

1                   A bill to be entitled  
2           An act relating to tax administration; amending s. 95.091,  
3           F.S.; adding a cross reference; amending s. 198.32, F.S.;  
4           allowing an estate that is not required to file a federal  
5           tax return to file with the clerk of the court an  
6           affidavit attesting that no Florida estate tax is due,  
7           regardless of the decedent's date of death; amending s.  
8           199.135, F.S.; providing special provisions for the  
9           imposition of the nonrecurring intangibles tax imposed by  
10          this section on the sale of a timeshare interest in a  
11          timeshare plan; amending s. 201.02, F.S.; providing  
12          special provisions for the imposition of the tax on deeds  
13          or other instruments relating to real property or  
14          interests in real property imposed by this section on the  
15          sale of a timeshare interest in a timeshare plan; amending  
16          s. 201.08, F.S.; providing special provisions for the  
17          imposition of the tax on promissory or nonnegotiable notes  
18          or written obligations to pay money imposed by this  
19          section on the sale of a timeshare interest in a timeshare  
20          plan; amending s. 202.11, F.S.; providing an additional  
21          definition of the term "service address" for the purposes  
22          of the tax on communications services; amending ss.  
23          206.09, 206.095, 206.14, and 206.485, F.S., relating to  
24          fuel taxes; providing for the distribution of penalties;  
25          amending s. 206.27, F.S.; allowing the Department of  
26          Revenue the option of posting the list of active and  
27          canceled fuel licenses on the departmental web site or  
28          mailing it to licensees; amending s. 212.05, F.S.;

29 | clarifying the tax treatment of nonresident purchasers of  
 30 | airplanes; amending s. 212.06, F.S.; clarifying that sales  
 31 | tax is not due on any vessel imported into this state for  
 32 | the sole purpose of being offered for retail sale by a  
 33 | registered yacht broker or dealer in this state under  
 34 | certain conditions; amending s. 212.11, F.S.; correcting a  
 35 | cross reference; amending s. 212.12, F.S.; including in  
 36 | the definition of tax fraud willful attempts to evade a  
 37 | tax, surcharge, or fee imposed by chapter 212, F.S.;  
 38 | providing penalties; amending s. 213.053, F.S.;  
 39 | authorizing expanded sharing of confidential information  
 40 | between the Department of Revenue and the Department of  
 41 | Agriculture and Consumer Services for the Bill of Lading  
 42 | Program; amending s. 213.21, F.S.; specifying which taxes  
 43 | qualify for the automatic penalty compromise or settlement  
 44 | of liability; providing for retroactivity; amending s.  
 45 | 213.27, F.S.; clarifying that the notification by the  
 46 | Department of Revenue to the taxpayer that the taxpayer's  
 47 | account is being referred to a debt collection agency must  
 48 | be at least 30 days before the referral; amending s.  
 49 | 215.26, F.S.; adding a cross reference; amending s.  
 50 | 252.372, F.S.; authorizing the Florida Surplus Lines  
 51 | Service Office to collect the Emergency Management,  
 52 | Preparedness, and Assistance Trust Fund surcharge and  
 53 | deposit the proceeds into the trust fund; providing  
 54 | applicability; amending s. 443.131, F.S.; requiring  
 55 | employers who transfer their business to a related entity  
 56 | to retain their unemployment experience history under

57 | certain circumstances; providing penalties; amending s.  
 58 | 443.141, F.S.; authorizing the Department of Revenue to  
 59 | send to employers by regular mail notices of unemployment  
 60 | tax assessments and notices of the filing of liens;  
 61 | amending s. 624.509, F.S.; revising a definition to  
 62 | clarify that adjusters, managing general agents, and  
 63 | service representatives are employees; creating s.  
 64 | 624.50921, F.S.; creating a statute of limitations for  
 65 | assessments of the insurance premium tax if the amount of  
 66 | corporate income tax or a workers' compensation  
 67 | administrative assessment paid by the insurer is adjusted  
 68 | through an amended return or refund; reviving and  
 69 | readopting s. 213.21, F.S., relating to informal  
 70 | conference procedures within the Department of Revenue;  
 71 | providing effective dates.

72 |  
 73 | Be It Enacted by the Legislature of the State of Florida:  
 74 |

75 | Section 1. Paragraph (a) of subsection (3) of section  
 76 | 95.091, Florida Statutes, is amended to read:

77 | 95.091 Limitation on actions to collect taxes.--

78 | (3)(a) With the exception of taxes levied under chapter  
 79 | 198 and tax adjustments made pursuant to ss. s- 220.23 and  
 80 | 624.50921, the Department of Revenue may determine and assess  
 81 | the amount of any tax, penalty, or interest due under any tax  
 82 | enumerated in s. 72.011 which it has authority to administer and  
 83 | the Department of Business and Professional Regulation may  
 84 | determine and assess the amount of any tax, penalty, or interest

85 due under any tax enumerated in s. 72.011 which it has authority  
 86 to administer:

87 1.a. For taxes due before July 1, 1999, within 5 years  
 88 after the date the tax is due, any return with respect to the  
 89 tax is due, or such return is filed, whichever occurs later; and  
 90 for taxes due on or after July 1, 1999, within 3 years after the  
 91 date the tax is due, any return with respect to the tax is due,  
 92 or such return is filed, whichever occurs later;

93 b. Effective July 1, 2002, notwithstanding sub-  
 94 subparagraph a., within 3 years after the date the tax is due,  
 95 any return with respect to the tax is due, or such return is  
 96 filed, whichever occurs later;

97 2. For taxes due before July 1, 1999, within 6 years after  
 98 the date the taxpayer either makes a substantial underpayment of  
 99 tax, or files a substantially incorrect return;

100 3. At any time while the right to a refund or credit of  
 101 the tax is available to the taxpayer;

102 4. For taxes due before July 1, 1999, at any time after  
 103 the taxpayer has filed a grossly false return;

104 5. At any time after the taxpayer has failed to make any  
 105 required payment of the tax, has failed to file a required  
 106 return, or has filed a fraudulent return, except that for taxes  
 107 due on or after July 1, 1999, the limitation prescribed in  
 108 subparagraph 1. applies if the taxpayer has disclosed in writing  
 109 the tax liability to the department before the department has  
 110 contacted the taxpayer; or

111 6. In any case in which there has been a refund of tax  
 112 erroneously made for any reason:

113           a. For refunds made before July 1, 1999, within 5 years  
 114 after making such refund; and  
 115           b. For refunds made on or after July 1, 1999, within 3  
 116 years after making such refund,  
 117  
 118 or at any time after making such refund if it appears that any  
 119 part of the refund was induced by fraud or the misrepresentation  
 120 of a material fact.

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

123           198.32 Prima facie liability for tax.--

124           (2) Whenever an estate is not subject to tax under this  
 125 chapter and is not required to file a return, the personal  
 126 representative may execute an affidavit attesting that the  
 127 estate is not taxable. The form of the affidavit shall be  
 128 prescribed by the department, and shall include, but not be  
 129 limited to, statements regarding the decedent's domicile and  
 130 whether a federal estate tax return will be filed, and  
 131 acknowledgment of the personal representative's personal  
 132 liability under s. 198.23. This affidavit shall be subject to  
 133 record and admissible in evidence to show nonliability for tax.  
 134 This subsection applies to all estates, regardless of the date  
 135 of death of the decedent.

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

138           199.135 Due date and payment of nonrecurring tax.--The  
 139 nonrecurring tax imposed on notes, bonds, and other obligations  
 140 for payment of money secured by a mortgage, deed of trust, or

141 other lien evidenced by a written instrument presented for  
 142 recordation shall be due and payable when the instrument is  
 143 presented for recordation. If there is no written instrument or  
 144 if it is not so presented within 30 days following creation of  
 145 the obligation, then the tax shall be due and payable within 30  
 146 days following creation of the obligation.

147 (5)(a) In recognition of the special escrow requirements  
 148 that apply to sales of timeshare interests in timeshare plans  
 149 pursuant to s. 721.08, tax on notes or other obligations secured  
 150 by a mortgage, deed of trust, or other lien upon real property  
 151 situated in this state executed in conjunction with the sale by  
 152 a developer of a timeshare interest in a timeshare plan is due  
 153 and payable on the earlier of the date on which:

154 1. The mortgage, deed of trust, or other lien is recorded;  
 155 or

156 2. All of the conditions precedent to the release of the  
 157 purchaser's escrowed funds or other property pursuant to s.  
 158 721.08(2)(c) have been met, regardless of whether the developer  
 159 has posted an alternative assurance. Tax due under this  
 160 subparagraph is due and payable on or before the 20th day of the  
 161 month following the month in which these conditions were met.

162 (b)1. If tax has been paid to the department under  
 163 subparagraph (a)2., and the note, other written obligation,  
 164 mortgage, deed of trust, or other lien with respect to which the  
 165 tax was paid is subsequently recorded, a notation reflecting the  
 166 prior payment of the tax must be made upon the mortgage or other  
 167 lien.

168 2. Notwithstanding paragraph (a), if funds are designated

169 on a closing statement as tax collected from the purchaser, but  
 170 the mortgage, deed of trust, or other lien with respect to which  
 171 the tax was collected has not been recorded or filed in this  
 172 state, the tax must be paid to the department on or before the  
 173 20th day of the month following the month in which the funds are  
 174 available for release from escrow, unless the funds have been  
 175 refunded to the purchaser.

176 (c) The department may adopt rules to administer the  
 177 method for reporting tax due under this subsection.

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

180 201.02 Tax on deeds and other instruments relating to real  
 181 property or interests in real property.--

182 (10)(a) In recognition of the special escrow requirements  
 183 that apply to sales of timeshare interests in timeshare plans  
 184 pursuant to s. 721.08, tax on deeds or other instruments  
 185 conveying any interest in real property in this state which are  
 186 executed in conjunction with the sale by a developer of a  
 187 timeshare interest in a timeshare plan is due and payable on the  
 188 earlier of the date on which:

189 1. The deed or other instrument conveying the interest in  
 190 real property in this state is recorded; or

191 2. All of the conditions precedent to the release of the  
 192 purchaser's escrowed funds or other property pursuant to s.  
 193 721.08(2)(c) have been met, regardless of whether the developer  
 194 has posted an alternative assurance. Tax due pursuant to this  
 195 subparagraph is due and payable on or before the 20th day of the  
 196 month following the month in which these conditions were met.

197        (b)1. If tax has been paid to the department pursuant to  
 198 subparagraph (a)2. and the deed or other instrument conveying  
 199 the interest in real property in this state with respect to  
 200 which the tax was paid is subsequently recorded, a notation  
 201 reflecting the prior payment of the tax must be made upon the  
 202 deed or other instrument conveying the interest in real property  
 203 in this state.

204        2. Notwithstanding paragraph (a), if funds are designated  
 205 on a closing statement as tax collected from the purchaser but a  
 206 default or cancellation occurs pursuant to s. 721.08(2)(a) or s.  
 207 721.08(2)(b) and no deed or other instrument conveying interest  
 208 in real property in this state has been recorded or delivered to  
 209 the purchaser, the tax must be paid to the department on or  
 210 before the 20th day of the month following the month in which  
 211 the funds are available for release from escrow unless the funds  
 212 have been refunded to the purchaser.

213        (c) The department may adopt rules to administer the  
 214 method for reporting tax due under this subsection.

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

217        201.08 Tax on promissory or nonnegotiable notes, written  
 218 obligations to pay money, or assignments of wages or other  
 219 compensation; exception.--

220        (8)(a) In recognition of the special escrow requirements  
 221 that apply to sales of timeshare interests in timeshare plans  
 222 pursuant to s. 721.08, tax on notes or other written obligations  
 223 and mortgages or other evidences of indebtedness executed in  
 224 conjunction with the sale by a developer of a timeshare interest



225 in a timeshare plan is due and payable on the earlier of the  
 226 date on which:

227 1. The note, other written obligation, mortgage, or other  
 228 evidence of indebtedness is recorded or filed in this state; or

229 2. All of the conditions precedent to the release of the  
 230 purchaser's escrowed funds or other property pursuant to s.  
 231 721.08(2)(c) have been met, regardless of whether the developer  
 232 has posted an alternative assurance. Tax due under this  
 233 subparagraph is due and payable on or before the 20th day of the  
 234 month following the month in which these conditions were met.

235 (b)1. If tax has been paid to the department pursuant to  
 236 subparagraph (a)2. and the note, other written obligation,  
 237 mortgage, or other evidence of indebtedness with respect to  
 238 which the tax was paid is subsequently recorded or filed in this  
 239 state, a notation reflecting the prior payment of the tax must  
 240 be made upon the note, other written obligation, mortgage, or  
 241 other evidence of indebtedness recorded or filed in this state.

242 2. Notwithstanding paragraph (a), if funds are designated  
 243 on a closing statement as tax collected from the purchaser, but  
 244 the note, other written obligation, mortgage, or other evidence  
 245 of indebtedness with respect to which the tax was collected has  
 246 not been recorded or filed in this state, the tax shall be paid  
 247 to the department on or before the 20th day of the month  
 248 following the month in which the funds are available for release  
 249 from escrow, unless the funds have been refunded to the  
 250 purchaser.

251 (c) The department may adopt rules to administer the  
 252 method for reporting tax due under this subsection.

253 Section 6. Paragraph (a) of subsection (15) of section  
 254 202.11, Florida Statutes, is amended to read:  
 255 202.11 Definitions.--As used in this chapter:  
 256 (15) "Service address" means:  
 257 (a) Except as otherwise provided in this section:  
 258 1. The location of the communications equipment from which  
 259 communications services originate or at which communications  
 260 services are received by the customer;  
 261 2. In the case of a communications service paid through a  
 262 credit or payment mechanism that does not relate to a service  
 263 address, such as a bank, travel, debit, or credit card, and in  
 264 the case of third-number and calling-card calls, the term  
 265 "service address" means is the address of the central office, as  
 266 determined by the area code and the first three digits of the  
 267 seven-digit originating telephone number; or-  
 268 3. If the location of the equipment described in  
 269 subparagraph 1. is not known and subparagraph 2. is  
 270 inapplicable, the term "service address" means the location of  
 271 the customer's primary use of the communications service. For  
 272 the purposes of this subparagraph, the location of the  
 273 customer's primary use of a communications service is the  
 274 residential street address or the business street address of the  
 275 customer.  
 276 Section 7. Subsection (6) is added to section 206.09,  
 277 Florida Statutes, to read:  
 278 206.09 Reports from carriers transporting motor fuel or  
 279 similar products.--  
 280 (6) All moneys derived from the penalties imposed by this

281 section shall be deposited into the Fuel Tax Collection Trust  
 282 Fund and allocated in the same manner as provided by s. 206.875.

283 Section 8. Subsection (4) is added to section 206.095,  
 284 Florida Statutes, to read:

285 206.095 Reports from terminal operators.--

286 (4) All moneys derived from the penalties imposed by this  
 287 section shall be deposited into the Fuel Tax Collection Trust  
 288 Fund and allocated in the same manner as provided by s. 206.875.

289 Section 9. Subsection (6) is added to section 206.14,  
 290 Florida Statutes, to read:

291 206.14 Inspection of records; audits; hearings; forms;  
 292 rules and regulations.--

293 (6) All moneys derived from the penalties imposed by this  
 294 section shall be deposited into the Fuel Tax Collection Trust  
 295 Fund and allocated in the same manner as provided by s. 206.875.

296 Section 10. Subsection (1) of section 206.27, Florida  
 297 Statutes, is amended to read:

298 206.27 Records and files as public records.--

299 (1) The records and files in the office of the department  
 300 appertaining to parts I and II of this chapter shall be  
 301 available in Tallahassee to the public at any time during  
 302 business hours. The department shall prepare and make available  
 303 a list each month of all current licensed terminal suppliers,  
 304 importers, exporters, and wholesalers which also shall include  
 305 all new licenses issued and all licenses canceled during the  
 306 past 12 months, ~~and mail a copy thereof to each licensee.~~ Such  
 307 list shall be used to verify license numbers of purchasers  
 308 issuing exemption certificates or affidavits.

309 Section 11. Subsection (3) is added to section 206.485,  
 310 Florida Statutes, to read:

311 206.485 Tracking system reporting requirements.--

312 (3) All moneys derived from the penalties imposed by this  
 313 section shall be deposited into the Fuel Tax Collection Trust  
 314 Fund and allocated in the same manner as provided by s. 206.875.

315 Section 12. Paragraph (a) of subsection (1) of section  
 316 212.05, Florida Statutes, is amended to read:

317 212.05 Sales, storage, use tax.--It is hereby declared to  
 318 be the legislative intent that every person is exercising a  
 319 taxable privilege who engages in the business of selling  
 320 tangible personal property at retail in this state, including  
 321 the business of making mail order sales, or who rents or  
 322 furnishes any of the things or services taxable under this  
 323 chapter, or who stores for use or consumption in this state any  
 324 item or article of tangible personal property as defined herein  
 325 and who leases or rents such property within the state.

326 (1) For the exercise of such privilege, a tax is levied on  
 327 each taxable transaction or incident, which tax is due and  
 328 payable as follows:

329 (a)1.a. At the rate of 6 percent of the sales price of  
 330 each item or article of tangible personal property when sold at  
 331 retail in this state, computed on each taxable sale for the  
 332 purpose of remitting the amount of tax due the state, and  
 333 including each and every retail sale.

334 b. Each occasional or isolated sale of an airplane  
 335 ~~aireraft~~, boat, mobile home, or motor vehicle of a class or type  
 336 which is required to be registered, licensed, titled, or

337 | documented in this state or by the United States Government  
338 | shall be subject to tax at the rate provided in this paragraph.  
339 | The department shall by rule adopt any nationally recognized  
340 | publication for valuation of used motor vehicles as the  
341 | reference price list for any used motor vehicle which is  
342 | required to be licensed pursuant to s. 320.08(1), (2), (3)(a),  
343 | (b), (c), or (e), or (9). If any party to an occasional or  
344 | isolated sale of such a vehicle reports to the tax collector a  
345 | sales price which is less than 80 percent of the average loan  
346 | price for the specified model and year of such vehicle as listed  
347 | in the most recent reference price list, the tax levied under  
348 | this paragraph shall be computed by the department on such  
349 | average loan price unless the parties to the sale have provided  
350 | to the tax collector an affidavit signed by each party, or other  
351 | substantial proof, stating the actual sales price. Any party to  
352 | such sale who reports a sales price less than the actual sales  
353 | price is guilty of a misdemeanor of the first degree, punishable  
354 | as provided in s. 775.082 or s. 775.083. The department shall  
355 | collect or attempt to collect from such party any delinquent  
356 | sales taxes. In addition, such party shall pay any tax due and  
357 | any penalty and interest assessed plus a penalty equal to twice  
358 | the amount of the additional tax owed. Notwithstanding any  
359 | other provision of law, the Department of Revenue may waive or  
360 | compromise any penalty imposed pursuant to this subparagraph.

361 |       2. This paragraph does not apply to the sale of a boat or  
362 | airplane by or through a registered dealer under this chapter to  
363 | a purchaser who, at the time of taking delivery, is a  
364 | nonresident of this state, does not make his or her permanent

365 | place of abode in this state, and is not engaged in carrying on  
366 | in this state any employment, trade, business, or profession in  
367 | which the boat or airplane will be used in this state, or is a  
368 | corporation none of the officers or directors of which is a  
369 | resident of, or makes his or her permanent place of abode in,  
370 | this state, or is a noncorporate entity that has no individual  
371 | vested with authority to participate in the management,  
372 | direction, or control of the entity's affairs who is a resident  
373 | of, or makes his or her permanent abode in, this state. For  
374 | purposes of this exemption, either a registered dealer acting on  
375 | his or her own behalf as seller, a registered dealer acting as  
376 | broker on behalf of a seller, or a registered dealer acting as  
377 | broker on behalf of the purchaser may be deemed to be the  
378 | selling dealer. This exemption shall not be allowed unless:

379 |       a. The purchaser removes a qualifying boat, as described  
380 | in sub-subparagraph f., from the state within 90 days after the  
381 | date of purchase or the purchaser removes a nonqualifying boat  
382 | or an airplane from this state within 10 days after the date of  
383 | purchase or, when the boat or airplane is repaired or altered,  
384 | within 20 days after completion of the repairs or alterations;

385 |       b. The purchaser, within 30 days from the date of  
386 | departure, shall provide the department with written proof that  
387 | the purchaser licensed, registered, titled, or documented the  
388 | boat or airplane outside the state. If such written proof is  
389 | unavailable, within 30 days the purchaser shall provide proof  
390 | that the purchaser applied for such license, title,  
391 | registration, or documentation. The purchaser shall forward to  
392 | the department proof of title, license, registration, or

393 documentation upon receipt.

394 c. The purchaser, within 10 days of removing the boat or  
395 airplane from Florida, shall furnish the department with proof  
396 of removal in the form of receipts for fuel, dockage, slippage,  
397 tie-down, or hangaring from outside of Florida. The information  
398 so provided must clearly and specifically identify the boat or  
399 aircraft;

400 d. The selling dealer, within 5 days of the date of sale,  
401 shall provide to the department a copy of the sales invoice,  
402 closing statement, bills of sale, and the original affidavit  
403 signed by the purchaser attesting that he or she has read the  
404 provisions of this section;

405 e. The seller makes a copy of the affidavit a part of his  
406 or her record for as long as required by s. 213.35; and

407 f. Unless the nonresident purchaser of a boat of 5 net  
408 tons of admeasurement or larger intends to remove the boat from  
409 this state within 10 days after the date of purchase or when the  
410 boat is repaired or altered, within 20 days after completion of  
411 the repairs or alterations, the nonresident purchaser shall  
412 apply to the selling dealer for a decal which authorizes 90 days  
413 after the date of purchase for removal of the boat. The  
414 department is authorized to issue decals in advance to dealers.

415 The number of decals issued in advance to a dealer shall be  
416 consistent with the volume of the dealer's past sales of boats  
417 which qualify under this sub-subparagraph. The selling dealer  
418 or his or her agent shall mark and affix the decals to  
419 qualifying boats in the manner prescribed by the department,  
420 prior to delivery of the boat.

421 (I) The department is hereby authorized to charge dealers  
 422 a fee sufficient to recover the costs of decals issued.

423 (II) The proceeds from the sale of decals will be  
 424 deposited into the administrative trust fund.

425 (III) Decals shall display information to identify the  
 426 boat as a qualifying boat under this sub-subparagraph,  
 427 including, but not limited to, the decal's date of expiration.

428 (IV) The department is authorized to require dealers who  
 429 purchase decals to file reports with the department and may  
 430 prescribe all necessary records by rule. All such records are  
 431 subject to inspection by the department.

432 (V) Any dealer or his or her agent who issues a decal  
 433 falsely, fails to affix a decal, mismarks the expiration date of  
 434 a decal, or fails to properly account for decals will be  
 435 considered prima facie to have committed a fraudulent act to  
 436 evade the tax and will be liable for payment of the tax plus a  
 437 mandatory penalty of 200 percent of the tax, and shall be liable  
 438 for fine and punishment as provided by law for a conviction of a  
 439 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 440 775.083.

441 (VI) Any nonresident purchaser of a boat who removes a  
 442 decal prior to permanently removing the boat from the state, or  
 443 defaces, changes, modifies, or alters a decal in a manner  
 444 affecting its expiration date prior to its expiration, or who  
 445 causes or allows the same to be done by another, will be  
 446 considered prima facie to have committed a fraudulent act to  
 447 evade the tax and will be liable for payment of the tax plus a  
 448 mandatory penalty of 200 percent of the tax, and shall be liable



449 | for fine and punishment as provided by law for a conviction of a  
 450 | misdemeanor of the first degree, as provided in s. 775.082 or s.  
 451 | 775.083.

452 |         (VII) The department is authorized to adopt rules  
 453 | necessary to administer and enforce this subparagraph and to  
 454 | publish the necessary forms and instructions.

455 |         (VIII) The department is hereby authorized to adopt  
 456 | emergency rules pursuant to s. 120.54(4) to administer and  
 457 | enforce the provisions of this subparagraph.

458 |  
 459 | If the purchaser fails to remove the qualifying boat from this  
 460 | state within 90 days after purchase or a nonqualifying boat or  
 461 | an airplane from this state within 10 days after purchase or,  
 462 | when the boat or airplane is repaired or altered, within 20 days  
 463 | after completion of such repairs or alterations, or permits the  
 464 | boat or airplane to return to this state within 6 months from  
 465 | the date of departure, or if the purchaser fails to furnish the  
 466 | department with any of the documentation required by this  
 467 | subparagraph within the prescribed time period, the purchaser  
 468 | shall be liable for use tax on the cost price of the boat or  
 469 | airplane and, in addition thereto, payment of a penalty to the  
 470 | Department of Revenue equal to the tax payable. This penalty  
 471 | shall be in lieu of the penalty imposed by s. 212.12(2) and is  
 472 | mandatory and shall not be waived by the department. The 90-day  
 473 | period following the sale of a qualifying boat tax exempt to a  
 474 | nonresident may not be tolled for any reason. Notwithstanding  
 475 | other provisions of this paragraph to the contrary, an aircraft  
 476 | purchased in this state under the provisions of this paragraph

477 | may be returned to this state for repairs within 6 months after  
 478 | the date of its departure without being in violation of the law  
 479 | and without incurring liability for the payment of tax or  
 480 | penalty on the purchase price of the aircraft if the aircraft is  
 481 | removed from this state within 20 days after the completion of  
 482 | the repairs and if such removal can be demonstrated by invoices  
 483 | for fuel, tie-down, hangar charges issued by out-of-state  
 484 | vendors or suppliers, or similar documentation.

485 |       Section 13. Paragraph (e) of subsection (1) of section  
 486 | 212.06, Florida Statutes, is amended to read:

487 |       212.06 Sales, storage, use tax; collectible from dealers;  
 488 | "dealer" defined; dealers to collect from purchasers;  
 489 | legislative intent as to scope of tax.--

490 |       (1)

491 |       (e)1. Notwithstanding any other provision of this chapter,  
 492 | tax shall not be imposed on any vessel registered under ~~pursuant~~  
 493 | ~~to~~ s. 328.52 by a vessel dealer or vessel manufacturer with  
 494 | respect to a vessel used solely for demonstration, sales  
 495 | promotional, or testing purposes. The term "promotional  
 496 | purposes" shall include, but not be limited to, participation in  
 497 | fishing tournaments. For the purposes of this paragraph,  
 498 | "promotional purposes" means the entry of the vessel in a  
 499 | marine-related event where prospective purchasers would be in  
 500 | attendance, where the vessel is entered in the name of the  
 501 | dealer or manufacturer, and where the vessel is clearly marked  
 502 | as for sale, on which vessel the name of the dealer or  
 503 | manufacturer is clearly displayed, and which vessel has never  
 504 | been transferred into the dealer's or manufacturer's accounting

505 books from an inventory item to a capital asset for depreciation  
 506 purposes.

507 2. The provisions of this paragraph do not apply to any  
 508 vessel when used for transporting persons or goods for  
 509 compensation; when offered, let, or rented to another for  
 510 consideration; when offered for rent or hire as a means of  
 511 transportation for compensation; or when offered or used to  
 512 provide transportation for persons solicited through personal  
 513 contact or through advertisement on a "share expense" basis.

514 3. Notwithstanding any other provision of this chapter,  
 515 tax may not be imposed on any vessel imported into this state  
 516 for the sole purpose of being offered for sale at retail by a  
 517 yacht broker or yacht dealer registered in this state if the  
 518 vessel remains under the care, custody, and control of the  
 519 registered broker or dealer and the owner of the vessel does not  
 520 make personal use of the vessel during that time. The provisions  
 521 of this chapter govern the taxability of any sale or use of the  
 522 vessel subsequent to its importation under this provision.

523 Section 14. Paragraph (e) of subsection (4) of section  
 524 212.11, Florida Statutes, is amended to read:

525 212.11 Tax returns and regulations.--

526 (4)

527 (e) The penalty provisions of this chapter, except s.  
 528 212.12(2)(~~f~~)(~~e~~), apply to the provisions of this subsection.

529 Section 15. Present paragraph (e) of subsection (2) of  
 530 section 212.12, Florida Statutes, is redesignated as paragraph  
 531 (f), present paragraph (f) of that subsection is redesignated as  
 532 paragraph (g) and amended, and a new paragraph (e) is added to

533 that subsection, to read:

534 212.12 Dealer's credit for collecting tax; penalties for  
 535 noncompliance; powers of Department of Revenue in dealing with  
 536 delinquents; brackets applicable to taxable transactions;  
 537 records required.--

538 (2)

539 (e) A person who willfully attempts in any manner to evade  
 540 any tax, surcharge, or fee imposed under this chapter or the  
 541 payment thereof is, in addition to any other penalties provided  
 542 by law, liable for a specific penalty in the amount of 100  
 543 percent of the tax, surcharge, or fee and commits a felony of  
 544 the third degree, punishable as provided in s. 775.082, s.  
 545 775.083, or s. 775.084.

546 (g)~~(f)~~ A dealer who files ~~Dealers filing~~ a consolidated  
 547 return pursuant to s. 212.11(1)(e) is ~~shall be~~ subject to the  
 548 penalty established in paragraph (f) ~~(e)~~ unless the dealer has  
 549 paid the required estimated tax for his or her consolidated  
 550 return as a whole without regard to each location. If the dealer  
 551 fails to pay the required estimated tax for his or her  
 552 consolidated return as a whole, each filing location shall stand  
 553 on its own with respect to calculating penalties pursuant to  
 554 paragraph (f) ~~(e)~~.

555 Section 16. Paragraph (1) of subsection (7) of section  
 556 213.053, Florida Statutes, is amended to read:

557 213.053 Confidentiality and information sharing.--

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

560 (1) Information relative to chapter 212 and the Bill of

561 Lading Program to the Office of Agriculture Law Enforcement of  
 562 the Department of Agriculture and Consumer Services in the  
 563 conduct of its official duties ~~the Bill of Lading Program~~. This  
 564 ~~information is limited to the business name and whether the~~  
 565 ~~business is in compliance with chapter 212.~~

566 Section 17. Subsection (10) of section 213.21, Florida  
 567 Statutes, is amended to read:

568 213.21 Informal conferences; compromises.--

569 (10)(a) ~~Effective July 1, 2003,~~ Notwithstanding any other  
 570 provision of law and solely for the purpose of administering the  
 571 taxes tax imposed by ss. 125.0104 and 125.0108 and chapter 212,  
 572 except s. 212.0606, under the circumstances set forth in this  
 573 subsection, the department shall settle or compromise a  
 574 taxpayer's liability for penalty without requiring the taxpayer  
 575 to submit a written request for compromise or settlement.

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

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

580 a. No noncompliant filing event in the immediately  
 581 preceding 12-month period and no unresolved ~~chapter 212~~  
 582 liability under s. 125.0104, s. 125.0108, or chapter 212  
 583 resulting from a noncompliant filing event; or

584 b. One noncompliant filing event in the immediately  
 585 preceding 12-month period, resolution of the current  
 586 noncompliant filing event through payment of tax and interest  
 587 and the filing of a return within 30 days after notification by  
 588 the department, and no unresolved ~~chapter 212~~ liability under s.

589 125.0104, s. 125.0108, or chapter 212 resulting from a  
 590 noncompliant filing event.

591 2. If a taxpayer has two or more noncompliant filing  
 592 events in the immediately preceding 12-month period, the  
 593 taxpayer shall be liable, absent a showing by the taxpayer that  
 594 the noncompliant filing event was due to extraordinary  
 595 circumstances, for the penalties provided in s. 125.0104 or s.  
 596 125.0108 and s. 212.12, including loss of collection allowance,  
 597 and shall be reported to a credit bureau.

598 (c) For taxpayers who file returns and remit tax on a  
 599 quarterly basis, any penalty related to a noncompliant filing  
 600 event shall be settled or compromised if the taxpayer has no  
 601 noncompliant filing event in the immediately preceding 12-month  
 602 period and no unresolved ~~chapter 212~~ liability under s.  
 603 125.0104, s. 125.0108, or chapter 212 resulting from a  
 604 noncompliant filing event.

605 (d) For purposes of this subsection:

606 1. "Noncompliant filing event" means a failure to timely  
 607 file a complete and accurate return required under s. 125.0104,  
 608 s. 125.0108, or chapter 212 or a failure to timely pay the  
 609 amount of tax reported on a return required by s. 125.0104, s.  
 610 125.0108, or chapter 212.

611 2. "Extraordinary circumstances" means the occurrence of  
 612 events beyond the control of the taxpayer, such as, but not  
 613 limited to, the death of the taxpayer, acts of war or terrorism,  
 614 natural disasters, fire, or other casualty, or the nonfeasance  
 615 or misfeasance of the taxpayer's employees or representatives  
 616 responsible for compliance with s. 125.0104, s. 125.0108, or ~~the~~

617 ~~provisions of~~ chapter 212. With respect to the acts of an  
 618 employee or representative, the taxpayer must show that the  
 619 principals of the business lacked actual knowledge of the  
 620 noncompliance and that the noncompliance was resolved within 30  
 621 days after actual knowledge.

622 Section 18. The amendment to section 213.21(10), Florida  
 623 Statutes, made by this act, shall operate retroactively to July  
 624 1, 2003.

625 Section 19. Subsections (1) and (2) of section 213.27,  
 626 Florida Statutes, are amended to read:

627 213.27 Contracts with debt collection agencies and certain  
 628 vendors.--

629 (1) The Department of Revenue may, for the purpose of  
 630 collecting any delinquent taxes due from a taxpayer, including  
 631 taxes for which a bill or notice has been generated, contract  
 632 with any debt collection agency or attorney doing business  
 633 within or without this state for the collection of such  
 634 delinquent taxes including penalties and interest thereon. The  
 635 department may also share confidential information pursuant to  
 636 the contract necessary for the collection of delinquent taxes  
 637 and taxes for which a billing or notice has been generated.  
 638 Contracts will be made pursuant to chapter 287. The taxpayer  
 639 must be notified by mail by the department, its employees, or  
 640 its authorized representative at least 30 days prior to  
 641 commencing any litigation to recover any delinquent taxes. The  
 642 taxpayer must be notified by mail by the department at least 30  
 643 days prior to the initial assignment by the department of the  
 644 taxpayer's account for ~~assigning~~ the collection of any taxes by

645 ~~to~~ the debt collection agency.

646 (2) The department may enter into contracts with any  
 647 individual or business for the purpose of identifying intangible  
 648 personal property tax liability. Contracts may provide for the  
 649 identification of assets subject to the tax on intangible  
 650 personal property, the determination of value of such property,  
 651 the requirement for filing a tax return and the collection of  
 652 taxes due, including applicable penalties and interest thereon.  
 653 The department may share confidential information pursuant to  
 654 the contract necessary for the identification of taxable  
 655 intangible personal property. Contracts shall be made pursuant  
 656 to chapter 287. The taxpayer must be notified by mail by the  
 657 department at least 30 days prior to the department assigning  
 658 identification of intangible personal property to an individual  
 659 or business.

660 Section 20. Subsection (2) of section 215.26, Florida  
 661 Statutes, is amended to read:

662 215.26 Repayment of funds paid into State Treasury through  
 663 error.--

664 (2) Application for refunds as provided by this section  
 665 must be filed with the Chief Financial Officer, except as  
 666 otherwise provided in this subsection, within 3 years after the  
 667 right to the refund has accrued or else the right is barred.  
 668 Except as provided in chapter 198, ~~and~~ s. 220.23, and s.  
 669 624.50921, an application for a refund of a tax enumerated in s.  
 670 72.011, which tax was paid after September 30, 1994, and before  
 671 July 1, 1999, must be filed with the Chief Financial Officer  
 672 within 5 years after the date the tax is paid, and within 3



673 | years after the date the tax was paid for taxes paid on or after  
674 | July 1, 1999. The Chief Financial Officer may delegate the  
675 | authority to accept an application for refund to any state  
676 | agency, or the judicial branch, vested by law with the  
677 | responsibility for the collection of any tax, license, or  
678 | account due. The application for refund must be on a form  
679 | approved by the Chief Financial Officer and must be supplemented  
680 | with additional proof the Chief Financial Officer deems  
681 | necessary to establish the claim; provided, the claim is not  
682 | otherwise barred under the laws of this state. Upon receipt of  
683 | an application for refund, the judicial branch or the state  
684 | agency to which the funds were paid shall make a determination  
685 | of the amount due. If an application for refund is denied, in  
686 | whole or in part, the judicial branch or such state agency shall  
687 | notify the applicant stating the reasons therefor. Upon approval  
688 | of an application for refund, the judicial branch or such state  
689 | agency shall furnish the Chief Financial Officer with a properly  
690 | executed voucher authorizing payment.

691 |       Section 21. Effective for policies issued or renewed on or  
692 | after January 1, 2006, section 252.372, Florida Statutes, is  
693 | amended to read:

694 |       252.372 Imposition and collection of surcharge.--In order  
695 | to provide funds for emergency management, preparedness, and  
696 | assistance, an annual surcharge of \$2 per policy shall be  
697 | imposed on every homeowner's, mobile home owner's, tenant  
698 | homeowner's, and condominium unit owner's policy, and an annual  
699 | \$4 surcharge shall be imposed on every commercial fire,  
700 | commercial multiple peril, and business owner's property

701 insurance policy, issued or renewed on or after May 1, 1993. The  
 702 surcharge shall be paid by the policyholder to the insurer. The  
 703 insurer shall collect the surcharge and remit it to the  
 704 Department of Revenue, which shall collect, administer, audit,  
 705 and enforce the surcharge pursuant to s. 624.5092. The  
 706 surcharge is not to be considered premiums of the insurer;  
 707 however, nonpayment of the surcharge by the insured may be a  
 708 valid reason for cancellation of the policy. For those policies  
 709 in which the surplus lines tax and the service fee are collected  
 710 and remitted to the Florida Surplus Lines Service Office as  
 711 created under s. 626.921, the surcharge must be remitted to the  
 712 service office at the same time as the surplus lines tax is  
 713 remitted. All penalties for failure to remit the surplus lines  
 714 tax and service fee are applicable for those surcharges required  
 715 to be remitted to the service office. The service office shall  
 716 deposit all surcharges that it collects into the Emergency  
 717 Management, Preparedness, and Assistance Trust Fund at least  
 718 monthly. All proceeds of the surcharge shall be deposited in the  
 719 Emergency Management, Preparedness, and Assistance Trust Fund  
 720 and may not be used to supplant existing funding.

721 Section 22. Effective January 1, 2006, present paragraphs  
 722 (g), (h), (i), and (j) of subsection (3) of section 443.131,  
 723 Florida Statutes, are redesignated as paragraphs (h), (i), (j),  
 724 and (k), respectively, and a new paragraph (g) is added to said  
 725 subsection to read:

726 443.131 Contributions.--

727 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
 728 EXPERIENCE.--

729 (g) Notwithstanding any other provision of law, the  
730 following conditions apply to the assignment of rates and to  
731 transfers of experience:

732 1.a. If an employer transfers its trade or business, or a  
733 portion thereof, to another employer and, at the time of the  
734 transfer, there is any common ownership, management, or control  
735 of the two employers, the unemployment experience attributable  
736 to the transferred trade or business shall be transferred to the  
737 employer to whom the business is so transferred. The rates of  
738 both employers shall be recalculated and made effective as of  
739 the beginning of the calendar quarter immediately following the  
740 date of the transfer of the trade or business. However, if the  
741 transfer occurred on the first day of a calendar quarter, the  
742 rate shall be recalculated as of that date.

743 b. If, following a transfer of experience under sub-  
744 paragraph 1.a., the Agency for Workforce Innovation or the  
745 tax collection service provider determines that a substantial  
746 purpose of the transfer of trade or business was to obtain a  
747 reduced liability for contributions, the experience rating  
748 account of the employers involved must be combined into a single  
749 account, and a single rate must be assigned to the account.

750 2. If a person is not an employer under this chapter at  
751 the time it acquires the trade or business of an employer, the  
752 unemployment experience of the acquired business shall not be  
753 transferred to the person if the Agency for Workforce Innovation  
754 or the tax collection service provider finds that the person  
755 acquired the business solely or primarily for the purpose of  
756 obtaining a lower rate of contributions. Instead, the person

757 shall be assigned the new employer rate under paragraph (2)(a).  
758 In determining whether the business was acquired solely or  
759 primarily for the purpose of obtaining a lower rate of  
760 contributions, the tax collection service provider shall  
761 consider:

762 a. Whether the person continued the business enterprise of  
763 the acquired business and, if so, how long the business  
764 enterprise was continued; or

765 b. Whether a substantial number of new employees were  
766 hired to perform duties unrelated to the business activity  
767 conducted before the acquisition.

768 3.a. A person who knowingly violates or attempts to  
769 violate subparagraph 1. or subparagraph 2. or any other  
770 provision of this chapter relating to determining the assignment  
771 of a contribution rate or a person who knowingly advises another  
772 person to violate the law, is subject to the following  
773 penalties:

774 (I) If the person is an employer, he or she shall be  
775 assigned the highest rate assignable under this chapter for the  
776 rate year during which the violation or attempted violation  
777 occurred and for the 3 rate years immediately following this  
778 rate year. However, if the person's business is already at the  
779 highest rate for any year or if the amount of increase in the  
780 person's rate would be less than 2 percent for that year, a  
781 penalty rate of contribution of 2 percent of taxable wages shall  
782 be imposed for the year and the next 3 years.

783 (II) If the person is not an employer, he or she is  
784 subject to a civil monetary penalty of not more than \$5,000. The

785 procedures for the assessment of a penalty must be in accordance  
 786 with the procedures set forth in s. 443.141(2) and (3) as  
 787 applied to the collection of the penalty. The proceeds from any  
 788 such penalty must be deposited in the penalty and interest  
 789 account established under s. 443.211(2).

790 b. For the purposes of this paragraph, the term  
 791 "knowingly" means having actual knowledge of or acting with  
 792 deliberate ignorance or reckless disregard for the prohibition  
 793 involved.

794 c. For the purposes of this paragraph, the term "violates  
 795 or attempts to violate" includes, but is not limited to, intent  
 796 to evade, misrepresent, or willfully nondisclose.

797 d. In addition to the penalty imposed by sub-subparagraph  
 798 a., a violation of this paragraph is a felony of the third  
 799 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
 800 775.084.

801 4. The Agency for Workforce Innovation and the tax  
 802 collection service provider shall establish procedures to  
 803 identify the transfer or acquisition of a business for the  
 804 purposes of this paragraph and shall adopt any rules necessary  
 805 to administer this paragraph.

806 5. For the purposes of this paragraph, the term:

807 a. "Person" has the meaning given to the term by s.  
 808 7701(a)(1) of the Internal Revenue Code of 1986; and

809 b. "Trade or business" includes the employer's workforce.

810 6. This paragraph shall be interpreted and applied in such  
 811 a manner as to meet the minimum requirements contained in any  
 812 guidance or regulations issued by the United States Department

813 of Labor.

814 Section 23. Paragraph (a) of subsection (2) and paragraph  
815 (a) of subsection (3) of section 443.141, Florida Statutes, are  
816 amended to read:

817 443.141 Collection of contributions and reimbursements.--

818 (2) REPORTS, CONTRIBUTIONS, APPEALS.--

819 (a) Failure to make reports and pay contributions.--If an  
820 employing unit determined by the tax collection service provider  
821 to be an employer subject to this chapter fails to make and file  
822 any report as and when required by this chapter or by any rule  
823 of the Agency for Workforce Innovation or the state agency  
824 providing tax collection services, for the purpose of  
825 determining the amount of contributions due by the employer  
826 under this chapter, or if any filed report is found by the  
827 service provider to be incorrect or insufficient, and the  
828 employer, after being notified in writing by the service  
829 provider to file the report, or a corrected or sufficient  
830 report, as applicable, fails to file the report within 15 days  
831 after the date of the mailing of the notice, the tax collection  
832 service provider may:

833 1. Determine the amount of contributions due from the  
834 employer based on the information readily available to it, which  
835 determination is deemed to be prima facie correct;

836 2. Assess the employer the amount of contributions  
837 determined to be due; and

838 3. Immediately notify the employer by ~~registered or~~  
839 ~~certified~~ mail of the determination and assessment including  
840 penalties as provided in this chapter, if any, added and

841 assessed, and demand payment together with interest on the  
 842 amount of contributions from the date that amount was due and  
 843 payable.

844 (3) COLLECTION PROCEEDINGS.--

845 (a) Lien for payment of contributions or reimbursements.--

846 1. There is created a lien in favor of the tax collection  
 847 service provider upon all the property, both real and personal,  
 848 of any employer liable for payment of any contribution or  
 849 reimbursement levied and imposed under this chapter for the  
 850 amount of the contributions or reimbursements due, together with  
 851 interest, costs, and penalties. If any contribution or  
 852 reimbursement imposed under this chapter or any portion of that  
 853 contribution, reimbursement, interest, or penalty is not paid  
 854 within 60 days after becoming delinquent, the tax collection  
 855 service provider may subsequently issue a notice of lien that  
 856 may be filed in the office of the clerk of the circuit court of  
 857 any county in which the delinquent employer owns property or has  
 858 conducted business. The notice of lien must include the periods  
 859 for which the contributions, reimbursements, interest, or  
 860 penalties are demanded and the amounts due. A copy of the notice  
 861 of lien must be mailed to the employer at her or his last known  
 862 address ~~by registered mail~~. The notice of lien may not be issued  
 863 and recorded until 15 days after the date the assessment becomes  
 864 final under subsection (2). Upon presentation of the notice of  
 865 lien, the clerk of the circuit court shall record it in a book  
 866 maintained for that purpose, and the amount of the notice of  
 867 lien, together with the cost of recording and interest accruing  
 868 upon the amount of the contribution or reimbursement, becomes a

869 | lien upon the title to and interest, whether legal or equitable,  
870 | in any real property, chattels real, or personal property of the  
871 | employer against whom the notice of lien is issued, in the same  
872 | manner as a judgment of the circuit court docketed in the office  
873 | of the circuit court clerk, with execution issued to the sheriff  
874 | for levy. This lien is prior, preferred, and superior to all  
875 | mortgages or other liens filed, recorded, or acquired after the  
876 | notice of lien is filed. Upon the payment of the amounts due, or  
877 | upon determination by the tax collection service provider that  
878 | the notice of lien was erroneously issued, the lien is satisfied  
879 | when the service provider acknowledges in writing that the lien  
880 | is fully satisfied. A lien's satisfaction does not need to be  
881 | acknowledged before any notary or other public officer, and the  
882 | signature of the director of the tax collection service provider  
883 | or his or her designee is conclusive evidence of the  
884 | satisfaction of the lien, which satisfaction shall be recorded  
885 | by the clerk of the circuit court who receives the fees for  
886 | those services.

887 |       2. The tax collection service provider may subsequently  
888 | issue a warrant directed to any sheriff in this state,  
889 | commanding him or her to levy upon and sell any real or personal  
890 | property of the employer liable for any amount under this  
891 | chapter within his or her jurisdiction, for payment, with the  
892 | added penalties and interest and the costs of executing the  
893 | warrant, together with the costs of the clerk of the circuit  
894 | court in recording and docketing the notice of lien, and to  
895 | return the warrant to the service provider with payment. The  
896 | warrant may only be issued and enforced for all amounts due to



897 the tax collection service provider on the date the warrant is  
 898 issued, together with interest accruing on the contribution or  
 899 reimbursement due from the employer to the date of payment at  
 900 the rate provided in this section. In the event of sale of any  
 901 assets of the employer, however, priorities under the warrant  
 902 shall be determined in accordance with the priority established  
 903 by any notices of lien filed by the tax collection service  
 904 provider and recorded by the clerk of the circuit court. The  
 905 sheriff shall execute the warrant in the same manner prescribed  
 906 by law for executions issued by the clerk of the circuit court  
 907 for judgments of the circuit court. The sheriff is entitled to  
 908 the same fees for executing the warrant as for a writ of  
 909 execution out of the circuit court, and these fees must be  
 910 collected in the same manner.

911 Section 24. Paragraph (b) of subsection (5) of section  
 912 624.509, Florida Statutes, is amended to read:

913 624.509 Premium tax; rate and computation.--

914 (5) There shall be allowed a credit against the net tax  
 915 imposed by this section equal to 15 percent of the amount paid  
 916 by the insurer in salaries to employees located or based within  
 917 this state and who are covered by the provisions of chapter 443.  
 918 For purposes of this subsection:

919 (b) The term "employees" does not include independent  
 920 contractors or any person whose duties require that the person  
 921 hold a valid license under the Florida Insurance Code, except  
 922 adjusters, managing general agents, and service representatives,  
 923 as persons defined in s. 626.015(1), (14), and (16).

924 Section 25. Section 624.50921, Florida Statutes, is

925 created to read:

926 624.50921 Adjustments.--

927 (1) If a taxpayer is required to amend its corporate  
 928 income tax liability under chapter 220 or the taxpayer receives  
 929 a refund of its workers' compensation administrative assessment  
 930 paid under chapter 440, the taxpayer shall file an amended  
 931 insurance premium tax return not later than 60 days after such  
 932 an occurrence.

933 (2) If an amended insurance premium tax return is required  
 934 under subsection (1), notwithstanding any other provision of s.  
 935 95.091(3):

936 (a) A notice of deficiency may be issued at any time  
 937 within 3 years after the date the amended insurance premium tax  
 938 return is given; or

939 (b) If a taxpayer fails to file an amended insurance  
 940 premium tax return, a notice of deficiency may be issued at any  
 941 time.

942  
 943 The amount of any proposed assessment set forth in such a notice  
 944 of deficiency shall be limited to the amount of any deficiency  
 945 resulting under this code from recomputation of the taxpayer's  
 946 insurance premium tax and retaliatory tax for the taxable year  
 947 after giving effect only to the change in corporate income tax  
 948 paid and the change in the amount of the workers' compensation  
 949 administrative assessment paid. Interest in accordance with s.  
 950 624.5092 is due on the amount of any deficiency from the date  
 951 fixed for filing the original insurance premium tax return for  
 952 the taxable year until the date of payment of the deficiency.

953        (3) If an amended insurance premium tax return is required  
954 by subsection (1), a claim for refund may be filed within 2  
955 years after the date on which the amended insurance premium tax  
956 return was due, regardless of whether such notice was given,  
957 notwithstanding any other provision of s. 215.26. However, the  
958 amount recoverable pursuant to such a claim shall be limited to  
959 the amount of any overpayment resulting under this code from  
960 recomputation of the taxpayer's insurance premium tax and  
961 retaliatory tax for the taxable year after giving effect only to  
962 the change in corporate income tax paid and the change in the  
963 amount of the workers' compensation administrative assessment  
964 paid.

965        Section 26. Notwithstanding section 11 of chapter 2000-  
966 312, Laws of Florida, s. 213.21, Florida Statutes, shall not  
967 stand repealed on October 1, 2005, but is revived and readopted.

968        Section 27. Except as otherwise expressly provided in this  
969 act, this act shall take effect July 1, 2005.