

1 A bill to be entitled
 2 An act relating to intangible personal property taxes;
 3 amending ss. 28.35, 72.011, 192.0105, 192.032, 192.042,
 4 192.091, 193.114, 196.015, 196.199, 196.1993, 201.23,
 5 212.02, 213.015, 213.05, 213.053, 213.054, 213.13, 213.27,
 6 215.555, 220.1845, 288.039, 288.1045, 288.106, 288.1067,
 7 341.840, 376.30781, 493.6102, 516.031, 627.311, 627.351,
 8 650.05, 655.071, 733.702, and 766.105, F.S., to conform
 9 provisions to the repeal of intangible personal property
 10 taxes; repealing ss. 199.012, 199.023, 199.032, 199.033,
 11 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055,
 12 199.106, 199.133, 199.135, 199.143, 199.145, 199.155,
 13 199.175, 199.183, 199.185, 199.1851, 199.202, 199.212,
 14 199.218, 199.232, 199.262, 199.272, 199.282, 199.292, and
 15 199.303, F.S., relating to intangible personal property
 16 taxes; providing an effective date.

17
 18 Be It Enacted by the Legislature of the State of Florida:

19
 20 Section 1. Paragraph (c) of subsection (1) of section
 21 28.35, Florida Statutes, is amended to read:

22 28.35 Florida Clerks of Court Operations Corporation.--
 23 (1)

24 (c) ~~For the purposes of s. 199.183(1),~~ The corporation
 25 ~~shall be considered a political subdivision of the state and~~
 26 shall be exempt from the corporate income tax. The corporation
 27 is not subject to the procurement provisions of chapter 287 and
 28 policies and decisions of the corporation relating to incurring

29 debt, levying assessments, and the sale, issuance, continuation,
 30 terms, and claims under corporation policies, and all services
 31 relating thereto, are not subject to the provisions of chapter
 32 120.

33 Section 2. Paragraph (a) of subsection (1) of section
 34 72.011, Florida Statutes, is amended to read:

35 72.011 Jurisdiction of circuit courts in specific tax
 36 matters; administrative hearings and appeals; time for
 37 commencing action; parties; deposits.--

38 (1)(a) A taxpayer may contest the legality of any
 39 assessment or denial of refund of tax, fee, surcharge, permit,
 40 interest, or penalty provided for under s. 125.0104, s.
 41 125.0108, chapter 198, ~~chapter 199~~, chapter 201, chapter 202,
 42 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
 43 chapter 212, chapter 213, chapter 220, chapter 221, s.
 44 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
 45 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 46 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 47 681.117 by filing an action in circuit court; or, alternatively,
 48 the taxpayer may file a petition under the applicable provisions
 49 of chapter 120. However, once an action has been initiated under
 50 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 51 120.80(14)(b), no action relating to the same subject matter may
 52 be filed by the taxpayer in circuit court, and judicial review
 53 shall be exclusively limited to appellate review pursuant to s.
 54 120.68; and once an action has been initiated in circuit court,
 55 no action may be brought under chapter 120.

56 Section 3. Paragraph (a) of subsection (4) of section
 57 192.0105, Florida Statutes, is amended to read:

58 192.0105 Taxpayer rights.--There is created a Florida
 59 Taxpayer's Bill of Rights for property taxes and assessments to
 60 guarantee that the rights, privacy, and property of the
 61 taxpayers of this state are adequately safeguarded and protected
 62 during tax levy, assessment, collection, and enforcement
 63 processes administered under the revenue laws of this state. The
 64 Taxpayer's Bill of Rights compiles, in one document, brief but
 65 comprehensive statements that summarize the rights and
 66 obligations of the property appraisers, tax collectors, clerks
 67 of the court, local governing boards, the Department of Revenue,
 68 and taxpayers. Additional rights afforded to payors of taxes and
 69 assessments imposed under the revenue laws of this state are
 70 provided in s. 213.015. The rights afforded taxpayers to assure
 71 that their privacy and property are safeguarded and protected
 72 during tax levy, assessment, and collection are available only
 73 insofar as they are implemented in other parts of the Florida
 74 Statutes or rules of the Department of Revenue. The rights so
 75 guaranteed to state taxpayers in the Florida Statutes and the
 76 departmental rules include:

77 (4) THE RIGHT TO CONFIDENTIALITY.--

78 (a) The right to have information kept confidential,
 79 including federal tax information, ad valorem tax returns,
 80 social security numbers, all financial records produced by the
 81 taxpayer, Form DR-219 returns for documentary stamp tax
 82 information, and sworn statements of gross income, copies of
 83 federal income tax returns for the prior year, wage and earnings

84 statements (W-2 forms), and other documents (see ss. 192.105,
85 193.074, 193.114~~(5)(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

86 Section 4. Subsections (5), (6), and (7) of section
87 192.032, Florida Statutes, are amended to read:

88 192.032 Situs of property for assessment purposes.--All
89 property shall be assessed according to its situs as follows:

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

92 (5)(6)(a) Notwithstanding the provisions of subsection
93 (2), personal property used as a marine cargo container in the
94 conduct of foreign or interstate commerce shall not be deemed to
95 have acquired a taxable situs within a county when the property
96 is temporarily halted or stored within the state for a period
97 not exceeding 180 days.

98 (b) "Marine cargo container" means a nondisposable
99 receptacle which is of a permanent character, strong enough to
100 be suitable for repeated use; which is specifically designed to
101 facilitate the carriage of goods by one or more modes of
102 transport, one of which shall be by ocean vessel, without
103 intermediate reloading; and which is fitted with devices
104 permitting its ready handling, particularly in the transfer from
105 one transport mode to another. The term "marine cargo container"
106 includes a container when carried on a chassis but does not
107 include a vehicle or packaging.

108 (6)(7) Notwithstanding any other provision of this
109 section, tangible personal property used in traveling shows such
110 as carnivals, ice shows, or circuses shall be deemed to be
111 physically present or habitually located or typically present

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112 only to the extent the value of such property is multiplied by a
 113 fraction, the numerator of which is the number of days such
 114 property is present in Florida during the taxable year and the
 115 denominator of which is the number of days in the taxable year.
 116 However, railroad property of such traveling shows shall be
 117 taxable under s. 193.085(4)(b) and not under this section.

118 Section 5. Subsection (3) of section 192.042, Florida
 119 Statutes, is amended to read:

120 192.042 Date of assessment.--All property shall be
 121 assessed according to its just value as follows:

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

124 Section 6. Subsections (5) and (6) of section 192.091,
 125 Florida Statutes, are amended to read:

126 192.091 Commissions of property appraisers and tax
 127 collectors.--

128 (5) ~~Provided, that~~ The provisions of this section shall
 129 not apply to commissions on ~~intangible property taxes or~~
 130 ~~drainage district or drainage subdistrict taxes.~~ and

131 (6) If ~~Provided, further, that~~ where any property
 132 appraiser or tax collector in the state is receiving
 133 compensation for expenses in conducting his or her office or by
 134 way of salary pursuant to any act of the Legislature other than
 135 the general law fixing compensation of property appraisers, such
 136 property appraiser or tax collector may file a declaration in
 137 writing with the board of county commissioners of his or her
 138 county electing to come under the provisions of this section,
 139 and thereupon such property appraiser or tax collector shall be

140 | paid compensation in accordance with the provisions hereof, and
 141 | shall not be entitled to the benefit of the said special or
 142 | local act. If such property appraiser or tax collector does not
 143 | so elect, he or she shall continue to be paid such compensation
 144 | as may now be provided by law for such property appraiser or tax
 145 | collector.

146 | Section 7. Subsections (4), (5), and (6) of section
 147 | 193.114, Florida Statutes, are amended to read:

148 | 193.114 Preparation of assessment rolls.--

149 | ~~(4) The department shall promulgate regulations and forms~~
 150 | ~~for the preparation of the intangible personal property roll to~~
 151 | ~~comply with chapter 199.~~

152 | (4)(5) For every change made to the assessed or taxable
 153 | value of a parcel on an assessment roll subsequent to the
 154 | mailing of the notice provided for in s. 200.069, the property
 155 | appraiser shall document the reason for such change in the
 156 | public records of the office of the property appraiser in a
 157 | manner acceptable to the executive director or the executive
 158 | director's designee. For every change that decreases the
 159 | assessed or taxable value of a parcel on an assessment roll
 160 | between the time of complete submission of the tax roll pursuant
 161 | to s. 193.1142(3) and mailing of the notice provided for in s.
 162 | 200.069, the property appraiser shall document the reason for
 163 | such change in the public records of the office of the property
 164 | appraiser in a manner acceptable to the executive director or
 165 | the executive director's designee. Changes made by the value
 166 | adjustment board are not subject to the requirements of this
 167 | subsection.

168 (5)~~(6)~~ For proprietary purposes, including the furnishing
 169 or sale of copies of the tax roll under s. 119.07(1), the
 170 property appraiser is the custodian of the tax roll and the
 171 copies of it which are maintained by any state agency. The
 172 department or any state or local agency may use copies of the
 173 tax roll received by it for official purposes and shall permit
 174 inspection and examination thereof under s. 119.07(1), but is
 175 not required to furnish copies of the records. A social security
 176 number submitted under s. 196.011(1) is confidential and exempt
 177 from s. 24(a), Art. I of the State Constitution and the
 178 provisions of s. 119.07(1). A copy of documents containing the
 179 numbers furnished or sold by the property appraiser, except a
 180 copy furnished to the department, or a copy of documents
 181 containing social security numbers provided by the department or
 182 any state or local agency for inspection or examination by the
 183 public, must exclude those social security numbers.

184 Section 8. Subsection (9) of section 196.015, Florida
 185 Statutes, is amended to read:

186 196.015 Permanent residency; factual determination by
 187 property appraiser.--Intention to establish a permanent
 188 residence in this state is a factual determination to be made,
 189 in the first instance, by the property appraiser. Although any
 190 one factor is not conclusive of the establishment or
 191 nonestablishment of permanent residence, the following are
 192 relevant factors that may be considered by the property
 193 appraiser in making his or her determination as to the intent of
 194 a person claiming a homestead exemption to establish a permanent
 195 residence in this state:

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

198 Section 9. Paragraph (b) of subsection (2) of section
 199 196.199, Florida Statutes, is amended to read:

200 196.199 Government property exemption.--

201 (2) Property owned by the following governmental units but
 202 used by nongovernmental lessees shall only be exempt from
 203 taxation under the following conditions:

204 (b) Except as provided in paragraph (c), the exemption
 205 provided by this subsection shall not apply to those portions of
 206 a leasehold or other possessory interest in real property,
 207 except for any leasehold or other possessory interest described
 208 in s. 4(a), Art. VII of the State Constitution or subsection
 209 (7), owned by the United States, the state, any political
 210 subdivision of the state, any municipality of the state, or any
 211 agency, authority, and other public body corporate of the state,
 212 which are undeveloped or predominantly used for residential or
 213 commercial purposes and upon which rental payments are due
 214 ~~defined by s. 199.023(1)(d), subject to the provisions of~~
 215 ~~subsection (7). Such leasehold or other interest shall be taxed~~
 216 ~~only as intangible personal property pursuant to chapter 199 if~~
 217 ~~rental payments are due in consideration of such leasehold or~~
 218 ~~other interest.~~ If no rental payments are due pursuant to the
 219 agreement creating such leasehold or other interest, the
 220 leasehold or other interest shall be taxed as real property.
 221 Nothing in this paragraph shall be deemed to exempt personal
 222 property, buildings, or other real property improvements owned
 223 by the lessee from ad valorem taxation.

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224 Section 10. Section 196.1993, Florida Statutes, is amended
 225 to read:

226 196.1993 Certain agreements with local governments for use
 227 of public property; exemption.--Any agreement entered into with
 228 a local governmental authority prior to January 1, 1969, for use
 229 of public property, under which it was understood and agreed in
 230 a written instrument or by special act that no ad valorem real
 231 property taxes would be paid by the licensee or lessee, shall be
 232 deemed a license or management agreement for the use or
 233 management of public property. Such interest shall be deemed not
 234 to convey an interest in the property and shall not be subject
 235 to ad valorem real property taxation. Nothing in this section
 236 shall be deemed to exempt such licensee from the ~~ad valorem~~
 237 ~~intangible tax and the ad valorem personal property tax.~~

238 Section 11. Subsection (4) of section 201.23, Florida
 239 Statutes, is amended to read:

240 201.23 Foreign notes and other written obligations
 241 exempt.--

242 (4)(a) The excise taxes imposed by this chapter shall not
 243 apply to the documents, notes, evidences of indebtedness,
 244 financing statements, drafts, bills of exchange, or other
 245 taxable items dealt with, made, issued, drawn upon, accepted,
 246 delivered, shipped, received, signed, executed, assigned,
 247 transferred, or sold by or to a banking organization, ~~as defined~~
 248 ~~in s. 199.023(9),~~ in the conduct of an international banking
 249 ~~transaction, as defined in s. 199.023(11).~~ Nothing in this
 250 subsection shall be construed to change the application of
 251 paragraph (2)(a).

- 252 (b) For purposes of this subsection:
- 253 1. "Banking organization" means:
- 254 a. A bank organized and existing under the laws of this
- 255 state;
- 256 b. A national bank organized and existing pursuant to the
- 257 provisions of the National Bank Act, 12 U.S.C. ss. 21 et seq.,
- 258 and maintaining its principal office in this state;
- 259 c. An Edge Act corporation organized pursuant to the
- 260 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss.
- 261 611 et seq., and maintaining an office in this state;
- 262 d. An international bank agency licensed pursuant to the
- 263 laws of this state;
- 264 e. A federal agency licensed pursuant to ss. 4 and 5 of
- 265 the International Banking Act of 1978 to maintain an office in
- 266 this state;
- 267 f. A savings association organized and existing under the
- 268 laws of this state;
- 269 g. A federal association organized and existing pursuant
- 270 to the provisions of the Home Owners' Loan Act of 1933, 12
- 271 U.S.C. ss. 1461 et seq., and maintaining its principal office in
- 272 this state; or
- 273 h. A Florida export finance corporation organized and
- 274 existing pursuant to the provisions of part V of chapter 288.
- 275 2. "International banking transaction" means:
- 276 a. The financing of the exportation from, or the
- 277 importation into, the United States or between jurisdictions
- 278 abroad of tangible personal property or services;
- 279 b. The financing of the production, preparation, storage,

280 or transportation of tangible personal property or services
281 which are identifiable as being directly and solely for export
282 from, or import into, the United States or between jurisdictions
283 abroad;

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

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

292 e. Entering into foreign exchange trading or hedging
293 transactions in connection with the activities described in sub-
294 subparagraph d.

295 Section 12. Subsection (19) of section 212.02, Florida
296 Statutes, is amended to read:

297 212.02 Definitions.--The following terms and phrases when
298 used in this chapter have the meanings ascribed to them in this
299 section, except where the context clearly indicates a different
300 meaning:

301 (19) "Tangible personal property" means and includes
302 personal property which may be seen, weighed, measured, or
303 touched or is in any manner perceptible to the senses, including
304 electric power or energy, boats, motor vehicles and mobile homes
305 as defined in s. 320.01(1) and (2), aircraft as defined in s.
306 330.27, and all other types of vehicles. The term "tangible
307 personal property" does not include stocks, bonds, notes,

308 insurance, or other obligations or securities; ~~intangibles as~~
 309 ~~defined by the intangible tax law of the state;~~ or pari-mutuel
 310 tickets sold or issued under the racing laws of the state.

311 Section 13. Subsections (3), (6), and (11) of section
 312 213.015, Florida Statutes, are amended to read:

313 213.015 Taxpayer rights.--There is created a Florida
 314 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 315 and property of Florida taxpayers are adequately safeguarded and
 316 protected during tax assessment, collection, and enforcement
 317 processes administered under the revenue laws of this state. The
 318 Taxpayer's Bill of Rights compiles, in one document, brief but
 319 comprehensive statements which explain, in simple, nontechnical
 320 terms, the rights and obligations of the Department of Revenue
 321 and taxpayers. Section 192.0105 provides additional rights
 322 afforded to payors of property taxes and assessments. The rights
 323 afforded taxpayers to ensure that their privacy and property are
 324 safeguarded and protected during tax assessment and collection
 325 are available only insofar as they are implemented in other
 326 parts of the Florida Statutes or rules of the Department of
 327 Revenue. The rights so guaranteed Florida taxpayers in the
 328 Florida Statutes and the departmental rules are:

329 (3) The right to be represented or advised by counsel or
 330 other qualified representatives at any time in administrative
 331 interactions with the department, the right to procedural
 332 safeguards with respect to recording of interviews during tax
 333 determination or collection processes conducted by the
 334 department, the right to be treated in a professional manner by
 335 department personnel, and the right to have audits, inspections

336 of records, and interviews conducted at a reasonable time and
 337 place except in criminal and internal investigations (see ss.
 338 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),
 339 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 340 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

341 (6) The right to be informed of impending collection
 342 actions which require sale or seizure of property or freezing of
 343 assets, except jeopardy assessments, and the right to at least
 344 30 days' notice in which to pay the liability or seek further
 345 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,
 346 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 347 213.73(3), 213.731, and 220.739).

348 (11) The right to procedures for requesting cancellation,
 349 release, or modification of liens filed by the department and
 350 for requesting that any lien which is filed in error be so noted
 351 on the lien cancellation filed by the department, in public
 352 notice, and in notice to any credit agency at the taxpayer's
 353 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and
 354 220.819).

355 Section 14. Section 213.05, Florida Statutes, is amended
 356 to read:

357 213.05 Department of Revenue; control and administration
 358 of revenue laws.--The Department of Revenue shall have only
 359 those responsibilities for ad valorem taxation specified to the
 360 department in chapter 192, taxation, general provisions; chapter
 361 193, assessments; chapter 194, administrative and judicial
 362 review of property taxes; chapter 195, property assessment
 363 administration and finance; chapter 196, exemption; chapter 197,

364 tax collections, sales, and liens; ~~chapter 199, intangible~~
 365 ~~personal property taxes;~~ and chapter 200, determination of
 366 millage. The Department of Revenue shall have the responsibility
 367 of regulating, controlling, and administering all revenue laws
 368 and performing all duties as provided in s. 125.0104, the Local
 369 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 370 chapter 198, estate taxes; chapter 201, excise tax on documents;
 371 chapter 202, communications services tax; chapter 203, gross
 372 receipts taxes; chapter 206, motor and other fuel taxes; chapter
 373 211, tax on production of oil and gas and severance of solid
 374 minerals; chapter 212, tax on sales, use, and other
 375 transactions; chapter 220, income tax code; chapter 221,
 376 emergency excise tax; ss. 336.021 and 336.025, taxes on motor
 377 fuel and special fuel; s. 370.07(3), Apalachicola Bay oyster
 378 surcharge; s. 376.11, pollutant spill prevention and control; s.
 379 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;
 380 s. 538.09, registration of secondhand dealers; s. 538.25,
 381 registration of secondary metals recyclers; s. 624.4621, group
 382 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;
 383 s. 624.475, commercial self-insurance fund premium tax; ss.
 384 624.509-624.511, insurance code: administration and general
 385 provisions; s. 624.515, State Fire Marshal regulatory
 386 assessment; s. 627.357, medical malpractice self-insurance
 387 premium tax; s. 629.5011, reciprocal insurers premium tax; and
 388 s. 681.117, motor vehicle warranty enforcement.

389 Section 15. Paragraph (a) of subsection (1), subsection
 390 (4), paragraphs (k) and (p) of subsection (7), and paragraph (a)

391 of subsection (14) of section 213.053, Florida Statutes, are
 392 amended to read:

393 213.053 Confidentiality and information sharing.--

394 (1)(a) The provisions of this section apply to s.
 395 125.0104, county government; s. 125.0108, tourist impact tax;
 396 chapter 175, municipal firefighters' pension trust funds;
 397 chapter 185, municipal police officers' retirement trust funds;
 398 chapter 198, estate taxes; ~~chapter 199, intangible personal~~
 399 ~~property taxes~~; chapter 201, excise tax on documents; chapter
 400 203, gross receipts taxes; chapter 211, tax on severance and
 401 production of minerals; chapter 212, tax on sales, use, and
 402 other transactions; chapter 220, income tax code; chapter 221,
 403 emergency excise tax; s. 252.372, emergency management,
 404 preparedness, and assistance surcharge; s. 370.07(3),
 405 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill
 406 prevention and control; s. 403.718, waste tire fees; s.
 407 403.7185, lead-acid battery fees; s. 538.09, registration of
 408 secondhand dealers; s. 538.25, registration of secondary metals
 409 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.
 410 681.117, motor vehicle warranty enforcement; and s. 896.102,
 411 reports of financial transactions in trade or business.

412 (4) Nothing contained in this section shall prevent the
 413 department from publishing statistics so classified as to
 414 prevent the identification of particular accounts, reports,
 415 declarations, or returns or prevent the department from
 416 disclosing to the Chief Financial Officer the names and
 417 addresses of those taxpayers who have claimed ~~an exemption~~

418 ~~pursuant to s. 199.185(1)(i) or~~ a deduction pursuant to s.
 419 220.63(5).

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

422 (k)1. Payment information relative to chapters ~~199~~, 201,
 423 212, 220, 221, and 624 to the Office of Tourism, Trade, and
 424 Economic Development, or its employees or agents that are
 425 identified in writing by the office to the department, in the
 426 administration of the tax refund program for qualified defense
 427 contractors authorized by s. 288.1045 and the tax refund program
 428 for qualified target industry businesses authorized by s.
 429 288.106.

430 2. Information relative to tax credits taken by a business
 431 under s. 220.191 and exemptions or tax refunds received by a
 432 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
 433 and Economic Development, or its employees or agents that are
 434 identified in writing by the office to the department, in the
 435 administration and evaluation of the capital investment tax
 436 credit program authorized in s. 220.191 and the semiconductor,
 437 defense, and space tax exemption program authorized in s.
 438 212.08(5)(j).

439 (p) Information relative to ss. ~~199.1055~~, 220.1845, and
 440 376.30781 to the Department of Environmental Protection in the
 441 conduct of its official business.

442
 443 Disclosure of information under this subsection shall be
 444 pursuant to a written agreement between the executive director
 445 and the agency. Such agencies, governmental or nongovernmental,

446 shall be bound by the same requirements of confidentiality as
 447 the Department of Revenue. Breach of confidentiality is a
 448 misdemeanor of the first degree, punishable as provided by s.
 449 775.082 or s. 775.083.

450 (14)(a) Notwithstanding any other provision of this
 451 section, the department shall, subject to the safeguards
 452 specified in paragraph (c), disclose to the Division of
 453 Corporations of the Department of State the name, address,
 454 federal employer identification number, and duration of tax
 455 filings with this state of all corporate or partnership entities
 456 which are not on file or have a dissolved status with the
 457 Division of Corporations and which have filed tax returns
 458 pursuant to ~~either chapter 199 or~~ chapter 220.

459 Section 16. Section 213.054, Florida Statutes, is amended
 460 to read:

461 213.054 Persons claiming tax exemptions or deductions;
 462 annual report.--The Department of Revenue shall be responsible
 463 for monitoring the utilization of ~~tax exemptions and tax~~
 464 deductions authorized pursuant to chapter 81-179, Laws of
 465 Florida. On or before September 1 of each year, the department
 466 shall report to the Chief Financial Officer the names and
 467 addresses of all persons who have claimed ~~an exemption pursuant~~
 468 ~~to s. 199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

469 Section 17. Subsection (2) of section 213.13, Florida
 470 Statutes, is amended to read:

471 213.13 Electronic remittance and distribution of funds
 472 collected by clerks of the court.--

473 (2) The funds to be remitted electronically by the clerks
 474 include proceeds from the taxes imposed by ~~chapter 199~~, chapter
 475 201~~7~~, and all other fees, fines, reimbursements, court costs, or
 476 other court-related funds that the clerks must remit to the
 477 state pursuant to law. At a minimum, these electronic remittance
 478 procedures must include:

479 (a) The prescribed reporting frequency and time period for
 480 the clerks to remit such funds and the prescribed time period in
 481 which the department must electronically deposit the funds
 482 received to the appropriate state and local funds and accounts;

483 (b) The electronic format and type of debit remittance
 484 system to be used by the clerks to remit the funds to the
 485 department;

486 (c) The means of communication used to transmit the
 487 required information; and

488 (d) The information that must be submitted with such
 489 remittance.

490 Section 18. Section 213.27, Florida Statutes, is amended
 491 to read:

492 213.27 Contracts with debt collection agencies and certain
 493 vendors.--

494 (1) The Department of Revenue may, for the purpose of
 495 collecting any delinquent taxes due from a taxpayer, including
 496 taxes for which a bill or notice has been generated, contract
 497 with any debt collection agency or attorney doing business
 498 within or without this state for the collection of such
 499 delinquent taxes including penalties and interest thereon. The
 500 department may also share confidential information pursuant to

501 the contract necessary for the collection of delinquent taxes
 502 and taxes for which a billing or notice has been generated.
 503 Contracts will be made pursuant to chapter 287. The taxpayer
 504 must be notified by mail by the department, its employees, or
 505 its authorized representative 30 days prior to commencing any
 506 litigation to recover any delinquent taxes. The taxpayer must be
 507 notified by mail by the department 30 days prior to the
 508 department assigning the collection of any taxes to the debt
 509 collection agency.

510 ~~(2) The department may enter into contracts with any~~
 511 ~~individual or business for the purpose of identifying intangible~~
 512 ~~personal property tax liability. Contracts may provide for the~~
 513 ~~identification of assets subject to the tax on intangible~~
 514 ~~personal property, the determination of value of such property,~~
 515 ~~the requirement for filing a tax return and the collection of~~
 516 ~~taxes due, including applicable penalties and interest thereon.~~
 517 ~~The department may share confidential information pursuant to~~
 518 ~~the contract necessary for the identification of taxable~~
 519 ~~intangible personal property. Contracts shall be made pursuant~~
 520 ~~to chapter 287. The taxpayer must be notified by mail by the~~
 521 ~~department 30 days prior to the department assigning~~
 522 ~~identification of intangible personal property to an individual~~
 523 ~~or business.~~

524 (2)~~(3)~~ Any contract may provide, in the discretion of the
 525 executive director of the Department of Revenue, the manner in
 526 which the compensation for such services will be paid. Under
 527 standards established by the department, such compensation shall
 528 be added to the amount of the tax and collected as a part

529 thereof by the agency or deducted from the amount of tax,
530 penalty, and interest actually collected.

531 (3)~~(4)~~ All funds collected under the terms of the
532 contract, less the fees provided in the contract, shall be
533 remitted to the department within 30 days from the date of
534 collection from a taxpayer. Forms to be used for such purpose
535 shall be prescribed by the department.

536 (4)~~(5)~~ The department shall require a bond from the debt
537 collection agency ~~or the individual or business contracted with~~
538 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing
539 compliance with the terms of the contract. However, a bond of
540 \$10,000 is required from a debt collection agency if the agency
541 does not actually collect and remit delinquent funds to the
542 department.

543 (5)~~(6)~~ The department may, for the purpose of ascertaining
544 the amount of or collecting any taxes due from a person doing
545 mail order business in this state, contract with any auditing
546 agency doing business within or without this state for the
547 purpose of conducting an audit of such mail order business;
548 however, such audit agency may not conduct an audit on behalf of
549 the department of any person domiciled in this state, person
550 registered for sales and use tax purposes in this state, or
551 corporation filing a Florida corporate tax return, if any such
552 person or corporation objects to such audit in writing to the
553 department and the auditing agency. The department shall notify
554 the taxpayer by mail at least 30 days before the department
555 assigns the collection of such taxes.

556 (6)~~(7)~~ Confidential information shared by the department
 557 with debt collection or auditing agencies ~~or individuals or~~
 558 ~~businesses with which the department has contracted under~~
 559 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),
 560 and debt collection or auditing agencies ~~and individuals or~~
 561 ~~businesses with which the department has contracted under~~
 562 ~~subsection (2)~~ shall be bound by the same requirements of
 563 confidentiality as the Department of Revenue. Breach of
 564 confidentiality is a misdemeanor of the first degree, punishable
 565 as provided by ss. 775.082 and 775.083.

566 (7)~~(8)~~(a) The executive director of the department may
 567 enter into contracts with private vendors to develop and
 568 implement systems to enhance tax collections where compensation
 569 to the vendors is funded through increased tax collections. The
 570 amount of compensation paid to a vendor shall be based on a
 571 percentage of increased tax collections attributable to the
 572 system after all administrative and judicial appeals are
 573 exhausted, and the total amount of compensation paid to a vendor
 574 shall not exceed the maximum amount stated in the contract.

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

580 (c) Disclosure of information under this subsection shall
 581 be pursuant to a written agreement between the executive
 582 director and the private vendors. The vendors shall be bound by
 583 the same requirements of confidentiality as the department.

584 Breach of confidentiality is a misdemeanor of the first degree,
 585 punishable as provided in s. 775.082 or s. 775.083.

586 Section 19. Paragraph (d) of subsection (6) of section
 587 215.555, Florida Statutes, is amended to read:

588 215.555 Florida Hurricane Catastrophe Fund.--

589 (6) REVENUE BONDS.--

590 (d) *Florida Hurricane Catastrophe Fund Finance*
 591 *Corporation*.--

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

594 a. The public benefits corporation created under this
 595 paragraph will provide a mechanism necessary for the cost-
 596 effective and efficient issuance of bonds. This mechanism will
 597 eliminate unnecessary costs in the bond issuance process,
 598 thereby increasing the amounts available to pay reimbursement
 599 for losses to property sustained as a result of hurricane
 600 damage.

601 b. The purpose of such bonds is to fund reimbursements
 602 through the Florida Hurricane Catastrophe Fund to pay for the
 603 costs of construction, reconstruction, repair, restoration, and
 604 other costs associated with damage to properties of
 605 policyholders of covered policies due to the occurrence of a
 606 hurricane.

607 c. The efficacy of the financing mechanism will be
 608 enhanced by the corporation's ownership of the assessments, by
 609 the insulation of the assessments from possible bankruptcy
 610 proceedings, and by covenants of the state with the
 611 corporation's bondholders.

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

615 b. The corporation shall operate under a five-member board
 616 of directors consisting of the Governor or a designee, the Chief
 617 Financial Officer or a designee, the Attorney General or a
 618 designee, the director of the Division of Bond Finance of the
 619 State Board of Administration, and the senior employee of the
 620 State Board of Administration responsible for operations of the
 621 Florida Hurricane Catastrophe Fund.

622 c. The corporation has all of the powers of corporations
 623 under chapter 607 and under chapter 617, subject only to the
 624 provisions of this subsection.

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

628 e. The corporation may invest in any of the investments
 629 authorized under s. 215.47.

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

634 3.a. In actions under chapter 75 to validate any bonds
 635 issued by the corporation, the notice required by s. 75.06 shall
 636 be published only in Leon County and in two newspapers of
 637 general circulation in the state, and the complaint and order of
 638 the court shall be served only on the State Attorney of the
 639 Second Judicial Circuit.

640 b. The state hereby covenants with holders of bonds of the
 641 corporation that the state will not repeal or abrogate the power
 642 of the board to direct the Office of Insurance Regulation to
 643 levy the assessments and to collect the proceeds of the revenues
 644 pledged to the payment of such bonds as long as any such bonds
 645 remain outstanding unless adequate provision has been made for
 646 the payment of such bonds pursuant to the documents authorizing
 647 the issuance of such bonds.

648 4. The bonds of the corporation are not a debt of the
 649 state or of any political subdivision, and neither the state nor
 650 any political subdivision is liable on such bonds. The
 651 corporation does not have the power to pledge the credit, the
 652 revenues, or the taxing power of the state or of any political
 653 subdivision. The credit, revenues, or taxing power of the state
 654 or of any political subdivision shall not be deemed to be
 655 pledged to the payment of any bonds of the corporation.

656 5.a. The property, revenues, and other assets of the
 657 corporation; the transactions and operations of the corporation
 658 and the income from such transactions and operations; and all
 659 bonds issued under this paragraph and interest on such bonds are
 660 exempt from taxation by the state and any political subdivision,
 661 including ~~the intangibles tax under chapter 199 and the income~~
 662 ~~tax under chapter 220.~~ This exemption does not apply to any tax
 663 imposed by chapter 220 on interest, income, or profits on debt
 664 obligations owned by corporations other than the Florida
 665 Hurricane Catastrophe Fund Finance Corporation.

666 b. All bonds of the corporation shall be and constitute
 667 legal investments without limitation for all public bodies of

668 | this state; for all banks, trust companies, savings banks,
 669 | savings associations, savings and loan associations, and
 670 | investment companies; for all administrators, executors,
 671 | trustees, and other fiduciaries; for all insurance companies and
 672 | associations and other persons carrying on an insurance
 673 | business; and for all other persons who are now or may hereafter
 674 | be authorized to invest in bonds or other obligations of the
 675 | state and shall be and constitute eligible securities to be
 676 | deposited as collateral for the security of any state, county,
 677 | municipal, or other public funds. This sub-subparagraph shall be
 678 | considered as additional and supplemental authority and shall
 679 | not be limited without specific reference to this sub-
 680 | subparagraph.

681 | 6. The corporation and its corporate existence shall
 682 | continue until terminated by law; however, no such law shall
 683 | take effect as long as the corporation has bonds outstanding
 684 | unless adequate provision has been made for the payment of such
 685 | bonds pursuant to the documents authorizing the issuance of such
 686 | bonds. Upon termination of the existence of the corporation, all
 687 | of its rights and properties in excess of its obligations shall
 688 | pass to and be vested in the state.

689 | Section 20. Subsection (1) and paragraphs (b) and (c) of
 690 | subsection (3) of section 220.1845, Florida Statutes, are
 691 | amended to read:

692 | 220.1845 Contaminated site rehabilitation tax credit.--

693 | (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

694 | (a) A credit in the amount of 35 percent of the costs of
 695 | voluntary cleanup activity that is integral to site

696 rehabilitation at the following sites is available against any
697 tax due for a taxable year under this chapter:

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

700 2. A drycleaning-solvent-contaminated site at which
701 cleanup is undertaken by the real property owner pursuant to s.
702 376.3078(11), if the real property owner is not also, and has
703 never been, the owner or operator of the drycleaning facility
704 where the contamination exists; or

705 3. A brownfield site in a designated brownfield area under
706 s. 376.80.

707 (b) A tax credit applicant, or multiple tax credit
708 applicants working jointly to clean up a single site, may not be
709 granted more than \$250,000 per year in tax credits for each site
710 voluntarily rehabilitated. Multiple tax credit applicants shall
711 be granted tax credits in the same proportion as their
712 contribution to payment of cleanup costs. Subject to the same
713 conditions and limitations as provided in this section, a
714 municipality, county, or other tax credit applicant which
715 voluntarily rehabilitates a site may receive not more than
716 \$250,000 per year in tax credits which it can subsequently
717 transfer subject to the provisions in paragraph (g)~~(h)~~.

718 (c) If the credit granted under this section is not fully
719 used in any one year because of insufficient tax liability on
720 the part of the corporation, the unused amount may be carried
721 forward for a period not to exceed 5 years. The carryover credit
722 may be used in a subsequent year when the tax imposed by this
723 chapter for that year exceeds the credit for which the

724 corporation is eligible in that year under this section after
725 applying the other credits and unused carryovers in the order
726 provided by s. 220.02(8). Five years after the date a credit is
727 granted under this section, such credit expires and may not be
728 used. However, if during the 5-year period the credit is
729 transferred, in whole or in part, pursuant to paragraph (g)~~(h)~~,
730 each transferee has 5 years after the date of transfer to use
731 its credit.

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

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

739 (e)~~(f)~~ A tax credit applicant that receives state-funded
740 site rehabilitation under s. 376.3078(3) for rehabilitation of a
741 drycleaning-solvent-contaminated site is ineligible to receive
742 credit under this section for costs incurred by the tax credit
743 applicant in conjunction with the rehabilitation of that site
744 during the same time period that state-administered site
745 rehabilitation was underway.

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

749 (g)~~(h)~~1. Tax credits that may be available under this
750 section to an entity eligible under s. 376.30781 may be
751 transferred after a merger or acquisition to the surviving or

752 acquiring entity and used in the same manner and with the same
753 limitations.

754 2. The entity or its surviving or acquiring entity as
755 described in subparagraph 1., may transfer any unused credit in
756 whole or in units of no less than 25 percent of the remaining
757 credit. The entity acquiring such credit may use it in the same
758 manner and with the same limitation as described in this
759 section. Such transferred credits may not be transferred again
760 although they may succeed to a surviving or acquiring entity
761 subject to the same conditions and limitations as described in
762 this section.

763 3. In the event the credit provided for under this section
764 is reduced either as a result of a determination by the
765 Department of Environmental Protection or an examination or
766 audit by the Department of Revenue, such tax deficiency shall be
767 recovered from the first entity, or the surviving or acquiring
768 entity, to have claimed such credit up to the amount of credit
769 taken. Any subsequent deficiencies shall be assessed against any
770 entity acquiring and claiming such credit, or in the case of
771 multiple succeeding entities in the order of credit succession.

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

779 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
 780 FORFEITURE.--

781 (b) In addition to its existing audit and investigation
 782 authority relating to ~~chapter 199~~ and this chapter, the
 783 Department of Revenue may perform any additional financial and
 784 technical audits and investigations, including examining the
 785 accounts, books, or records of the tax credit applicant, which
 786 are necessary to verify the site rehabilitation costs included
 787 in a tax credit return and to ensure compliance with this
 788 section. The Department of Environmental Protection shall
 789 provide technical assistance, when requested by the Department
 790 of Revenue, on any technical audits performed pursuant to this
 791 section.

792 (c) It is grounds for forfeiture of previously claimed and
 793 received tax credits if the Department of Revenue determines, as
 794 a result of either an audit or information received from the
 795 Department of Environmental Protection, that a taxpayer received
 796 tax credits pursuant to this section to which the taxpayer was
 797 not entitled. In the case of fraud, the taxpayer shall be
 798 prohibited from claiming any future tax credits under this
 799 section ~~or s. 199.1055~~.

800 1. The taxpayer is responsible for returning forfeited tax
 801 credits to the Department of Revenue, and such funds shall be
 802 paid into the General Revenue Fund of the state.

803 2. The taxpayer shall file with the Department of Revenue
 804 an amended tax return or such other report as the Department of
 805 Revenue prescribes by rule and shall pay any required tax within
 806 60 days after the taxpayer receives notification from the

807 Department of Environmental Protection pursuant to s. 376.30781
 808 that previously approved tax credits have been revoked or
 809 modified, if uncontested, or within 60 days after a final order
 810 is issued following proceedings involving a contested revocation
 811 or modification order.

812 3. A notice of deficiency may be issued by the Department
 813 of Revenue at any time within 5 years after the date the
 814 taxpayer receives notification from the Department of
 815 Environmental Protection pursuant to s. 376.30781 that
 816 previously approved tax credits have been revoked or modified.
 817 If a taxpayer fails to notify the Department of Revenue of any
 818 change in its tax credit claimed, a notice of deficiency may be
 819 issued at any time. In either case, the amount of any proposed
 820 assessment set forth in such notice of deficiency shall be
 821 limited to the amount of any deficiency resulting under this
 822 section from the recomputation of the taxpayer's tax for the
 823 taxable year.

824 4. Any taxpayer that fails to report and timely pay any
 825 tax due as a result of the forfeiture of its tax credit is in
 826 violation of this section and is subject to applicable penalty
 827 and interest.

828 Section 21. Paragraph (b) of subsection (2) of section
 829 288.039, Florida Statutes, is amended to read:

830 288.039 Employing and Training our Youths (ENTRY).--

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

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

- 835 1. Taxes on sales, use, and other transactions under
- 836 chapter 212.
- 837 2. Corporate income taxes under chapter 220.
- 838 ~~3. Intangible personal property taxes under chapter 199.~~
- 839 3.4. Emergency excise taxes under chapter 221.
- 840 4.5. Excise taxes on documents under chapter 201.
- 841 5.6. Ad valorem taxes paid, as defined in s. 220.03(1).
- 842 6.7. Insurance premium taxes under s. 624.509.
- 843 7.8. Occupational license fees under chapter 205.

844

845 However, an eligible business may not receive a refund under
 846 this section for any amount of credit, refund, or exemption
 847 granted to that business for any of such taxes or fees. If a
 848 refund for such taxes or fees is provided by the office, which
 849 taxes or fees are subsequently adjusted by the application of
 850 any credit, refund, or exemption granted to the eligible
 851 business other than as provided in this section, the business
 852 shall reimburse the office for the amount of that credit,
 853 refund, or exemption. An eligible business shall notify and
 854 tender payment to the office within 20 days after receiving any
 855 credit, refund, or exemption other than the one provided in this
 856 section.

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

860 288.1045 Qualified defense contractor tax refund
 861 program.--

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

863 (f) After entering into a tax refund agreement pursuant to
 864 subsection (4), a qualified applicant may receive refunds from
 865 the Economic Development Trust Fund for the following taxes due
 866 and paid by the qualified applicant beginning with the
 867 applicant's first taxable year that begins after entering into
 868 the agreement:

- 869 1. Taxes on sales, use, and other transactions paid
- 870 pursuant to chapter 212.
- 871 2. Corporate income taxes paid pursuant to chapter 220.
- 872 ~~3. Intangible personal property taxes paid pursuant to~~
- 873 ~~chapter 199.~~
- 874 3.4. Emergency excise taxes paid pursuant to chapter 221.
- 875 4.5. Excise taxes paid on documents pursuant to chapter
- 876 201.
- 877 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
- 878 on June 1, 1996.

879

880 However, a qualified applicant may not receive a tax refund
 881 pursuant to this section for any amount of credit, refund, or
 882 exemption granted such contractor for any of such taxes. If a
 883 refund for such taxes is provided by the office, which taxes are
 884 subsequently adjusted by the application of any credit, refund,
 885 or exemption granted to the qualified applicant other than that
 886 provided in this section, the qualified applicant shall
 887 reimburse the Economic Development Trust Fund for the amount of
 888 such credit, refund, or exemption. A qualified applicant must
 889 notify and tender payment to the office within 20 days after

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890 receiving a credit, refund, or exemption, other than that
891 provided in this section.

892 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
893 DETERMINATION.--

894 (b) Applications for certification based on the
895 consolidation of a Department of Defense contract or a new
896 Department of Defense contract must be submitted to the office
897 as prescribed by the office and must include, but are not
898 limited to, the following information:

899 1. The applicant's federal employer identification number,
900 the applicant's Florida sales tax registration number, and a
901 notarized signature of an officer of the applicant.

902 2. The permanent location of the manufacturing,
903 assembling, fabricating, research, development, or design
904 facility in this state at which the project is or is to be
905 located.

906 3. The Department of Defense contract numbers of the
907 contract to be consolidated, the new Department of Defense
908 contract number, or the "RFP" number of a proposed Department of
909 Defense contract.

910 4. The date the contract was executed or is expected to be
911 executed, and the date the contract is due to expire or is
912 expected to expire.

913 5. The commencement date for project operations under the
914 contract in this state.

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

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

920 8. The percentage of the applicant's gross receipts
921 derived from Department of Defense contracts during the 5
922 taxable years immediately preceding the date the application is
923 submitted.

924 9. The amount of:

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

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

928 ~~c. Intangible personal property taxes paid pursuant to~~
929 ~~chapter 199;~~

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

931 d.e. Excise taxes paid on documents pursuant to chapter
932 201; and

933 e.f. Ad valorem taxes paid

934
935 during the 5 fiscal years immediately preceding the date of the
936 application, and the projected amounts of such taxes to be due
937 in the 3 fiscal years immediately following the date of the
938 application.

939 10. The estimated amount of tax refunds to be claimed for
940 each fiscal year.

941 11. A brief statement concerning the applicant's need for
942 tax refunds, and the proposed uses of such refunds by the
943 applicant.

944 12. A resolution adopted by the county commissioners of
945 the county in which the project will be located, which

946 recommends the applicant be approved as a qualified applicant,
 947 and which indicates that the necessary commitments of local
 948 financial support for the applicant exist. Prior to the adoption
 949 of the resolution, the county commission may review the proposed
 950 public or private sources of such support and determine whether
 951 the proposed sources of local financial support can be provided
 952 or, for any applicant whose project is located in a county
 953 designated by the Rural Economic Development Initiative, a
 954 resolution adopted by the county commissioners of such county
 955 requesting that the applicant's project be exempt from the local
 956 financial support requirement.

957 13. Any additional information requested by the office.

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

962 1. The applicant's federal employer identification number,
 963 the applicant's Florida sales tax registration number, and a
 964 notarized signature of an officer of the applicant.

965 2. The permanent location of the manufacturing,
 966 assembling, fabricating, research, development, or design
 967 facility in this state at which the project is or is to be
 968 located.

969 3. The Department of Defense contract numbers of the
 970 contract under which the defense production jobs will be
 971 converted to nondefense production jobs.

972 4. The date the contract was executed, and the date the
 973 contract is due to expire or is expected to expire, or was
 974 canceled.

975 5. The commencement date for the nondefense production
 976 operations in this state.

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

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

982 8. The percentage of the applicant's gross receipts
 983 derived from Department of Defense contracts during the 5
 984 taxable years immediately preceding the date the application is
 985 submitted.

986 9. The amount of:

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

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

990 ~~e. Intangible personal property taxes paid pursuant to~~
 991 ~~chapter 199;~~

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

993 d.e. Excise taxes paid on documents pursuant to chapter
 994 201; and

995 e.f. Ad valorem taxes paid

996
 997 during the 5 fiscal years immediately preceding the date of the
 998 application, and the projected amounts of such taxes to be due

999 | in the 3 fiscal years immediately following the date of the
 1000 | application.

1001 | 10. The estimated amount of tax refunds to be claimed for
 1002 | each fiscal year.

1003 | 11. A brief statement concerning the applicant's need for
 1004 | tax refunds, and the proposed uses of such refunds by the
 1005 | applicant.

1006 | 12. A resolution adopted by the county commissioners of
 1007 | the county in which the project will be located, which
 1008 | recommends the applicant be approved as a qualified applicant,
 1009 | and which indicates that the necessary commitments of local
 1010 | financial support for the applicant exist. Prior to the adoption
 1011 | of the resolution, the county commission may review the proposed
 1012 | public or private sources of such support and determine whether
 1013 | the proposed sources of local financial support can be provided
 1014 | or, for any applicant whose project is located in a county
 1015 | designated by the Rural Economic Development Initiative, a
 1016 | resolution adopted by the county commissioners of such county
 1017 | requesting that the applicant's project be exempt from the local
 1018 | financial support requirement.

1019 | 13. Any additional information requested by the office.

1020 | (d) Applications for certification based on a contract for
 1021 | reuse of a defense-related facility must be submitted to the
 1022 | office as prescribed by the office and must include, but are not
 1023 | limited to, the following information:

1024 | 1. The applicant's Florida sales tax registration number
 1025 | and a notarized signature of an officer of the applicant.

1026 2. The permanent location of the manufacturing,
 1027 assembling, fabricating, research, development, or design
 1028 facility in this state at which the project is or is to be
 1029 located.

1030 3. The business entity holding a valid Department of
 1031 Defense contract or branch of the Armed Forces of the United
 1032 States that previously occupied the facility, and the date such
 1033 entity last occupied the facility.

1034 4. A copy of the contract to reuse the facility, or such
 1035 alternative proof as may be prescribed by the office that the
 1036 applicant is seeking to contract for the reuse of such facility.

1037 5. The date the contract to reuse the facility was
 1038 executed or is expected to be executed, and the date the
 1039 contract is due to expire or is expected to expire.

1040 6. The commencement date for project operations under the
 1041 contract in this state.

1042 7. The number of net new full-time equivalent Florida jobs
 1043 included in the project as of December 31 of each year and the
 1044 average wage of such jobs.

1045 8. The total number of full-time equivalent employees
 1046 employed by the applicant in this state.

1047 9. The amount of:

1048 a. Taxes on sales, use, and other transactions paid
 1049 pursuant to chapter 212.

1050 b. Corporate income taxes paid pursuant to chapter 220.

1051 ~~c. Intangible personal property taxes paid pursuant to~~
 1052 ~~chapter 199.~~

1053 c.d. Emergency excise taxes paid pursuant to chapter 221.

1054 d.e. Excise taxes paid on documents pursuant to chapter
 1055 201.

1056 e.f. Ad valorem taxes paid during the 5 fiscal years
 1057 immediately preceding the date of the application, and the
 1058 projected amounts of such taxes to be due in the 3 fiscal years
 1059 immediately following the date of the application.

1060 10. The estimated amount of tax refunds to be claimed for
 1061 each fiscal year.

1062 11. A brief statement concerning the applicant's need for
 1063 tax refunds, and the proposed uses of such refunds by the
 1064 applicant.

1065 12. A resolution adopted by the county commissioners of
 1066 the county in which the project will be located, which
 1067 recommends the applicant be approved as a qualified applicant,
 1068 and which indicates that the necessary commitments of local
 1069 financial support for the applicant exist. Prior to the adoption
 1070 of the resolution, the county commission may review the proposed
 1071 public or private sources of such support and determine whether
 1072 the proposed sources of local financial support can be provided
 1073 or, for any applicant whose project is located in a county
 1074 designated by the Rural Economic Development Initiative, a
 1075 resolution adopted by the county commissioners of such county
 1076 requesting that the applicant's project be exempt from the local
 1077 financial support requirement.

1078 13. Any additional information requested by the office.

1079 Section 23. Paragraph (c) of subsection (2) of section
 1080 288.106, Florida Statutes, is amended to read:

1081 288.106 Tax refund program for qualified target industry
1082 businesses.--

1083 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

1084 (c) After entering into a tax refund agreement under
1085 subsection (4), a qualified target industry business may:

1086 1. Receive refunds from the account for the following
1087 taxes due and paid by that business beginning with the first
1088 taxable year of the business which begins after entering into
1089 the agreement:

1090 a. Corporate income taxes under chapter 220.

1091 b. Insurance premium tax under s. 624.509.

1092 2. Receive refunds from the account for the following
1093 taxes due and paid by that business after entering into the
1094 agreement:

1095 a. Taxes on sales, use, and other transactions under
1096 chapter 212.

1097 ~~b. Intangible personal property taxes under chapter 199.~~

1098 b.e. Emergency excise taxes under chapter 221.

1099 ~~c.d.~~ Excise taxes on documents under chapter 201.

1100 d.e. Ad valorem taxes paid, as defined in s. 220.03(1).

1101 Section 24. Paragraph (g) of subsection (1) of section

1102 288.1067, Florida Statutes, is amended to read:

1103 288.1067 Confidentiality of records.--

1104 (1) The following information held by the Office of
1105 Tourism, Trade, and Economic Development, Enterprise Florida,
1106 Inc., or county or municipal governmental entities, and their
1107 employees or agents, pursuant to the incentive programs for
1108 qualified businesses as provided in s. 220.191, s. 288.1045, s.

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1109 288.106, s. 288.108, or s. 288.1088 is confidential and exempt
 1110 from the provisions of s. 119.07(1) and s. 24(a), Art. I of the
 1111 State Constitution, for a period not to exceed the duration of
 1112 the relevant tax refund, tax credit, or incentive agreement:

1113 (g) The amount of:

- 1114 1. Taxes on sales, use, and other transactions paid
- 1115 pursuant to chapter 212;
- 1116 2. Corporate income taxes paid pursuant to chapter 220;
- 1117 ~~3. Intangible personal property taxes paid pursuant to~~
- 1118 ~~chapter 199;~~
- 1119 3.4. Emergency excise taxes paid pursuant to chapter 221;
- 1120 4.5. Insurance premium taxes paid pursuant to chapter 624;
- 1121 5.6. Excise taxes paid on documents pursuant to chapter
- 1122 201; or
- 1123 6.7. Ad valorem taxes paid, as defined in s. 220.03(1),
- 1124

1125 which the qualified business reports on its application for
 1126 certification or reports during the term of the tax refund
 1127 agreement, and for which the qualified business claims a tax
 1128 refund under s. 288.1045 or s. 288.106, and any such information
 1129 held as evidence of the achievement or nonachievement of
 1130 performance items contained in the tax refund agreement.

1131 Section 25. Paragraph (a) of subsection (2) and
 1132 subsections (6) and (7) of section 341.840, Florida Statutes,
 1133 are amended to read:

1134 341.840 Tax exemption.--

1135 (2)(a) For the purposes of this section, the term
 1136 "authority" does not include agents of the authority other than
 1137 contractors who qualify as such pursuant to subsection (6)~~(7)~~.

1138 ~~(6) A leasehold interest held by the authority is not~~
 1139 ~~subject to intangible tax. However, if a leasehold interest held~~
 1140 ~~by the authority is subleased to a nongovernmental lessee, such~~
 1141 ~~subleasehold interest shall be deemed to be an interest~~
 1142 ~~described in s. 199.023(1)(d), and is subject to the intangible~~
 1143 ~~tax.~~

1144 (6)~~(7)~~(a) In order to be considered an agent of the
 1145 authority for purposes of the exemption from sales and use tax
 1146 granted by subsection (3) for tangible personal property
 1147 incorporated into the high-speed rail system, a contractor of
 1148 the authority that purchases or fabricates such tangible
 1149 personal property must be certified by the authority as provided
 1150 in this subsection.

1151 (b)1. A contractor must apply for a renewal of the
 1152 exemption not later than December 1 of each calendar year.

1153 2. A contractor must apply to the authority on the
 1154 application form adopted by the authority, which shall develop
 1155 the form in consultation with the Department of Revenue.

1156 3. The authority shall review each submitted application
 1157 and determine whether it is complete. The authority shall notify
 1158 the applicant of any deficiencies in the application within 30
 1159 days. Upon receipt of a completed application, the authority
 1160 shall evaluate the application for exemption under this
 1161 subsection and issue a certification that the contractor is
 1162 qualified to act as an agent of the authority for purposes of

1163 | this section or a denial of such certification within 30 days.
 1164 | The authority shall provide the Department of Revenue with a
 1165 | copy of each certification issued upon approval of an
 1166 | application. Upon receipt of a certification from the authority,
 1167 | the Department of Revenue shall issue an exemption permit to the
 1168 | contractor.

1169 | (c)1. The contractor may extend a copy of its exemption
 1170 | permit to its vendors in lieu of paying sales tax on purchases
 1171 | of tangible personal property qualifying for exemption under
 1172 | this section. Possession of a copy of the exemption permit
 1173 | relieves the seller of the responsibility of collecting tax on
 1174 | the sale, and the Department of Revenue shall look solely to the
 1175 | contractor for recovery of tax upon a determination that the
 1176 | contractor was not entitled to the exemption.

1177 | 2. The contractor may extend a copy of its exemption
 1178 | permit to real property subcontractors supplying and installing
 1179 | tangible personal property that is exempt under subsection (3).
 1180 | Any such subcontractor is authorized to extend a copy of the
 1181 | permit to the subcontractor's vendors in order to purchase
 1182 | qualifying tangible personal property tax-exempt. If the
 1183 | subcontractor uses the exemption permit to purchase tangible
 1184 | personal property that is determined not to qualify for
 1185 | exemption under subsection (3), the Department of Revenue may
 1186 | assess and collect any tax, penalties, and interest that are due
 1187 | from either the contractor holding the exemption permit or the
 1188 | subcontractor that extended the exemption permit to the seller.

1189 | (d) Any contractor authorized to act as an agent of the
 1190 | authority under this section shall maintain the necessary books

1191 and records to document the exempt status of purchases and
1192 fabrication costs made or incurred under the permit. In
1193 addition, an authorized contractor extending its exemption
1194 permit to its subcontractors shall maintain a copy of the
1195 subcontractor's books, records, and invoices indicating all
1196 purchases made by the subcontractor under the authorized
1197 contractor's permit. If, in an audit conducted by the Department
1198 of Revenue, it is determined that tangible personal property
1199 purchased or fabricated claiming exemption under this section
1200 does not meet the criteria for exemption, the amount of taxes
1201 not paid at the time of purchase or fabrication shall be
1202 immediately due and payable to the Department of Revenue,
1203 together with the appropriate interest and penalty, computed
1204 from the date of purchase, in the manner prescribed by chapter
1205 212.

1206 (e) If a contractor fails to apply for a high-speed rail
1207 system exemption permit, or if a contractor initially determined
1208 by the authority to not qualify for exemption is subsequently
1209 determined to be eligible, the contractor shall receive the
1210 benefit of the exemption in this subsection through a refund of
1211 previously paid taxes for transactions that otherwise would have
1212 been exempt. A refund may not be made for such taxes without the
1213 issuance of a certification by the authority that the contractor
1214 was authorized to make purchases tax-exempt and a determination
1215 by the Department of Revenue that the purchases qualified for
1216 the exemption.

1217 (f) The authority may adopt rules governing the
1218 application process for exemption of a contractor as an

1219 authorized agent of the authority.

1220 (g) The Department of Revenue may adopt rules governing
 1221 the issuance and form of high-speed rail system exemption
 1222 permits, the audit of contractors and subcontractors using such
 1223 permits, the recapture of taxes on nonqualified purchases, and
 1224 the manner and form of refund applications.

1225 Section 26. Paragraph (a) of subsection (2) and
 1226 subsections (3), (8), and (12) of section 376.30781, Florida
 1227 Statutes, are amended to read:

1228 376.30781 Partial tax credits for rehabilitation of
 1229 drycleaning-solvent-contaminated sites and brownfield sites in
 1230 designated brownfield areas; application process; rulemaking
 1231 authority; revocation authority.--

1232 (2)(a) A credit in the amount of 35 percent of the costs
 1233 of voluntary cleanup activity that is integral to site
 1234 rehabilitation at the following sites is allowed pursuant to s.
 1235 ~~ss. 199.1055 and 220.1845~~:

1236 1. A drycleaning-solvent-contaminated site eligible for
 1237 state-funded site rehabilitation under s. 376.3078(3);

1238 2. A drycleaning-solvent-contaminated site at which
 1239 cleanup is undertaken by the real property owner pursuant to s.
 1240 376.3078(11), if the real property owner is not also, and has
 1241 never been, the owner or operator of the drycleaning facility
 1242 where the contamination exists; or

1243 3. A brownfield site in a designated brownfield area under
 1244 s. 376.80.

1245 (3) The Department of Environmental Protection shall be
 1246 responsible for allocating the tax credits provided for in s.

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1247 ~~ss. 199.1055 and~~ 220.1845, not to exceed a total of \$2 million
 1248 in tax credits annually.

1249 (8) On or before March 1, the Department of Environmental
 1250 Protection shall inform each eligible tax credit applicant of
 1251 the amount of its partial tax credit and provide each eligible
 1252 tax credit applicant with a tax credit certificate that must be
 1253 submitted with its tax return to the Department of Revenue to
 1254 claim the tax credit or be transferred pursuant to ~~s.~~
 1255 ~~199.1055(1)(g) or~~ s. 220.1845(1)(h). Credits will not result in
 1256 the payment of refunds if total credits exceed the amount of tax
 1257 owed.

1258 (12) A tax credit applicant who receives state-funded site
 1259 rehabilitation under s. 376.3078(3) for rehabilitation of a
 1260 drycleaning-solvent-contaminated site is ineligible to receive a
 1261 tax credit under ~~s. 199.1055 or~~ s. 220.1845 for costs incurred
 1262 by the tax credit applicant in conjunction with the
 1263 rehabilitation of that site during the same time period that
 1264 state-administered site rehabilitation was underway.

1265 Section 27. Subsection (13) of section 493.6102, Florida
 1266 Statutes, is amended to read:

1267 493.6102 Inapplicability of this chapter.--This chapter
 1268 shall not apply to:

1269 (13) Any individual employed as a security officer by a
 1270 church or ecclesiastical or denominational organization having
 1271 an established physical place of worship in this state at which
 1272 nonprofit religious services and activities are regularly
 1273 conducted or by a church cemetery religious institution as
 1274 defined in s. 199.183(2)(a) to provide security on the

1275 ~~institution~~ property of the organization or cemetery, and who
 1276 does not carry a firearm in the course of her or his duties.

1277 Section 28. Paragraph (a) of subsection (3) of section
 1278 516.031, Florida Statutes, is amended to read:

1279 516.031 Finance charge; maximum rates.--

1280 (3) OTHER CHARGES.--

1281 (a) In addition to the interest, delinquency, and
 1282 insurance charges herein provided for, no further or other
 1283 charges or amount whatsoever for any examination, service,
 1284 commission, or other thing or otherwise shall be directly or
 1285 indirectly charged, contracted for, or received as a condition
 1286 to the grant of a loan, except:

1287 1. An amount not to exceed \$10 to reimburse a portion of
 1288 the costs for investigating the character and credit of the
 1289 person applying for the loan;

1290 2. An annual fee of \$25 on the anniversary date of each
 1291 line-of-credit account;

1292 3. Charges paid for brokerage fee on a loan or line of
 1293 credit of more than \$10,000, title insurance, and the appraisal
 1294 of real property offered as security when paid to a third party
 1295 and supported by an actual expenditure;

1296 ~~4. Intangible personal property tax on the loan note or
 1297 obligation when secured by a lien on real property;~~

1298 4.5- The documentary excise tax and lawful fees, if any,
 1299 actually and necessarily paid out by the licensee to any public
 1300 officer for filing, recording, or releasing in any public office
 1301 any instrument securing the loan, which fees may be collected
 1302 when the loan is made or at any time thereafter;

1303 ~~5.6.~~ The premium payable for any insurance in lieu of
 1304 perfecting any security interest otherwise required by the
 1305 licensee in connection with the loan, if the premium does not
 1306 exceed the fees which would otherwise be payable, which premium
 1307 may be collected when the loan is made or at any time
 1308 thereafter;

1309 ~~6.7.~~ Actual and reasonable attorney's fees and court costs
 1310 as determined by the court in which suit is filed;

1311 ~~7.8.~~ Actual and commercially reasonable expenses of
 1312 repossession, storing, repairing and placing in condition for
 1313 sale, and selling of any property pledged as security; or

1314 ~~8.9.~~ A delinquency charge not to exceed \$10 for each
 1315 payment in default for a period of not less than 10 days, if the
 1316 charge is agreed upon, in writing, between the parties before
 1317 imposing the charge.

1318
 1319 Any charges, including interest, in excess of the combined total
 1320 of all charges authorized and permitted by this chapter
 1321 constitute a violation of chapter 687 governing interest and
 1322 usury, and the penalties of that chapter apply. In the event of
 1323 a bona fide error, the licensee shall refund or credit the
 1324 borrower with the amount of the overcharge immediately but
 1325 within 20 days from the discovery of such error.

1326 Section 29. Paragraph (m) of subsection (5) of section
 1327 627.311, Florida Statutes, is amended to read:

1328 627.311 Joint underwriters and joint reinsurers; public
 1329 records and public meetings exemptions.--

1330 (5)

1331 (m) Each joint underwriting plan or association created
 1332 under this section is not a state agency, board, or commission.
 1333 However, ~~for the purposes of s. 199.183(1) only,~~ the joint
 1334 underwriting plan ~~is a political subdivision of the state and is~~
 1335 exempt from the corporate income tax.

1336 Section 30. Paragraph (j) of subsection (6) of section
 1337 627.351, Florida Statutes, is amended to read:

1338 627.351 Insurance risk apportionment plans.--

1339 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

1340 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
 1341 ~~shall be considered a political subdivision of the state and~~
 1342 shall be exempt from the corporate income tax. The premiums,
 1343 assessments, investment income, and other revenue of the
 1344 corporation are funds received for providing property insurance
 1345 coverage as required by this subsection, paying claims for
 1346 Florida citizens insured by the corporation, securing and
 1347 repaying debt obligations issued by the corporation, and
 1348 conducting all other activities of the corporation, and shall
 1349 not be considered taxes, fees, licenses, or charges for services
 1350 imposed by the Legislature on individuals, businesses, or
 1351 agencies outside state government. Bonds and other debt
 1352 obligations issued by or on behalf of the corporation are not to
 1353 be considered "state bonds" within the meaning of s. 215.58(8).
 1354 The corporation is not subject to the procurement provisions of
 1355 chapter 287, and policies and decisions of the corporation
 1356 relating to incurring debt, levying of assessments and the sale,
 1357 issuance, continuation, terms and claims under corporation
 1358 policies, and all services relating thereto, are not subject to

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1359 the provisions of chapter 120. The corporation is not required
 1360 to obtain or to hold a certificate of authority issued by the
 1361 office, nor is it required to participate as a member insurer of
 1362 the Florida Insurance Guaranty Association. However, the
 1363 corporation is required to pay, in the same manner as an
 1364 authorized insurer, assessments pledged by the Florida Insurance
 1365 Guaranty Association to secure bonds issued or other
 1366 indebtedness incurred to pay covered claims arising from insurer
 1367 insolvencies caused by, or proximately related to, hurricane
 1368 losses. It is the intent of the Legislature that the tax
 1369 exemptions provided in this paragraph will augment the financial
 1370 resources of the corporation to better enable the corporation to
 1371 fulfill its public purposes. Any bonds issued by the
 1372 corporation, their transfer, and the income therefrom, including
 1373 any profit made on the sale thereof, shall at all times be free
 1374 from taxation of every kind by the state and any political
 1375 subdivision or local unit or other instrumentality thereof;
 1376 however, this exemption does not apply to any tax imposed by
 1377 chapter 220 on interest, income, or profits on debt obligations
 1378 owned by corporations other than the corporation.

1379 Section 31. Paragraph (b) of subsection (4) of section
 1380 650.05, Florida Statutes, is amended to read:

1381 650.05 Plans for coverage of employees of political
 1382 subdivisions.--

1383 (4)

1384 (b) The grants-in-aid and other revenue referred to in
 1385 paragraph (a) specifically include, but are not limited to,
 1386 minimum foundation program grants to public school districts and

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1387 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,
 1388 racing, and insurance premium taxes distributed to political
 1389 subdivisions; and amounts specifically appropriated as grants-
 1390 in-aid for mental health, mental retardation, and mosquito
 1391 control programs.

1392 Section 32. Subsection (1) of section 655.071, Florida
 1393 Statutes, is amended to read:

1394 655.071 International banking facilities; definitions;
 1395 notice before establishment.--

1396 (1) "International banking facility" means a set of asset
 1397 and liability accounts segregated on the books and records of a
 1398 banking organization, as that term is defined in s. 201.23
 1399 ~~199.023~~, that includes only international banking facility
 1400 deposits, borrowings, and extensions of credit, as those terms
 1401 shall be defined by the commission pursuant to subsection (2).

1402 Section 33. Subsections (5) and (6) of section 733.702,
 1403 Florida Statutes, are amended to read:

1404 733.702 Limitations on presentation of claims.--

1405 ~~(5) The Department of Revenue may file a claim against the~~
 1406 ~~estate of a decedent for taxes due under chapter 199 after the~~
 1407 ~~expiration of the time for filing claims provided in subsection~~
 1408 ~~(1), if the department files its claim within 30 days after the~~
 1409 ~~service of the inventory. Upon filing of the estate tax return~~
 1410 ~~with the department as provided in s. 198.13, or to the extent~~
 1411 ~~the inventory or estate tax return is amended or supplemented,~~
 1412 ~~the department has the right to file a claim or to amend its~~
 1413 ~~previously filed claim within 30 days after service of the~~
 1414 ~~estate tax return, or an amended or supplemented inventory or~~

1415 ~~filing of an amended or supplemental estate tax return, as to~~
 1416 ~~the additional information disclosed.~~

1417 (5)~~(6)~~ Nothing in this section shall extend the
 1418 limitations period set forth in s. 733.710.

1419 Section 34. Paragraph (a) of subsection (1) of section
 1420 766.105, Florida Statutes, is amended to read:

1421 766.105 Florida Patient's Compensation Fund.--

1422 (1) DEFINITIONS.--The following definitions apply in the
 1423 interpretation and enforcement of this section:

1424 (a) The term "fund" means the Florida Patient's
 1425 Compensation Fund. The fund is not a state agency, board, or
 1426 commission. ~~However, for the purposes of s. 199.183(1) only, the~~
 1427 ~~fund shall be considered a political subdivision of this state.~~

1428 Section 35. Sections 199.012, 199.023, 199.032, 199.033,
 1429 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106,
 1430 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183,
 1431 199.185, 199.1851, 199.202, 199.212, 199.218, 199.232, 199.262,
 1432 199.272, 199.282, 199.292, and 199.303, Florida Statutes, are
 1433 repealed.

1434 Section 36. This act shall take effect October 1, 2005.