

By Senator Baker

20-1427-05

See HB 617

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A bill to be entitled

An act relating to state tax funds; amending s. 213.756, F.S.; specifying a complete defense to certain actions by a purchaser to recover taxes or for a refund of taxes; providing application; providing an effective date.

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

Section 1. Section 213.756, Florida Statutes, is amended to read:

213.756 Funds collected are state tax funds.--

(1) Funds collected from a purchaser under the representation that they are taxes provided for under the state revenue laws are state funds from the moment of collection and are not subject to refund absent proof that such funds have been refunded previously to the purchaser.

(2) In any action by a purchaser against a retailer, dealer, or vendor to obtain a refund of or to otherwise recover taxes collected by the retailer, dealer, or vendor from the purchaser, it is a complete defense to such action when the retailer, dealer, or vendor:

(a) Was authorized or required by law to collect the tax from the purchaser.

(b) Actually remitted the amount collected to the appropriate taxing authority, less any discount or collection allowance authorized by law.

This subsection applies to those taxes enumerated in s. 72.011 and to taxes imposed under chapter 205.

Section 2. This act shall take effect July 1, 2005.