8 | including call answering equipment, call transfer equipment,
9 | ANI controllers, ALI controllers, ANI displays, ALI displays,
10 | station instruments, "911" telecommunications systems,
11 | teleprinters, logging recorders, instant playback recorders,
12 | telephone devices for the deaf (TDD) used in the "911" system,
13 | PSAP backup power systems, consoles, automatic call
14 | distributors, and interfaces (hardware and software) for
15 | computer-aided dispatch (CAD) systems; salary and associated
16 | expenses for "911" call takers for that portion of their time
17 | spent taking and transferring "911" calls; salary and
18 | associated expenses for a county to employ a full-time
19 | equivalent "911" coordinator position and a full-time
20 | equivalent staff assistant position per county for the portion
21 | of their time spent administrating the "911" system; training
22 | costs for PSAP call takers in the proper methods and
23 | techniques used in taking and transferring "911" calls;
24 | expenses required to develop and maintain all information (ALI
25 | and ANI databases and other information source repositories)
26 | necessary to properly inform call takers as to location
27 | address, type of emergency, and other information directly
28 | relevant to the "911" call-taking and transferring function;
29 | and, in a county defined in s. 125.011(1), such expenses
30 | related to a nonemergency "311" system, or similar
31 | nonemergency system, which improves the overall efficiency of

1 an existing "911" system or reduces "911" emergency response
2 time for a ~~2-year~~ pilot project that ends June 30, 2009 ~~June~~
3 ~~30, 2003~~. However, no wireless telephone service provider
4 shall be required to participate in this pilot project or to
5 otherwise implement a nonemergency "311" system or similar
6 nonemergency system. The "911" fee revenues shall not be used
7 to pay for any item not listed, including, but not limited to,
8 any capital or operational costs for emergency responses which
9 occur after the call transfer to the responding public safety
10 entity and the costs for constructing buildings, leasing
11 buildings, maintaining buildings, or renovating buildings,
12 except for those building modifications necessary to maintain
13 the security and environmental integrity of the PSAP and "911"
14 equipment rooms.

15 7. It is the goal of the Legislature that enhanced
16 "911" service be available throughout the state. Expenditure
17 by counties of the "911" fees authorized by this section
18 should support this goal to the greatest extent feasible
19 within the context of local service needs and fiscal
20 capability. Nothing in this section shall be construed to
21 prohibit two or more counties from establishing a combined
22 emergency "911" telephone service by interlocal agreement and
23 utilizing the "911" fees authorized by this section for such
24 combined "911" service.

25 Section 17. (1) The Agency for Workforce Innovation
26 shall serve as the state agency for screening applicants for
27 state funding for a qualified job training organization.

28 (2) The Agency for Workforce Innovation shall adopt
29 rules pursuant to sections 120.536(1) and 120.54, Florida
30 Statutes, for the receipt and processing of applications for
31 funding pursuant to subsection (5).

1 (3) For purposes of this section, the term "qualified
2 job training organization" means an organization that:

3 (a) Is located in this state.

4 (b) Is exempt from income taxation under s. 501(c)3 or
5 s. 501(c)4 of the Internal Revenue Code of 1986, as amended.

6 (c) Specializes in the retail sale of donated items.

7 (d) Provides job training and employment services to
8 individuals with workplace disadvantages and disabilities.

9 (e) Uses a majority of its revenues for job training
10 and placement programs that create jobs and foster economic
11 development.

12 (4) To be eligible for funding pursuant to subsection
13 (5), an organization must be certified by the Agency for
14 Workforce Innovation as meeting the criteria specified in
15 subsection (3). Sixty days following notification of
16 certification by the Agency for Workforce Innovation, the
17 Department of Revenue shall begin distributing proceeds to the
18 organization pursuant to subsection (5).

19 (5) The Department of Revenue shall distribute monthly
20 to qualified job training organizations certified as provided
21 in this section an amount equal to the proceeds, as defined in
22 section 212.20(5)(a), Florida Statutes, received and collected
23 in the previous month by the department under the provisions
24 of chapter 212, Florida Statutes, which are generated by a
25 qualified job training organization and remitted on its sales
26 and use tax returns. The total distribution shall not exceed
27 \$3 million annually. Distributions shall begin 60 days
28 following certification pursuant to subsection (4) and shall
29 continue for not more than 2 years. Distributions shall be
30 used solely to encourage and provide economic development
31

1 through capital construction, improvements, or equipment that
2 will result in expanded employment opportunities.

3 (6) After a qualified job training organization is
4 certified, the organization shall use proceeds provided
5 pursuant to subsection (5) solely to encourage and provide
6 economic development through capital construction,
7 improvements, or equipment that will result in expanded
8 employment opportunities.

9 (7) The Department of Revenue may audit a qualified
10 job training organization as provided in section 213.34,
11 Florida Statutes, to verify that the distributions to the
12 organization pursuant to this section have been expended by
13 the organization as required by this section. Such audit
14 information is subject to the confidentiality requirements of
15 chapter 213, Florida Statutes. If the Department of Revenue
16 determines that the distributions have not been expended as
17 required by this section, the department may pursue recovery
18 of such proceeds pursuant to the laws and rules governing the
19 assessment of taxes.

20 (8) Failure to use the proceeds as provided in this
21 section shall be grounds for revoking certification.

22 (9) This section takes effect October 1, 2004, and
23 expires September 30, 2006.

24 Section 18. (1) The taxes levied under sections
25 202.12(1), 202.19(7), 202.15, and 203.01, Florida Statutes,
26 shall not be levied on the actual cost of operating a
27 substitute communications system, as defined in s. 202.11,
28 Florida Statutes, during the period from the effective date of
29 this act through December 31, 2005.

30 (2) The Department of Revenue shall not make
31 assessments of tax on the costs of operating a substitute

1 communications system for the period October 1, 2001 through
2 the effective date of this act. No refunds shall be made of
3 any tax that has been remitted to the Department of Revenue on
4 the costs of operating a substitute communications system
5 prior to the effective date of this act.

6 Section 19. Subsection (9) of section 199.023, Florida
7 Statutes, is amended to read:

8 199.023 Definitions.--As used in this chapter:

9 (9) "Banking organization" means:

10 (a) A bank organized and existing under the laws of
11 any this state;

12 (b) A national bank organized and existing pursuant to
13 the provisions of the National Bank Act, 12 U.S.C. ss. 21 et
14 seq., ~~and maintaining its principal office in this state;~~

15 (c) An Edge Act corporation organized pursuant to the
16 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C.
17 ss. 611 et seq., ~~and maintaining an office in this state;~~

18 (d) An international bank agency licensed pursuant to
19 the laws of any this state;

20 (e) A federal agency licensed pursuant to ss. 4 and 5
21 of the International Banking Act of 1978 ~~to maintain an office~~
22 ~~in this state;~~

23 (f) A savings association organized and existing under
24 the laws of any this state;

25 (g) A federal association organized and existing
26 pursuant to the provisions of the Home Owners' Loan Act of
27 1933, 12 U.S.C. ss. 1461 et seq., ~~and maintaining its~~
28 ~~principal office in this state;~~ or

29 (h) A Florida export finance corporation organized and
30 existing pursuant to the provisions of part V of chapter 288.

31

1 Section 20. Paragraph (b) of subsection (4) of section
2 212.0305, Florida Statutes, is amended to read:

3 212.0305 Convention development taxes; intent;
4 administration; authorization; use of proceeds.--

5 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
6 REQUIREMENTS.--

7 (b) Charter county levy for convention development.--

8 1. Each county, as defined in s. 125.011(1), may
9 impose, pursuant to an ordinance enacted by the governing body
10 of the county, a levy on the exercise within its boundaries of
11 the taxable privilege of leasing or letting transient rental
12 accommodations described in subsection (3) at the rate of 3
13 percent of the total consideration charged therefor. The
14 proceeds of this levy shall be known as the charter county
15 convention development tax.

16 2. All charter county convention development moneys,
17 including any interest accrued thereon, received by a county
18 imposing the levy shall be used as follows:

19 a. Two-thirds of the proceeds shall be used to extend,
20 enlarge, and improve the largest existing publicly owned
21 convention center in the county.

22 b. One-third of the proceeds shall be used to
23 construct a new multipurpose convention/coliseum/exhibition
24 center/stadium or the maximum components thereof as funds
25 permit in the most populous municipality in the county.

26 c. After the completion of any project under
27 sub-subparagraph a., the tax revenues and interest accrued
28 under sub-subparagraph a. may be used to acquire, construct,
29 extend, enlarge, remodel, repair, improve, plan for, operate,
30 manage, or maintain one or more convention centers, stadiums,
31 exhibition halls, arenas, coliseums, ~~or~~ auditoriums, or golf

1 courses, and may be used to acquire and construct an intercity
2 light rail transportation system as described in the Light
3 Rail Transit System Status Report to the Legislature dated
4 April 1988, which shall provide a means to transport persons
5 to and from the largest existing publicly owned convention
6 center in the county and the hotels north of the convention
7 center and to and from the downtown area of the most populous
8 municipality in the county as determined by the county.

9 d. After completion of any project under
10 sub-subparagraph b., the tax revenues and interest accrued
11 under sub-subparagraph b. may be used, as determined by the
12 county, to operate an authority created pursuant to
13 subparagraph 4. or to acquire, construct, extend, enlarge,
14 remodel, repair, improve, operate, or maintain one or more
15 convention centers, stadiums, exhibition halls, arenas,
16 coliseums, auditoriums, golf courses, or related buildings and
17 parking facilities in the most populous municipality in the
18 county.

19 e. For the purposes of completion of any project
20 pursuant to this paragraph, tax revenues and interest accrued
21 may be used:

22 (I) As collateral, pledged, or hypothecated for
23 projects authorized by this paragraph, including bonds issued
24 in connection therewith; or

25 (II) As a pledge or capital contribution in
26 conjunction with a partnership, joint venture, or other
27 business arrangement between a municipality and one or more
28 business entities for projects authorized by this paragraph.

29 3. The governing body of each municipality in which a
30 municipal tourist tax is levied may adopt a resolution
31 prohibiting imposition of the charter county convention

1 development levy within such municipality. If the governing
2 body adopts such a resolution, the convention development levy
3 shall be imposed by the county in all other areas of the
4 county except such municipality. No funds collected pursuant
5 to this paragraph may be expended in a municipality which has
6 adopted such a resolution.

7 4.a. Before the county enacts an ordinance imposing
8 the levy, the county shall notify the governing body of each
9 municipality in which projects are to be developed pursuant to
10 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
11 2.c., or sub-subparagraph 2.d. As a condition precedent to
12 receiving funding, the governing bodies of such municipalities
13 shall designate or appoint an authority that shall have the
14 sole power to:

15 (I) Approve the concept, location, program, and design
16 of the facilities or improvements to be built in accordance
17 with this paragraph and to administer and disburse such
18 proceeds and any other related source of revenue.

19 (II) Appoint and dismiss the authority's executive
20 director, general counsel, and any other consultants retained
21 by the authority. The governing body shall have the right to
22 approve or disapprove the initial appointment of the
23 authority's executive director and general counsel.

24 b. The members of each such authority shall serve for
25 a term of not less than 1 year and shall be appointed by the
26 governing body of such municipality. The annual budget of such
27 authority shall be subject to approval of the governing body
28 of the municipality. If the governing body does not approve
29 the budget, the authority shall use as the authority's budget
30 the previous fiscal year budget.

31

1 c. The authority, by resolution to be adopted from
2 time to time, may invest and reinvest the proceeds from the
3 convention development tax and any other revenues generated by
4 the authority in the same manner that the municipality in
5 which the authority is located may invest surplus funds.

6 5. The charter county convention development levy
7 shall be in addition to any other levy imposed pursuant to
8 this section.

9 6. A certified copy of the ordinance imposing the levy
10 shall be furnished by the county to the department within 10
11 days after approval of such ordinance. The effective date of
12 imposition of the levy shall be the first day of any month at
13 least 60 days after enactment of the ordinance.

14 7. Revenues collected pursuant to this paragraph shall
15 be deposited in a convention development trust fund, which
16 shall be established by the county as a condition precedent to
17 receipt of such funds.

18 Section 21. If any provision of this act or its
19 application to any person or circumstance is held invalid, the
20 invalidity does not affect other provisions or applications of
21 the act which can be given effect without the invalid
22 provision or application, and to this end the provisions of
23 this act are severable.

24 Section 22. Except as otherwise expressly provided in
25 this act, this act shall take effect upon becoming a law.
26
27
28
29
30
31