

By Senator Lawson

6-1320-05

1                                   A bill to be entitled  
2           An act relating to a toilet tissue use fee;  
3           creating s. 403.1839, F.S.; providing  
4           definitions; imposing a fee on toilet paper  
5           sold in this state; requiring dealers to  
6           collect the fee; providing a criminal penalty  
7           for failure by a dealer to remit the fee;  
8           providing for administration and enforcement by  
9           the Department of Revenue; authorizing  
10          rulemaking by the Department of Revenue and the  
11          Department of Environmental Protection;  
12          providing for use of the proceeds of the fee  
13          for administrative costs of the Department of  
14          Revenue; providing for deposit of the proceeds  
15          of the fee in the Wastewater Treatment and  
16          Stormwater Management Revolving Loan Trust Fund  
17          administered by the Department of Environmental  
18          Protection; providing for use of proceeds of  
19          the fee deposited into the trust fund;  
20          providing an effective date.

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22 Be It Enacted by the Legislature of the State of Florida:  
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24           Section 1. Section 403.1839, Florida Statutes, is  
25 created to read:

26           403.1839 Toilet paper use fee.--

27           (1) As used in this section, the term:

28           (a) "Consumer" means a person who purchases toilet  
29 tissue for use with no intent to resell.

30           (b) "Dealer" means a person who sells toilet tissue to  
31 a consumer.

1           (c) "Department" means the Department of Environmental  
2 Protection.

3           (2) Beginning October 1, 2005, a fee of 2 cents per  
4 roll shall be imposed on toilet tissue sold in this state.  
5 The fee shall be collected by dealers and remitted monthly to  
6 the Department of Revenue.

7           (3) All fees collected shall be state funds at the  
8 moment of collection. A person who, with intent to unlawfully  
9 deprive or defraud the state of its moneys or the use or  
10 benefit thereof, fails to remit fees collected pursuant to  
11 this section commits theft of state funds, punishable to the  
12 same extent provided in s. 212.15(2).

13           (4) The proceeds of the fee shall be distributed in  
14 accordance with this section. For the purpose of this section,  
15 the proceeds of the fee include all funds received by the  
16 Department of Revenue under this section, including interest  
17 and penalties on delinquent fees. The Department of Revenue  
18 shall determine the amount that must be reserved for its  
19 administrative costs.

20           (5) The Department of Revenue shall administer,  
21 collect, enforce, and audit the fee authorized under this  
22 section and, for such purpose, has the same authority that is  
23 provided for the administration, collection, enforcement, and  
24 auditing of the general state sales tax imposed under chapter  
25 212 except as otherwise provided in this section. The  
26 provisions of chapter 212 regarding the authority to audit and  
27 make assessments, the keeping of books and records, and  
28 interest and penalties on delinquent fees are applicable. The  
29 fee may not be included in computing estimated taxes under s.  
30 212.11. The limitations on determining and assessing taxes  
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1 provided in s. 95.091 apply to the determination and  
2 assessment of the fee imposed by this section.

3 (6) In addition to expenditures authorized for  
4 administrative costs under subsection (4), the Department of  
5 Revenue and the department may employ persons and incur other  
6 expenses for which funds are appropriated by the Legislature.  
7 The Department of Revenue and the department may adopt rules  
8 and prescribe forms as necessary to administer this section.  
9 The Department of Revenue may establish audit procedures,  
10 recover administrative costs, and assess delinquent fees,  
11 penalties, and interest.

12 (7) The proceeds of the fee shall be deposited in the  
13 Wastewater Treatment and Stormwater Management Revolving Loan  
14 Trust Fund created by s. 403.1835. In any year in which a  
15 federal capitalization grant is received by the department for  
16 the Wastewater Treatment and Stormwater Management Revolving  
17 Loan Trust Fund, the proceeds of the fee shall first be used  
18 to provide the state's matching share of the federal grant for  
19 use as provided by s. 403.1835. All remaining proceeds of the  
20 fee shall be used as provided by s. 403.1838.

21 Section 2. This act shall take effect upon becoming a  
22 law.

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25 SENATE SUMMARY

26 Imposes a fee of 2 cents on toilet paper sold in the  
27 state. Provides a criminal penalty for failure to remit  
28 the fee. Provides for administration and enforcement by  
29 the Department of Revenue. Authorizes rulemaking by the  
30 Department of Revenue and the Department of Environmental  
31 Protection. Provides for use of the proceeds for  
administrative costs of the Department of Revenue.  
Provides for deposit of the proceeds in the Wastewater  
Treatment and Stormwater Management Revolving Loan Trust  
Fund administered by the Department of Environmental  
Protection.