

Bill No. CS for CS for CS for SB 444

Barcode 630638

CHAMBER ACTION

Senate

House

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Senator Lawson moved the following amendment:

Senate Amendment (with title amendment)

On page 81, between lines 20 and 21,

insert:

Section 17. Section 403.1839, Florida Statutes, is created to read:

403.1839 Toilet paper use fee.--

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

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

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

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

(2) Beginning October 1, 2005, a fee of 2 cents per roll shall be imposed on toilet tissue sold in this state.

The fee shall be collected by dealers and remitted monthly to the Department of Revenue.

(3) All fees collected shall be state funds at the

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1 moment of collection. A person who, with intent to unlawfully
2 deprive or defraud the state of its moneys or the use or
3 benefit thereof, fails to remit fees collected pursuant to
4 this section commits theft of state funds, punishable to the
5 same extent provided in s. 212.15(2).

6 (4) The proceeds of the fee shall be distributed in
7 accordance with this section. For the purpose of this section,
8 the proceeds of the fee include all funds received by the
9 Department of Revenue under this section, including interest
10 and penalties on delinquent fees. The Department of Revenue
11 shall determine the amount that must be reserved for its
12 administrative costs.

13 (5) The Department of Revenue shall administer,
14 collect, enforce, and audit the fee authorized under this
15 section and, for such purpose, has the same authority that is
16 provided for the administration, collection, enforcement, and
17 auditing of the general state sales tax imposed under chapter
18 212 except as otherwise provided in this section. The
19 provisions of chapter 212 regarding the authority to audit and
20 make assessments, the keeping of books and records, and
21 interest and penalties on delinquent fees are applicable. The
22 fee may not be included in computing estimated taxes under s.
23 212.11. The limitations on determining and assessing taxes
24 provided in s. 95.091 apply to the determination and
25 assessment of the fee imposed by this section.

26 (6) In addition to expenditures authorized for
27 administrative costs under subsection (4), the Department of
28 Revenue and the department may employ persons and incur other
29 expenses for which funds are appropriated by the Legislature.
30 The Department of Revenue and the department may adopt rules
31 and prescribe forms as necessary to administer this section.

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1 The Department of Revenue may establish audit procedures,
2 recover administrative costs, and assess delinquent fees,
3 penalties, and interest.

4 (7) The proceeds of the fee shall be deposited in the
5 Wastewater Treatment and Stormwater Management Revolving Loan
6 Trust Fund created by s. 403.1835. In any year in which a
7 federal capitalization grant is received by the department for
8 the Wastewater Treatment and Stormwater Management Revolving
9 Loan Trust Fund, the proceeds of the fee shall first be used
10 to provide the state's matching share of the federal grant for
11 use as provided by s. 403.1835. All remaining proceeds of the
12 fee shall be used as provided by s. 403.1838.

13
14 (Redesignate subsequent sections.)

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

18 And the title is amended as follows:

19 On page 8, line 13, after the semicolon,
20
21 insert:

22 creating s. 403.1839, F.S.; providing
23 definitions; imposing a fee on toilet paper
24 sold in this state; requiring dealers to
25 collect the fee; providing a criminal penalty
26 for failure by a dealer to remit the fee;
27 providing for administration and enforcement by
28 the Department of Revenue; authorizing
29 rulemaking by the Department of Revenue and the
30 Department of Environmental Protection;
31 providing for use of the proceeds of the fee

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1 for administrative costs of the Department of
2 Revenue; providing for deposit of the proceeds
3 of the fee in the Wastewater Treatment and
4 Stormwater Management Revolving Loan Trust Fund
5 administered by the Department of Environmental
6 Protection; providing for use of proceeds of
7 the fee deposited into the trust fund;

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