

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Greenstein offered the following:

2
3 **Amendment (with title amendment)**

4 On page 82, between lines 7 and 8,

5
6 insert:

7
8 Section 18. Section 403.1839, Florida Statutes, is created
9 to read:

10 403.1839 Toilet paper use fee.--

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

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

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

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

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

22 (3) All fees collected shall be state funds at the moment
23 of collection. A person who, with intent to unlawfully deprive
24 or defraud the state of its moneys or the use or benefit
25 thereof, fails to remit fees collected pursuant to this section
26 commits theft of state funds, punishable to the same extent
27 provided in s. 212.15(2).

28 (4) The proceeds of the fee shall be distributed in
29 accordance with this section. For the purpose of this section,
30 the proceeds of the fee include all funds received by the
31 Department of Revenue under this section, including interest and
32 penalties on delinquent fees. The Department of Revenue shall
33 determine the amount that must be reserved for its
34 administrative costs.

35 (5) The Department of Revenue shall administer, collect,
36 enforce, and audit the fee authorized under this section and,
37 for such purpose, has the same authority that is provided for
38 the administration, collection, enforcement, and auditing of the
39 general state sales tax imposed under chapter 212 except as
40 otherwise provided in this section. The provisions of chapter
41 212 regarding the authority to audit and make assessments, the
42 keeping of books and records, and interest and penalties on

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43 delinquent fees are applicable. The fee may not be included in
44 computing estimated taxes under s. 212.11. The limitations on
45 determining and assessing taxes provided in s. 95.091 apply to
46 the determination and assessment of the fee imposed by this
47 section.

48 (6) In addition to expenditures authorized for
49 administrative costs under subsection (4), the Department of
50 Revenue and the department may employ persons and incur other
51 expenses for which funds are appropriated by the Legislature.
52 The Department of Revenue and the department may adopt rules and
53 prescribe forms as necessary to administer this section. The
54 Department of Revenue may establish audit procedures, recover
55 administrative costs, and assess delinquent fees, penalties, and
56 interest.

57 (7) The proceeds of the fee shall be deposited in the
58 Wastewater Treatment and Stormwater Management Revolving Loan
59 Trust Fund created by s. 403.1835. In any year in which a
60 federal capitalization grant is received by the department for
61 the Wastewater Treatment and Stormwater Management Revolving
62 Loan Trust Fund, the proceeds of the fee shall first be used to
63 provide the state's matching share of the federal grant for use
64 as provided by s. 403.1835. All remaining proceeds of the fee
65 shall be used as provided by s. 403.1838.

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

69 On page 8, line 16,

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70 remove: all of said line

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72 and insert:

73

74 providing for legislative review; creating s. 403.1839,
75 F.S.; providing definitions; imposing a fee on toilet
76 paper sold in this state; requiring dealers to collect the
77 fee; providing a criminal penalty for failure by a dealer
78 to remit the fee; providing for administration and
79 enforcement by the Department of Revenue; authorizing
80 rulemaking by the Department of Revenue and the Department
81 of Environmental Protection; providing for use of the
82 proceeds of the fee for administrative costs of the
83 Department of Revenue; providing for deposit of the
84 proceeds of the fee in the Wastewater Treatment and
85 Stormwater Management Revolving Loan Trust Fund
86 administered by the Department of Environmental
87 Protection; providing for use of proceeds of the fee
88 deposited into the trust fund; providing an

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