



HB 0075

2004

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A bill to be entitled
 An act relating to intangible personal property taxes;
 amending ss. 72.011, 192.0105, 192.032, 192.042, 192.091,
 193.114, 196.015, 196.199, 196.1993, 201.23, 212.02,
 213.015, 213.05, 213.053, 213.054, 213.13, 213.27, 213.31,
 215.555, 220.1845, 288.039, 288.1045, 288.106, 376.30781,
 493.6102, 516.031, 627.311, 627.351, 650.05, 655.071,
 733.702, and 766.105, F.S., to conform provisions to the
 repeal of 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
 intangible personal property taxes; providing an effective
 date.

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

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

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

(1)(a) A taxpayer may contest the legality of any
 assessment or denial of refund of tax, fee, surcharge, permit,
 interest, or penalty provided for under s. 125.0104, s.
 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,
 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
 chapter 212, chapter 213, chapter 220, chapter 221, s.



HB 0075

2004

31 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
32 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
33 chapter 563, chapter 564, chapter 565, chapter 624, or s.
34 681.117 by filing an action in circuit court; or, alternatively,
35 the taxpayer may file a petition under the applicable provisions
36 of chapter 120. However, once an action has been initiated under
37 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
38 120.80(14)(b), no action relating to the same subject matter may
39 be filed by the taxpayer in circuit court, and judicial review
40 shall be exclusively limited to appellate review pursuant to s.
41 120.68; and once an action has been initiated in circuit court,
42 no action may be brought under chapter 120.

43 Section 2. Paragraph (a) of subsection (4) of section
44 192.0105, Florida Statutes, is amended to read:

45 192.0105 Taxpayer rights.--There is created a Florida
46 Taxpayer's Bill of Rights for property taxes and assessments to
47 guarantee that the rights, privacy, and property of the
48 taxpayers of this state are adequately safeguarded and protected
49 during tax levy, assessment, collection, and enforcement
50 processes administered under the revenue laws of this state. The
51 Taxpayer's Bill of Rights compiles, in one document, brief but
52 comprehensive statements that summarize the rights and
53 obligations of the property appraisers, tax collectors, clerks
54 of the court, local governing boards, the Department of Revenue,
55 and taxpayers. Additional rights afforded to payors of taxes and
56 assessments imposed under the revenue laws of this state are
57 provided in s. 213.015. The rights afforded taxpayers to assure
58 that their privacy and property are safeguarded and protected
59 during tax levy, assessment, and collection are available only
60 insofar as they are implemented in other parts of the Florida



HB 0075

2004

61 Statutes or rules of the Department of Revenue. The rights so
 62 guaranteed to state taxpayers in the Florida Statutes and the
 63 departmental rules include:

64 (4) THE RIGHT TO CONFIDENTIALITY.--

65 (a) The right to have information kept confidential,
 66 including federal tax information, ad valorem tax returns,
 67 social security numbers, all financial records produced by the
 68 taxpayer, Form DR-219 returns for documentary stamp tax
 69 information, and sworn statements of gross income, copies of
 70 federal income tax returns for the prior year, wage and earnings
 71 statements (W-2 forms), and other documents (see ss. 192.105,
 72 193.074, 193.114(5)~~(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

73 Section 3. Subsections (5), (6), and (7) of section
 74 192.032, Florida Statutes, are amended to read:

75 192.032 Situs of property for assessment purposes.--All
 76 property shall be assessed according to its situs as follows:

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

79 (5)~~(6)~~(a) Notwithstanding the provisions of subsection
 80 (2), personal property used as a marine cargo container in the
 81 conduct of foreign or interstate commerce shall not be deemed to
 82 have acquired a taxable situs within a county when the property
 83 is temporarily halted or stored within the state for a period
 84 not exceeding 180 days.

85 (b) "Marine cargo container" means a nondisposable
 86 receptacle which is of a permanent character, strong enough to
 87 be suitable for repeated use; which is specifically designed to
 88 facilitate the carriage of goods by one or more modes of
 89 transport, one of which shall be by ocean vessel, without
 90 intermediate reloading; and which is fitted with devices



HB 0075

2004

91 permitting its ready handling, particularly in the transfer from
 92 one transport mode to another. The term "marine cargo container"
 93 includes a container when carried on a chassis but does not
 94 include a vehicle or packaging.

95 (6)~~(7)~~ Notwithstanding any other provision of this
 96 section, tangible personal property used in traveling shows such
 97 as carnivals, ice shows, or circuses shall be deemed to be
 98 physically present or habitually located or typically present
 99 only to the extent the value of such property is multiplied by a
 100 fraction, the numerator of which is the number of days such
 101 property is present in Florida during the taxable year and the
 102 denominator of which is the number of days in the taxable year.
 103 However, railroad property of such traveling shows shall be
 104 taxable under s. 193.085(4)(b) and not under this section.

105 Section 4. Subsection (3) of section 192.042, Florida
 106 Statutes, is amended to read:

107 192.042 Date of assessment.--All property shall be
 108 assessed according to its just value as follows:

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

111 Section 5. Subsection (5) of section 192.091, Florida
 112 Statutes, is amended to read:

113 192.091 Commissions of property appraisers and tax
 114 collectors.--

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

118 Section 6. Subsections (4), (5), and (6) of section
 119 193.114, Florida Statutes, are amended to read:

120 193.114 Preparation of assessment rolls.--



HB 0075

2004

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

124 (4)~~(5)~~ For every change made to the assessed or taxable
 125 value of a parcel on an assessment roll subsequent to the
 126 mailing of the notice provided for in s. 200.069, the property
 127 appraiser shall document the reason for such change in the
 128 public records of the office of the property appraiser in a
 129 manner acceptable to the executive director or the executive
 130 director's designee. For every change that decreases the
 131 assessed or taxable value of a parcel on an assessment roll
 132 between the time of complete submission of the tax roll pursuant
 133 to s. 193.1142(3) and mailing of the notice provided for in s.
 134 200.069, the property appraiser shall document the reason for
 135 such change in the public records of the office of the property
 136 appraiser in a manner acceptable to the executive director or
 137 the executive director's designee. Changes made by the value
 138 adjustment board are not subject to the requirements of this
 139 subsection.

140 (5)~~(6)~~ For proprietary purposes, including the furnishing
 141 or sale of copies of the tax roll under s. 119.07(1), the
 142 property appraiser is the custodian of the tax roll and the
 143 copies of it which are maintained by any state agency. The
 144 department or any state or local agency may use copies of the
 145 tax roll received by it for official purposes and shall permit
 146 inspection and examination thereof under s. 119.07(1), but is
 147 not required to furnish copies of the records. A social security
 148 number submitted under s. 196.011(1) is confidential and exempt
 149 from s. 24(a), Art. I of the State Constitution and the
 150 provisions of s. 119.07(1). A copy of documents containing the



HB 0075

2004

151 numbers furnished or sold by the property appraiser, except a
 152 copy furnished to the department, or a copy of documents
 153 containing social security numbers provided by the department or
 154 any state or local agency for inspection or examination by the
 155 public, must exclude those social security numbers.

156 Section 7. Subsection (9) of section 196.015, Florida
 157 Statutes, is amended to read:

158 196.015 Permanent residency; factual determination by
 159 property appraiser.--Intention to establish a permanent
 160 residence in this state is a factual determination to be made,
 161 in the first instance, by the property appraiser. Although any
 162 one factor is not conclusive of the establishment or
 163 nonestablishment of permanent residence, the following are
 164 relevant factors that may be considered by the property
 165 appraiser in making his or her determination as to the intent of
 166 a person claiming a homestead exemption to establish a permanent
 167 residence in this state:

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

170 Section 8. Paragraph (b) of subsection (2) of section
 171 196.199, Florida Statutes, is amended to read:

172 196.199 Government property exemption.--

173 (2) Property owned by the following governmental units but
 174 used by nongovernmental lessees shall only be exempt from
 175 taxation under the following conditions:

176 (b) Except as provided in paragraph (c), the exemption
 177 provided by this subsection shall not apply to those portions of
 178 a leasehold or other possessory interest in real property,
 179 except for any leasehold or other possessory interest described
 180 in s. 4(a), Art. VII of the State Constitution or subsection



HB 0075

2004

181 (7), owned by the United States, the state, any political
182 subdivision of the state, any municipality of the state, or any
183 agency, authority, and other public body corporate of the state,
184 which are undeveloped or predominantly used for residential or
185 commercial purposes and upon which rental payments are due
186 ~~defined by s. 199.023(1)(d), subject to the provisions of~~
187 ~~subsection (7). Such leasehold or other interest shall be taxed~~
188 ~~only as intangible personal property pursuant to chapter 199 if~~
189 ~~rental payments are due in consideration of such leasehold or~~
190 ~~other interest.~~ If no rental payments are due pursuant to the
191 agreement creating such leasehold or other possessory interest,
192 the leasehold or other possessory interest shall be taxed as
193 real property. Nothing in this paragraph shall be deemed to
194 exempt personal property, buildings, or other real property
195 improvements owned by the lessee from ad valorem taxation.

196 Section 9. Section 196.1993, Florida Statutes, is amended
197 to read:

198 196.1993 Certain agreements with local governments for use
199 of public property; exemption.--Any agreement entered into with
200 a local governmental authority prior to January 1, 1969, for use
201 of public property, under which it was understood and agreed in
202 a written instrument or by special act that no ad valorem real
203 property taxes would be paid by the licensee or lessee, shall be
204 deemed a license or management agreement for the use or
205 management of public property. Such interest shall be deemed not
206 to convey an interest in the property and shall not be subject
207 to ad valorem real property taxation. Nothing in this section
208 shall be deemed to exempt such licensee from ~~the ad valorem~~
209 ~~intangible tax and~~ the ad valorem personal property tax.



HB 0075

2004

210 Section 10. Subsection (4) of section 201.23, Florida
 211 Statutes, is amended to read:

212 201.23 Foreign notes and other written obligations
 213 exempt.--

214 (4)(a) The excise taxes imposed by this chapter shall not
 215 apply to the documents, notes, evidences of indebtedness,
 216 financing statements, drafts, bills of exchange, or other
 217 taxable items dealt with, made, issued, drawn upon, accepted,
 218 delivered, shipped, received, signed, executed, assigned,
 219 transferred, or sold by or to a banking organization, ~~as defined~~
 220 ~~in s. 199.023(9)~~, in the conduct of an international banking
 221 transaction, ~~as defined in s. 199.023(11)~~. Nothing in this
 222 subsection shall be construed to change the application of
 223 paragraph (2)(a).

224 (b) For purposes of this subsection:

225 1. "Banking organization" means:

226 a. A bank organized and existing under the laws of this
 227 state;

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

231 c. An Edge Act corporation organized pursuant to the
 232 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss.
 233 611 et seq., and maintaining an office in this state;

234 d. An international bank agency licensed pursuant to the
 235 laws of this state;

236 e. A federal agency licensed pursuant to ss. 4 and 5 of
 237 the International Banking Act of 1978 to maintain an office in
 238 this state;



HB 0075

2004

239 f. A savings association organized and existing under the
240 laws of this state;

241 g. A federal association organized and existing pursuant
242 to the provisions of the Home Owners' Loan Act of 1933, 12
243 U.S.C. ss. 1461 et seq., and maintaining its principal office in
244 this state; or

245 h. A Florida export finance corporation organized and
246 existing pursuant to the provisions of part V of chapter 288.

247 2. "International banking transaction" means:

248 a. The financing of the exportation from, or the
249 importation into, the United States or between jurisdictions
250 abroad of tangible personal property or services;

251 b. The financing of the production, preparation, storage,
252 or transportation of tangible personal property or services
253 which are identifiable as being directly and solely for export
254 from, or import into, the United States or between jurisdictions
255 abroad;

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

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

264 e. Entering into foreign exchange trading or hedging
265 transactions in connection with the activities described in sub-
266 subparagraph d.

267 Section 11. Subsection (19) of section 212.02, Florida
268 Statutes, is amended to read:



HB 0075

2004

269 212.02 Definitions.--The following terms and phrases when
 270 used in this chapter have the meanings ascribed to them in this
 271 section, except where the context clearly indicates a different
 272 meaning:

273 (19) "Tangible personal property" means and includes
 274 personal property which may be seen, weighed, measured, or
 275 touched or is in any manner perceptible to the senses, including
 276 electric power or energy, boats, motor vehicles and mobile homes
 277 as defined in s. 320.01(1) and (2), aircraft as defined in s.
 278 330.27, and all other types of vehicles. The term "tangible
 279 personal property" does not include stocks, bonds, notes,
 280 insurance, or other obligations or securities; ~~intangibles as~~
 281 ~~defined by the intangible tax law of the state;~~ or pari-mutuel
 282 tickets sold or issued under the racing laws of the state.

283 Section 12. Subsections (3), (6), and (11) of section
 284 213.015, Florida Statutes, are amended to read:

285 213.015 Taxpayer rights.--There is created a Florida
 286 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 287 and property of Florida taxpayers are adequately safeguarded and
 288 protected during tax assessment, collection, and enforcement
 289 processes administered under the revenue laws of this state. The
 290 Taxpayer's Bill of Rights compiles, in one document, brief but
 291 comprehensive statements which explain, in simple, nontechnical
 292 terms, the rights and obligations of the Department of Revenue
 293 and taxpayers. Section 192.0105 provides additional rights
 294 afforded to payors of property taxes and assessments. The rights
 295 afforded taxpayers to ensure that their privacy and property are
 296 safeguarded and protected during tax assessment and collection
 297 are available only insofar as they are implemented in other
 298 parts of the Florida Statutes or rules of the Department of



HB 0075

2004

299 Revenue. The rights so guaranteed Florida taxpayers in the
 300 Florida Statutes and the departmental rules are:

301 (3) The right to be represented or advised by counsel or
 302 other qualified representatives at any time in administrative
 303 interactions with the department, the right to procedural
 304 safeguards with respect to recording of interviews during tax
 305 determination or collection processes conducted by the
 306 department, the right to be treated in a professional manner by
 307 department personnel, and the right to have audits, inspections
 308 of records, and interviews conducted at a reasonable time and
 309 place except in criminal and internal investigations (see ss.
 310 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),
 311 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 312 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

313 (6) The right to be informed of impending collection
 314 actions which require sale or seizure of property or freezing of
 315 assets, except jeopardy assessments, and the right to at least
 316 30 days' notice in which to pay the liability or seek further
 317 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,
 318 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 319 213.73(3), 213.731, and 220.739).

320 (11) The right to procedures for requesting cancellation,
 321 release, or modification of liens filed by the department and
 322 for requesting that any lien which is filed in error be so noted
 323 on the lien cancellation filed by the department, in public
 324 notice, and in notice to any credit agency at the taxpayer's
 325 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and
 326 220.819).

327 Section 13. Section 213.05, Florida Statutes, is amended
 328 to read:



HB 0075

2004

329 213.05 Department of Revenue; control and administration
 330 of revenue laws.--The Department of Revenue shall have only
 331 those responsibilities for ad valorem taxation specified to the
 332 department in chapter 192, taxation, general provisions; chapter
 333 193, assessments; chapter 194, administrative and judicial
 334 review of property taxes; chapter 195, property assessment
 335 administration and finance; chapter 196, exemption; chapter 197,
 336 tax collections, sales, and liens; ~~chapter 199, intangible~~
 337 ~~personal property taxes;~~ and chapter 200, determination of
 338 millage. The Department of Revenue shall have the responsibility
 339 of regulating, controlling, and administering all revenue laws
 340 and performing all duties as provided in s. 125.0104, the Local
 341 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 342 chapter 198, estate taxes; chapter 201, excise tax on documents;
 343 chapter 202, communications services tax; chapter 203, gross
 344 receipts taxes; chapter 206, motor and other fuel taxes; chapter
 345 211, tax on production of oil and gas and severance of solid
 346 minerals; chapter 212, tax on sales, use, and other
 347 transactions; chapter 220, income tax code; chapter 221,
 348 emergency excise tax; ss. 336.021 and 336.025, taxes on motor
 349 fuel and special fuel; s. 370.07(3), Apalachicola Bay oyster
 350 surcharge; s. 376.11, pollutant spill prevention and control; s.
 351 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;
 352 s. 538.09, registration of secondhand dealers; s. 538.25,
 353 registration of secondary metals recyclers; s. 624.4621, group
 354 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;
 355 s. 624.475, commercial self-insurance fund premium tax; ss.
 356 624.509-624.511, insurance code: administration and general
 357 provisions; s. 624.515, State Fire Marshal regulatory
 358 assessment; s. 627.357, medical malpractice self-insurance



HB 0075

2004

359 premium tax; s. 629.5011, reciprocal insurers premium tax; and
 360 s. 681.117, motor vehicle warranty enforcement.

361 Section 14. Subsections (1) and (4), paragraphs (k) and
 362 (p) of subsection (7), and paragraph (a) of subsection (14) of
 363 section 213.053, Florida Statutes, are amended to read:

364 213.053 Confidentiality and information sharing.--

365 (1)(a) The provisions of this section apply to s.
 366 125.0104, county government; s. 125.0108, tourist impact tax;
 367 chapter 175, municipal firefighters' pension trust funds;
 368 chapter 185, municipal police officers' retirement trust funds;
 369 chapter 198, estate taxes; ~~chapter 199, intangible personal~~
 370 ~~property taxes~~; chapter 201, excise tax on documents; chapter
 371 203, gross receipts taxes; chapter 211, tax on severance and
 372 production of minerals; chapter 212, tax on sales, use, and
 373 other transactions; chapter 220, income tax code; chapter 221,
 374 emergency excise tax; s. 252.372, emergency management,
 375 preparedness, and assistance surcharge; s. 370.07(3),
 376 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill
 377 prevention and control; s. 403.718, waste tire fees; s.
 378 403.7185, lead-acid battery fees; s. 538.09, registration of
 379 secondhand dealers; s. 538.25, registration of secondary metals
 380 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.
 381 681.117, motor vehicle warranty enforcement; and s. 896.102,
 382 reports of financial transactions in trade or business.

383 (b) The provisions of this section also apply to chapter
 384 202, the Communications Services Tax Simplification Law. This
 385 paragraph is subject to the Open Government Sunset Review Act of
 386 1995 in accordance with s. 119.15, and shall stand repealed on
 387 October 2, 2006, unless reviewed and saved from repeal through
 388 reenactment by the Legislature.



HB 0075

2004

389 (4) Nothing contained in this section shall prevent the
390 department from publishing statistics so classified as to
391 prevent the identification of particular accounts, reports,
392 declarations, or returns or prevent the department from
393 disclosing to the Chief Financial Officer the names and
394 addresses of those taxpayers who have claimed ~~an exemption~~
395 ~~pursuant to s. 199.185(1)(i) or~~ a deduction pursuant to s.
396 220.63(5).

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

399 (k)1. Payment information relative to chapters ~~199~~, 201,
400 212, 220, 221, and 624 to the Office of Tourism, Trade, and
401 Economic Development, or its employees or agents that are
402 identified in writing by the office to the department, in the
403 administration of the tax refund program for qualified defense
404 contractors authorized by s. 288.1045 and the tax refund program
405 for qualified target industry businesses authorized by s.
406 288.106.

407 2. Information relative to tax credits taken by a business
408 under s. 220.191 and exemptions or tax refunds received by a
409 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
410 and Economic Development, or its employees or agents that are
411 identified in writing by the office to the department, in the
412 administration and evaluation of the capital investment tax
413 credit program authorized in s. 220.191 and the semiconductor,
414 defense, and space tax exemption program authorized in s.
415 212.08(5)(j).

416 (p) Information relative to ss. ~~199.1055~~, 220.1845, and
417 376.30781 to the Department of Environmental Protection in the
418 conduct of its official business.



HB 0075

2004

419
420 Disclosure of information under this subsection shall be
421 pursuant to a written agreement between the executive director
422 and the agency. Such agencies, governmental or nongovernmental,
423 shall be bound by the same requirements of confidentiality as
424 the Department of Revenue. Breach of confidentiality is a
425 misdemeanor of the first degree, punishable as provided by s.
426 775.082 or s. 775.083.

427 (14)(a) Notwithstanding any other provision of this
428 section, the department shall, subject to the safeguards
429 specified in paragraph (c), disclose to the Division of
430 Corporations of the Department of State the name, address,
431 federal employer identification number, and duration of tax
432 filings with this state of all corporate or partnership entities
433 which are not on file or have a dissolved status with the
434 Division of Corporations and which have filed tax returns
435 pursuant to ~~either chapter 199 or~~ chapter 220.

436 Section 15. Section 213.054, Florida Statutes, is amended
437 to read:

438 213.054 Persons claiming tax exemptions or deductions;
439 annual report.--The Department of Revenue shall be responsible
440 for monitoring the utilization of ~~tax exemptions~~ and tax
441 deductions authorized pursuant to chapter 81-179, Laws of
442 Florida. On or before September 1 of each year, the department
443 shall report to the Chief Financial Officer the names and
444 addresses of all persons who have claimed ~~an exemption pursuant~~
445 ~~to s. 199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

446 Section 16. Subsection (2) of section 213.13, Florida
447 Statutes, is amended to read:



HB 0075

2004

448 213.13 Electronic remittance and distribution of funds
449 collected by clerks of the court.--

450 (2) The funds to be remitted electronically by the clerks
451 include proceeds from the taxes imposed by ~~chapter 199~~, chapter
452 201~~7~~, and all other fees, fines, reimbursements, court costs, or
453 other court-related funds that the clerks must remit to the
454 state pursuant to law. At a minimum, these electronic remittance
455 procedures must include:

456 (a) The prescribed reporting frequency and time period for
457 the clerks to remit such funds and the prescribed time period in
458 which the department must electronically deposit the funds
459 received to the appropriate state and local funds and accounts;

460 (b) The electronic format and type of debit remittance
461 system to be used by the clerks to remit the funds to the
462 department;

463 (c) The means of communication used to transmit the
464 required information; and

465 (d) The information that must be submitted with such
466 remittance.

467 Section 17. Section 213.27, Florida Statutes, is amended
468 to read:

469 213.27 Contracts with debt collection agencies and certain
470 vendors.--

471 (1) The Department of Revenue may, for the purpose of
472 collecting any delinquent taxes due from a taxpayer, including
473 taxes for which a bill or notice has been generated, contract
474 with any debt collection agency or attorney doing business
475 within or without this state for the collection of such
476 delinquent taxes including penalties and interest thereon. The
477 department may also share confidential information pursuant to



HB 0075

2004

478 the contract necessary for the collection of delinquent taxes
479 and taxes for which a billing or notice has been generated.
480 Contracts will be made pursuant to chapter 287. The taxpayer
481 must be notified by mail by the department, its employees, or
482 its authorized representative 30 days prior to commencing any
483 litigation to recover any delinquent taxes. The taxpayer must be
484 notified by mail by the department 30 days prior to the
485 department assigning the collection of any taxes to the debt
486 collection agency.

487 ~~(2) The department may enter into contracts with any~~
488 ~~individual or business for the purpose of identifying intangible~~
489 ~~personal property tax liability. Contracts may provide for the~~
490 ~~identification of assets subject to the tax on intangible~~
491 ~~personal property, the determination of value of such property,~~
492 ~~the requirement for filing a tax return and the collection of~~
493 ~~taxes due, including applicable penalties and interest thereon.~~
494 ~~The department may share confidential information pursuant to~~
495 ~~the contract necessary for the identification of taxable~~
496 ~~intangible personal property. Contracts shall be made pursuant~~
497 ~~to chapter 287. The taxpayer must be notified by mail by the~~
498 ~~department 30 days prior to the department assigning~~
499 ~~identification of intangible personal property to an individual~~
500 ~~or business.~~

501 (2)~~(3)~~ Any contract may provide, in the discretion of the
502 executive director of the Department of Revenue, the manner in
503 which the compensation for such services will be paid. Under
504 standards established by the department, such compensation shall
505 be added to the amount of the tax and collected as a part
506 thereof by the agency or deducted from the amount of tax,
507 penalty, and interest actually collected.



HB 0075

2004

508 (3)~~(4)~~ All funds collected under the terms of the
509 contract, less the fees provided in the contract, shall be
510 remitted to the department within 30 days from the date of
511 collection from a taxpayer. Forms to be used for such purpose
512 shall be prescribed by the department.

513 (4)~~(5)~~ The department shall require a bond from the debt
514 collection agency ~~or the individual or business contracted with~~
515 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing
516 compliance with the terms of the contract. However, a bond of
517 \$10,000 is required from a debt collection agency if the agency
518 does not actually collect and remit delinquent funds to the
519 department.

520 (5)~~(6)~~ The department may, for the purpose of ascertaining
521 the amount of or collecting any taxes due from a person doing
522 mail order business in this state, contract with any auditing
523 agency doing business within or without this state for the
524 purpose of conducting an audit of such mail order business;
525 however, such audit agency may not conduct an audit on behalf of
526 the department of any person domiciled in this state, person
527 registered for sales and use tax purposes in this state, or
528 corporation filing a Florida corporate tax return, if any such
529 person or corporation objects to such audit in writing to the
530 department and the auditing agency. The department shall notify
531 the taxpayer by mail at least 30 days before the department
532 assigns the collection of such taxes.

533 (6)~~(7)~~ Confidential information shared by the department
534 with debt collection or auditing agencies ~~or individuals or~~
535 ~~businesses with which the department has contracted under~~
536 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),
537 and debt collection or auditing agencies ~~and individuals or~~



HB 0075

2004

538 ~~businesses with which the department has contracted under~~
539 ~~subsection (2)~~ shall be bound by the same requirements of
540 confidentiality as the Department of Revenue. Breach of
541 confidentiality is a misdemeanor of the first degree, punishable
542 as provided by ss. 775.082 and 775.083.

543 (7)~~(8)~~(a) The executive director of the department may
544 enter into contracts with private vendors to develop and
545 implement systems to enhance tax collections where compensation
546 to the vendors is funded through increased tax collections. The
547 amount of compensation paid to a vendor shall be based on a
548 percentage of increased tax collections attributable to the
549 system after all administrative and judicial appeals are
550 exhausted, and the total amount of compensation paid to a vendor
551 shall not exceed the maximum amount stated in the contract.

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

557 (c) Disclosure of information under this subsection shall
558 be pursuant to a written agreement between the executive
559 director and the private vendors. The vendors shall be bound by
560 the same requirements of confidentiality as the department.
561 Breach of confidentiality is a misdemeanor of the first degree,
562 punishable as provided in s. 775.082 or s. 775.083.

563 Section 18. Section 213.31, Florida Statutes, is amended
564 to read:

565 213.31 Corporation Tax Administration Trust Fund.--There
566 is hereby created in the State Treasury the Corporation Tax
567 Administration Trust Fund. Moneys in the fund are hereby



HB 0075

2004

568 appropriated to the Department of Revenue for the administration
 569 of taxes levied upon corporations, including, but not limited
 570 to, those imposed under ~~chapter 199~~, chapter 220, or chapter
 571 221.

572 Section 19. Paragraph (c) of subsection (6) of section
 573 215.555, Florida Statutes, is amended to read:

574 215.555 Florida Hurricane Catastrophe Fund.--

575 (6) REVENUE BONDS.--

576 (c) *Florida Hurricane Catastrophe Fund Finance*
 577 *Corporation*.--

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

580 a. The public benefits corporation created under this
 581 paragraph will provide a mechanism necessary for the cost-
 582 effective and efficient issuance of bonds. This mechanism will
 583 eliminate unnecessary costs in the bond issuance process,
 584 thereby increasing the amounts available to pay reimbursement
 585 for losses to property sustained as a result of hurricane
 586 damage.

587 b. The purpose of such bonds is to fund reimbursements
 588 through the Florida Hurricane Catastrophe Fund to pay for the
 589 costs of construction, reconstruction, repair, restoration, and
 590 other costs associated with damage to properties of
 591 policyholders of covered policies due to the occurrence of a
 592 hurricane.

593 c. The efficacy of the financing mechanism will be
 594 enhanced by the corporation's ownership of the assessments, by
 595 the insulation of the assessments from possible bankruptcy
 596 proceedings, and by covenants of the state with the
 597 corporation's bondholders.



HB 0075

2004

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

601 b. The corporation shall operate under a five-member board
602 of directors consisting of the Governor or a designee, the Chief
603 Financial Officer or a designee, the Attorney General or a
604 designee, the director of the Division of Bond Finance of the
605 State Board of Administration, and the senior employee of the
606 State Board of Administration responsible for operations of the
607 Florida Hurricane Catastrophe Fund.

608 c. The corporation has all of the powers of corporations
609 under chapter 607 and under chapter 617, subject only to the
610 provisions of this subsection.

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

614 e. The corporation may invest in any of the investments
615 authorized under s. 215.47.

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

620 3.a. In actions under chapter 75 to validate any bonds
621 issued by the corporation, the notice required by s. 75.06 shall
622 be published only in Leon County and in two newspapers of
623 general circulation in the state, and the complaint and order of
624 the court shall be served only on the State Attorney of the
625 Second Judicial Circuit.

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



HB 0075

2004

628 of the board to direct the Office of Insurance Regulation to
629 levy the assessments and to collect the proceeds of the revenues
630 pledged to the payment of such bonds as long as any such bonds
631 remain outstanding unless adequate provision has been made for
632 the payment of such bonds pursuant to the documents authorizing
633 the issuance of such bonds.

634 4. The bonds of the corporation are not a debt of the
635 state or of any political subdivision, and neither the state nor
636 any political subdivision is liable on such bonds. The
637 corporation does not have the power to pledge the credit, the
638 revenues, or the taxing power of the state or of any political
639 subdivision. The credit, revenues, or taxing power of the state
640 or of any political subdivision shall not be deemed to be
641 pledged to the payment of any bonds of the corporation.

642 5.a. The property, revenues, and other assets of the
643 corporation; the transactions and operations of the corporation
644 and the income from such transactions and operations; and all
645 bonds issued under this paragraph and interest on such bonds are
646 exempt from taxation by the state and any political subdivision,
647 including ~~the intangibles tax under chapter 199 and the income~~
648 tax under chapter 220. This exemption does not apply to any tax
649 imposed by chapter 220 on interest, income, or profits on debt
650 obligations owned by corporations other than the Florida
651 Hurricane Catastrophe Fund Finance Corporation.

652 b. All bonds of the corporation shall be and constitute
653 legal investments without limitation for all public bodies of
654 this state; for all banks, trust companies, savings banks,
655 savings associations, savings and loan associations, and
656 investment companies; for all administrators, executors,
657 trustees, and other fiduciaries; for all insurance companies and



HB 0075

2004

658 associations and other persons carrying on an insurance
 659 business; and for all other persons who are now or may hereafter
 660 be authorized to invest in bonds or other obligations of the
 661 state and shall be and constitute eligible securities to be
 662 deposited as collateral for the security of any state, county,
 663 municipal, or other public funds. This sub-subparagraph shall be
 664 considered as additional and supplemental authority and shall
 665 not be limited without specific reference to this sub-
 666 subparagraph.

667 6. The corporation and its corporate existence shall
 668 continue until terminated by law; however, no such law shall
 669 take effect as long as the corporation has bonds outstanding
 670 unless adequate provision has been made for the payment of such
 671 bonds pursuant to the documents authorizing the issuance of such
 672 bonds. Upon termination of the existence of the corporation, all
 673 of its rights and properties in excess of its obligations shall
 674 pass to and be vested in the state.

675 Section 20. Subsection (1) and paragraph (b) of subsection
 676 (3) of section 220.1845, Florida Statutes, are amended to read:

677 220.1845 Contaminated site rehabilitation tax credit.--

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

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

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

685 2. A drycleaning-solvent-contaminated site at which
 686 cleanup is undertaken by the real property owner pursuant to s.
 687 376.3078(11), if the real property owner is not also, and has



HB 0075

2004

688 never been, the owner or operator of the drycleaning facility
689 where the contamination exists; or

690 3. A brownfield site in a designated brownfield area under
691 s. 376.80.

692 (b) A tax credit applicant, or multiple tax credit
693 applicants working jointly to clean up a single site, may not be
694 granted more than \$250,000 per year in tax credits for each site
695 voluntarily rehabilitated. Multiple tax credit applicants shall
696 be granted tax credits in the same proportion as their
697 contribution to payment of cleanup costs. Subject to the same
698 conditions and limitations as provided in this section, a
699 municipality, county, or other tax credit applicant which
700 voluntarily rehabilitates a site may receive not more than
701 \$250,000 per year in tax credits which it can subsequently
702 transfer subject to the provisions in paragraph (g)~~(h)~~.

703 (c) If the credit granted under this section is not fully
704 used in any one year because of insufficient tax liability on
705 the part of the corporation, the unused amount may be carried
706 forward for a period not to exceed 5 years. The carryover credit
707 may be used in a subsequent year when the tax imposed by this
708 chapter for that year exceeds the credit for which the
709 corporation is eligible in that year under this section after
710 applying the other credits and unused carryovers in the order
711 provided by s. 220.02(8). Five years after the date a credit is
712 granted under this section, such credit expires and may not be
713 used. However, if during the 5-year period the credit is
714 transferred, in whole or in part, pursuant to paragraph (h),
715 each transferee has 5 years after the date of transfer to use
716 its credit.



HB 0075

2004

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

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

724 (e)(f) A tax credit applicant that receives state-funded
725 site rehabilitation under s. 376.3078(3) for rehabilitation of a
726 drycleaning-solvent-contaminated site is ineligible to receive
727 credit under this section for costs incurred by the tax credit
728 applicant in conjunction with the rehabilitation of that site
729 during the same time period that state-administered site
730 rehabilitation was underway.

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

734 (g)(h)1. Tax credits that may be available under this
735 section to an entity eligible under s. 376.30781 may be
736 transferred after a merger or acquisition to the surviving or
737 acquiring entity and used in the same manner and with the same
738 limitations.

739 2. The entity or its surviving or acquiring entity as
740 described in subparagraph 1., may transfer any unused credit in
741 whole or in units of no less than 25 percent of the remaining
742 credit. The entity acquiring such credit may use it in the same
743 manner and with the same limitation as described in this
744 section. Such transferred credits may not be transferred again
745 although they may succeed to a surviving or acquiring entity



HB 0075

2004

746 subject to the same conditions and limitations as described in
747 this section.

748 3. In the event the credit provided for under this section
749 is reduced either as a result of a determination by the
750 Department of Environmental Protection or an examination or
751 audit by the Department of Revenue, such tax deficiency shall be
752 recovered from the first entity, or the surviving or acquiring
753 entity, to have claimed such credit up to the amount of credit
754 taken. Any subsequent deficiencies shall be assessed against any
755 entity acquiring and claiming such credit, or in the case of
756 multiple succeeding entities in the order of credit succession.

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

764 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
765 FORFEITURE.--

766 (b) In addition to its existing audit and investigation
767 authority relating to ~~chapter 199~~ and this chapter, the
768 Department of Revenue may perform any additional financial and
769 technical audits and investigations, including examining the
770 accounts, books, or records of the tax credit applicant, which
771 are necessary to verify the site rehabilitation costs included
772 in a tax credit return and to ensure compliance with this
773 section. The Department of Environmental Protection shall
774 provide technical assistance, when requested by the Department



HB 0075

2004

775 of Revenue, on any technical audits performed pursuant to this
776 section.

777 Section 21. Paragraph (b) of subsection (2) of section
778 288.039, Florida Statutes, is amended to read:

779 288.039 Employing and Training our Youths (ENTRY).--

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

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

784 1. Taxes on sales, use, and other transactions under
785 chapter 212.

786 2. Corporate income taxes under chapter 220.

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

788 ~~3.4.~~ Emergency excise taxes under chapter 221.

789 ~~4.5.~~ Excise taxes on documents under chapter 201.

790 ~~5.6.~~ Ad valorem taxes paid, as defined in s. 220.03(1).

791 ~~6.7.~~ Insurance premium taxes under s. 624.509.

792 ~~7.8.~~ Occupational license fees under chapter 205.

793
794 However, an eligible business may not receive a refund under
795 this section for any amount of credit, refund, or exemption
796 granted to that business for any of such taxes or fees. If a
797 refund for such taxes or fees is provided by the office, which
798 taxes or fees are subsequently adjusted by the application of
799 any credit, refund, or exemption granted to the eligible
800 business other than as provided in this section, the business
801 shall reimburse the office for the amount of that credit,
802 refund, or exemption. An eligible business shall notify and
803 tender payment to the office within 20 days after receiving any



HB 0075

2004

804 credit, refund, or exemption other than the one provided in this
 805 section.

806 Section 22. Paragraph (f) of subsection (2) and paragraphs
 807 (b), (c), and (d) of subsection (3) of section 288.1045, Florida
 808 Statutes, are amended to read:

809 288.1045 Qualified defense contractor tax refund
 810 program.--

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

812 (f) After entering into a tax refund agreement pursuant to
 813 subsection (4), a qualified applicant may receive refunds from
 814 the Economic Development Trust Fund for the following taxes due
 815 and paid by the qualified applicant beginning with the
 816 applicant's first taxable year that begins after entering into
 817 the agreement:

818 1. Taxes on sales, use, and other transactions paid
 819 pursuant to chapter 212.

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

821 ~~3. Intangible personal property taxes paid pursuant to~~
 822 ~~chapter 199.~~

823 3.4. Emergency excise taxes paid pursuant to chapter 221.

824 4.5. Excise taxes paid on documents pursuant to chapter
 825 201.

826 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
 827 on June 1, 1996.

828
 829 However, a qualified applicant may not receive a tax refund
 830 pursuant to this section for any amount of credit, refund, or
 831 exemption granted such contractor for any of such taxes. If a
 832 refund for such taxes is provided by the office, which taxes are
 833 subsequently adjusted by the application of any credit, refund,



HB 0075

2004

834 or exemption granted to the qualified applicant other than that
835 provided in this section, the qualified applicant shall
836 reimburse the Economic Development Trust Fund for the amount of
837 such credit, refund, or exemption. A qualified applicant must
838 notify and tender payment to the office within 20 days after
839 receiving a credit, refund, or exemption, other than that
840 provided in this section.

841 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
842 DETERMINATION.--

843 (b) Applications for certification based on the
844 consolidation of a Department of Defense contract or a new
845 Department of Defense contract must be submitted to the office
846 as prescribed by the office and must include, but are not
847 limited to, the following information:

848 1. The applicant's federal employer identification number,
849 the applicant's Florida sales tax registration number, and a
850 notarized signature of an officer of the applicant.

851 2. The permanent location of the manufacturing,
852 assembling, fabricating, research, development, or design
853 facility in this state at which the project is or is to be
854 located.

855 3. The Department of Defense contract numbers of the
856 contract to be consolidated, the new Department of Defense
857 contract number, or the "RFP" number of a proposed Department of
858 Defense contract.

859 4. The date the contract was executed or is expected to be
860 executed, and the date the contract is due to expire or is
861 expected to expire.

862 5. The commencement date for project operations under the
863 contract in this state.



HB 0075

2004

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

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

869 8. The percentage of the applicant's gross receipts
 870 derived from Department of Defense contracts during the 5
 871 taxable years immediately preceding the date the application is
 872 submitted.

873 9. The amount of:

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

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

877 ~~c. Intangible personal property taxes paid pursuant to~~
 878 ~~chapter 199;~~

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

880 d.e. Excise taxes paid on documents pursuant to chapter
 881 201; and

882 e.f. Ad valorem taxes paid

883

884 during the 5 fiscal years immediately preceding the date of the
 885 application, and the projected amounts of such taxes to be due
 886 in the 3 fiscal years immediately following the date of the
 887 application.

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

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



HB 0075

2004

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

906 13. Any additional information requested by the office.

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

911 1. The applicant's federal employer identification number,
912 the applicant's Florida sales tax registration number, and a
913 notarized signature of an officer of the applicant.

914 2. The permanent location of the manufacturing,
915 assembling, fabricating, research, development, or design
916 facility in this state at which the project is or is to be
917 located.

918 3. The Department of Defense contract numbers of the
919 contract under which the defense production jobs will be
920 converted to nondefense production jobs.



HB 0075

2004

921 4. The date the contract was executed, and the date the
 922 contract is due to expire or is expected to expire, or was
 923 canceled.

924 5. The commencement date for the nondefense production
 925 operations in this state.

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

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

931 8. The percentage of the applicant's gross receipts
 932 derived from Department of Defense contracts during the 5
 933 taxable years immediately preceding the date the application is
 934 submitted.

935 9. The amount of:

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

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

939 ~~c. Intangible personal property taxes paid pursuant to~~
 940 ~~chapter 199;~~

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

942 d.e. Excise taxes paid on documents pursuant to chapter
 943 201; and

944 e.f. Ad valorem taxes paid

945
 946 during the 5 fiscal years immediately preceding the date of the
 947 application, and the projected amounts of such taxes to be due
 948 in the 3 fiscal years immediately following the date of the
 949 application.



HB 0075

2004

950 10. The estimated amount of tax refunds to be claimed for
951 each fiscal year.

952 11. A brief statement concerning the applicant's need for
953 tax refunds, and the proposed uses of such refunds by the
954 applicant.

955 12. A resolution adopted by the county commissioners of
956 the county in which the project will be located, which
957 recommends the applicant be approved as a qualified applicant,
958 and which indicates that the necessary commitments of local
959 financial support for the applicant exist. Prior to the adoption
960 of the resolution, the county commission may review the proposed
961 public or private sources of such support and determine whether
962 the proposed sources of local financial support can be provided
963 or, for any applicant whose project is located in a county
964 designated by the Rural Economic Development Initiative, a
965 resolution adopted by the county commissioners of such county
966 requesting that the applicant's project be exempt from the local
967 financial support requirement.

968 13. Any additional information requested by the office.

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

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

975 2. The permanent location of the manufacturing,
976 assembling, fabricating, research, development, or design
977 facility in this state at which the project is or is to be
978 located.



HB 0075

2004

979 3. The business entity holding a valid Department of
 980 Defense contract or branch of the Armed Forces of the United
 981 States that previously occupied the facility, and the date such
 982 entity last occupied the facility.

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

986 5. The date the contract to reuse the facility was
 987 executed or is expected to be executed, and the date the
 988 contract is due to expire or is expected to expire.

989 6. The commencement date for project operations under the
 990 contract in this state.

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

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

996 9. The amount of:

997 a. Taxes on sales, use, and other transactions paid
 998 pursuant to chapter 212.

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

1000 ~~e. Intangible personal property taxes paid pursuant to~~
 1001 ~~chapter 199.~~

1002 ~~c.d.~~ Emergency excise taxes paid pursuant to chapter 221.

1003 ~~d.e.~~ Excise taxes paid on documents pursuant to chapter
 1004 201.

1005 ~~e.f.~~ Ad valorem taxes paid during the 5 fiscal years
 1006 immediately preceding the date of the application, and the
 1007 projected amounts of such taxes to be due in the 3 fiscal years
 1008 immediately following the date of the application.



HB 0075

2004

1009 10. The estimated amount of tax refunds to be claimed for
1010 each fiscal year.

1011 11. A brief statement concerning the applicant's need for
1012 tax refunds, and the proposed uses of such refunds by the
1013 applicant.

1014 12. A resolution adopted by the county commissioners of
1015 the county in which the project will be located, which
1016 recommends the applicant be approved as a qualified applicant,
1017 and which indicates that the necessary commitments of local
1018 financial support for the applicant exist. Prior to the adoption
1019 of the resolution, the county commission may review the proposed
1020 public or private sources of such support and determine whether
1021 the proposed sources of local financial support can be provided
1022 or, for any applicant whose project is located in a county
1023 designated by the Rural Economic Development Initiative, a
1024 resolution adopted by the county commissioners of such county
1025 requesting that the applicant's project be exempt from the local
1026 financial support requirement.

1027 13. Any additional information requested by the office.

1028 Section 23. Paragraph (c) of subsection (2) of section
1029 288.106, Florida Statutes, is amended to read:

1030 288.106 Tax refund program for qualified target industry
1031 businesses.--

1032 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

1033 (c) After entering into a tax refund agreement under
1034 subsection (4), a qualified target industry business may:

1035 1. Receive refunds from the account for the following
1036 taxes due and paid by that business beginning with the first
1037 taxable year of the business which begins after entering into
1038 the agreement:



HB 0075

2004

1039 a. Corporate income taxes under chapter 220.
 1040 b. Insurance premium tax under s. 624.509.
 1041 2. Receive refunds from the account for the following
 1042 taxes due and paid by that business after entering into the
 1043 agreement:
 1044 a. Taxes on sales, use, and other transactions under
 1045 chapter 212.
 1046 ~~b. Intangible personal property taxes under chapter 199.~~
 1047 b.e. Emergency excise taxes under chapter 221.
 1048 ~~c.d.~~ Excise taxes on documents under chapter 201.
 1049 d.e. Ad valorem taxes paid, as defined in s. 220.03(1).
 1050 Section 24. Paragraph (a) of subsection (2) and
 1051 subsections (3) and (12) of section 376.30781, Florida Statutes,
 1052 are amended to read:
 1053 376.30781 Partial tax credits for rehabilitation of
 1054 drycleaning-solvent-contaminated sites and brownfield sites in
 1055 designated brownfield areas; application process; rulemaking
 1056 authority; revocation authority.--
 1057 (2)(a) A credit in the amount of 35 percent of the costs
 1058 of voluntary cleanup activity that is integral to site
 1059 rehabilitation at the following sites is allowed pursuant to s.
 1060 ~~ss. 199.1055 and 220.1845~~:
 1061 1. A drycleaning-solvent-contaminated site eligible for
 1062 state-funded site rehabilitation under s. 376.3078(3);
 1063 2. A drycleaning-solvent-contaminated site at which
 1064 cleanup is undertaken by the real property owner pursuant to s.
 1065 376.3078(11), if the real property owner is not also, and has
 1066 never been, the owner or operator of the drycleaning facility
 1067 where the contamination exists; or



HB 0075

2004

1068 3. A brownfield site in a designated brownfield area under
1069 s. 376.80.

1070 (3) The Department of Environmental Protection shall be
1071 responsible for allocating the tax credits provided for in s.
1072 ~~ss. 199.1055 and~~ 220.1845, not to exceed a total of \$2 million
1073 in tax credits annually.

1074 (12) A tax credit applicant who receives state-funded site
1075 rehabilitation under s. 376.3078(3) for rehabilitation of a
1076 drycleaning-solvent-contaminated site is ineligible to receive a
1077 tax credit under ~~s. 199.1055 or~~ s. 220.1845 for costs incurred
1078 by the tax credit applicant in conjunction with the
1079 rehabilitation of that site during the same time period that
1080 state-administered site rehabilitation was underway.

1081 Section 25. Subsection (13) of section 493.6102, Florida
1082 Statutes, is amended to read:

1083 493.6102 Inapplicability of this chapter.--This chapter
1084 shall not apply to:

1085 (13) Any individual employed as a security officer by a
1086 church or ecclesiastical or denominational organization having
1087 an established physical place of worship in this state at which
1088 nonprofit religious services and activities are regularly
1089 conducted or by a church cemetery ~~religious institution as~~
1090 defined in s. 199.183(2)(a) to provide security on the
1091 ~~institution~~ property of the organization or cemetery, and who
1092 does not carry a firearm in the course of her or his duties.

1093 Section 26. Paragraph (a) of subsection (3) of section
1094 516.031, Florida Statutes, is amended to read:

1095 516.031 Finance charge; maximum rates.--

1096 (3) OTHER CHARGES.--



HB 0075

2004

1097 (a) In addition to the interest, delinquency, and
1098 insurance charges herein provided for, no further or other
1099 charges or amount whatsoever for any examination, service,
1100 commission, or other thing or otherwise shall be directly or
1101 indirectly charged, contracted for, or received as a condition
1102 to the grant of a loan, except:

1103 1. An amount not to exceed \$10 to reimburse a portion of
1104 the costs for investigating the character and credit of the
1105 person applying for the loan;

1106 2. An annual fee of \$25 on the anniversary date of each
1107 line-of-credit account;

1108 3. Charges paid for brokerage fee on a loan or line of
1109 credit of more than \$10,000, title insurance, and the appraisal
1110 of real property offered as security when paid to a third party
1111 and supported by an actual expenditure;

1112 ~~4. Intangible personal property tax on the loan note or~~
1113 ~~obligation when secured by a lien on real property;~~

1114 ~~4.5.~~ The documentary excise tax and lawful fees, if any,
1115 actually and necessarily paid out by the licensee to any public
1116 officer for filing, recording, or releasing in any public office
1117 any instrument securing the loan, which fees may be collected
1118 when the loan is made or at any time thereafter;

1119 ~~5.6.~~ The premium payable for any insurance in lieu of
1120 perfecting any security interest otherwise required by the
1121 licensee in connection with the loan, if the premium does not
1122 exceed the fees which would otherwise be payable, which premium
1123 may be collected when the loan is made or at any time
1124 thereafter;

1125 ~~6.7.~~ Actual and reasonable attorney's fees and court costs
1126 as determined by the court in which suit is filed;



HB 0075

2004

1127 ~~7.8-~~ Actual and commercially reasonable expenses of
 1128 repossession, storing, repairing and placing in condition for
 1129 sale, and selling of any property pledged as security; or

1130 8.9- A delinquency charge not to exceed \$10 for each
 1131 payment in default for a period of not less than 10 days, if the
 1132 charge is agreed upon, in writing, between the parties before
 1133 imposing the charge.

1134
 1135 Any charges, including interest, in excess of the combined total
 1136 of all charges authorized and permitted by this chapter
 1137 constitute a violation of chapter 687 governing interest and
 1138 usury, and the penalties of that chapter apply. In the event of
 1139 a bona fide error, the licensee shall refund or credit the
 1140 borrower with the amount of the overcharge immediately but
 1141 within 20 days from the discovery of such error.

1142 Section 27. Paragraph (m) of subsection (5) of section
 1143 627.311, Florida Statutes, is amended to read:

1144 627.311 Joint underwriters and joint reinsurers; public
 1145 records and public meetings exemptions.--

1146 (5)

1147 (m) Each joint underwriting plan or association created
 1148 under this section is not a state agency, board, or commission.
 1149 However, ~~for the purposes of s. 199.183(1) only,~~ the joint
 1150 underwriting plan ~~is a political subdivision of the state and is~~
 1151 exempt from the corporate income tax.

1152 Section 28. Paragraph (j) of subsection (6) of section
 1153 627.351, Florida Statutes, is amended to read:

1154 627.351 Insurance risk apportionment plans.--

1155 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--



HB 0075

2004

1156 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
1157 ~~shall be considered a political subdivision of the state and~~
1158 shall be exempt from the corporate income tax. The premiums,
1159 assessments, investment income, and other revenue of the
1160 corporation are funds received for providing property insurance
1161 coverage as required by this subsection, paying claims for
1162 Florida citizens insured by the corporation, securing and
1163 repaying debt obligations issued by the corporation, and
1164 conducting all other activities of the corporation, and shall
1165 not be considered taxes, fees, licenses, or charges for services
1166 imposed by the Legislature on individuals, businesses, or
1167 agencies outside state government. Bonds and other debt
1168 obligations issued by or on behalf of the corporation are not to
1169 be considered "state bonds" within the meaning of s. 215.58(8).
1170 The corporation is not subject to the procurement provisions of
1171 chapter 287, and policies and decisions of the corporation
1172 relating to incurring debt, levying of assessments, and the
1173 sale, issuance, continuation, terms and claims under corporation
1174 policies, and all services relating thereto, are not subject to
1175 the provisions of chapter 120. The corporation is not required
1176 to obtain or to hold a certificate of authority issued by the
1177 office, nor is it required to participate as a member insurer of
1178 the Florida Insurance Guaranty Association. However, the
1179 corporation is required to pay, in the same manner as an
1180 authorized insurer, assessments pledged by the Florida Insurance
1181 Guaranty Association to secure bonds issued or other
1182 indebtedness incurred to pay covered claims arising from insurer
1183 insolvencies caused by, or proximately related to, hurricane
1184 losses. It is the intent of the Legislature that the tax
1185 exemptions provided in this paragraph will augment the financial



HB 0075

2004

1186 resources of the corporation to better enable the corporation to
 1187 fulfill its public purposes. Any bonds issued by the
 1188 corporation, their transfer, and the income therefrom, including
 1189 any profit made on the sale thereof, shall at all times be free
 1190 from taxation of every kind by the state and any political
 1191 subdivision or local unit or other instrumentality thereof;
 1192 however, this exemption does not apply to any tax imposed by
 1193 chapter 220 on interest, income, or profits on debt obligations
 1194 owned by corporations other than the corporation.

1195 Section 29. Paragraph (b) of subsection (6) of section
 1196 650.05, Florida Statutes, is amended to read:

1197 650.05 Plans for coverage of employees of political
 1198 subdivisions.--

1199 (6)

1200 (b) The grants-in-aid and other revenue referred to in
 1201 paragraph (a) specifically include, but are not limited to,
 1202 minimum foundation program grants to public school districts and
 1203 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,
 1204 racing, and insurance premium taxes distributed to political
 1205 subdivisions; and amounts specifically appropriated as grants-
 1206 in-aid for mental health, mental retardation, and mosquito
 1207 control programs.

1208 Section 30. Subsection (1) of section 655.071, Florida
 1209 Statutes, is amended to read:

1210 655.071 International banking facilities; definitions;
 1211 notice before establishment.--

1212 (1) "International banking facility" means a set of asset
 1213 and liability accounts segregated on the books and records of a
 1214 banking organization, as that term is defined in s. 201.23

1215 ~~199.023~~, that includes only international banking facility



HB 0075

2004

1216 deposits, borrowings, and extensions of credit, as those terms
 1217 shall be defined by the commission pursuant to subsection (2).

1218 Section 31. Subsections (5) and (6) of section 733.702,
 1219 Florida Statutes, are amended to read:

1220 733.702 Limitations on presentation of claims.--

1221 ~~(5) The Department of Revenue may file a claim against the~~
 1222 ~~estate of a decedent for taxes due under chapter 199 after the~~
 1223 ~~expiration of the time for filing claims provided in subsection~~
 1224 ~~(1), if the department files its claim within 30 days after the~~
 1225 ~~service of the inventory. Upon filing of the estate tax return~~
 1226 ~~with the department as provided in s. 198.13, or to the extent~~
 1227 ~~the inventory or estate tax return is amended or supplemented,~~
 1228 ~~the department has the right to file a claim or to amend its~~
 1229 ~~previously filed claim within 30 days after service of the~~
 1230 ~~estate tax return, or an amended or supplemented inventory or~~
 1231 ~~filing of an amended or supplemental estate tax return, as to~~
 1232 ~~the additional information disclosed.~~

1233 (5)~~(6)~~ Nothing in this section shall extend the
 1234 limitations period set forth in s. 733.710.

1235 Section 32. Paragraph (a) of subsection (1) of section
 1236 766.105, Florida Statutes, is amended to read:

1237 766.105 Florida Patient's Compensation Fund.--

1238 (1) DEFINITIONS.--The following definitions apply in the
 1239 interpretation and enforcement of this section:

1240 (a) The term "fund" means the Florida Patient's
 1241 Compensation Fund. The fund is not a state agency, board, or
 1242 commission. ~~However, for the purposes of s. 199.183(1) only, the~~
 1243 ~~fund shall be considered a political subdivision of this state.~~

1244 Section 33. Sections 199.012, 199.023, 199.032, 199.033,
 1245 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106,



HB 0075

2004

1246 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183,
 1247 199.185, 199.202, 199.212, 199.218, 199.232, 199.262, 199.272,
 1248 199.282, 199.292, and 199.303, Florida Statutes, are repealed.

1249 Section 34. This act shall take effect July 1, 2004.