

Bill No. CS for SB 2070

Barcode 422006

CHAMBER ACTION

Senate

House

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Senators Constantine, Pruitt, and Carlton moved the following amendment:

**Senate Amendment (with title amendment)**

On page 9, line 20, through  
page 11, line 2, delete those lines

and insert: prescribe by rule the books and records that must be made available during an audit of the dealer's books and records and examples of methods for determining the reasonableness thereof. Books and records kept in the regular course of business include, but are not limited to, general ledgers, price lists, cost records, customer billings, billing system reports, tariffs, and other regulatory filings and rules of regulatory authorities. Such record may be required to be made available to the department in an electronic format when so kept by the dealer. The dealer may support the allocation of charges with books and records kept in the regular course of business covering the dealer's entire service area, including territories outside this state. During an audit, the department may reasonably require production of

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1 any additional books and records found necessary to assist in  
2 its determination.

3       Section 7. The Executive Director of the Department of  
4 Revenue is authorized, and all conditions are deemed met, to  
5 adopt emergency rules under sections 120.563(1) and 120.54(4),  
6 Florida Statutes, to administer this act. Notwithstanding any  
7 other provision of law, the emergency rules shall remain  
8 effective for 6 months after the date of their adoption and  
9 may be renewed during the pendency of procedures to adopt  
10 rules addressing the subject of the emergency rules.

11       Section 8. Subsection (8) is added to section 202.17,  
12 Florida Statutes, to read:

13       202.17 Registration.--

14       (8) It is the intent of the Legislature to subject to  
15 the provisions of this chapter all sellers of communications  
16 services that have established a sufficient connection with  
17 this state to permit the state constitutionally to require  
18 compliance with this chapter. Activities of a seller of  
19 communications services that may subject such a seller to the  
20 provisions of this chapter include, but are not limited to:

21       (a) Maintaining an office or other place of business  
22 within this state.

23       (b) Solicitation of business from one or more Florida  
24 locations through employees, agents, independent contractors,  
25 or other representatives of such seller.

26       Section 9. This act shall take effect July 1, 2005.

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29 ===== T I T L E   A M E N D M E N T =====

30 And the title is amended as follows:

31       On page 1, line 22, after the semicolon,

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1 insert:

2 providing for emergency rulemaking by the  
3 Department of Revenue; amending s. 202.17,  
4 F.S.; providing intent that all sellers of  
5 communications services must comply with ch.  
6 202, F.S.; providing an effective date.

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