

Bill No. SB 56

Barcode 602396

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations  
(Campbell) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 48, between lines 6 & 7,

insert:

Section 1. Paragraph (c) is added to subsection (1) of  
section 212.12, Florida Statutes, to read:

212.12 Dealer's credit for collecting tax; penalties  
for noncompliance; powers of Department of Revenue in dealing  
with delinquents; brackets applicable to taxable transactions;  
records required.--

(1) Notwithstanding any other provision of law and for  
the purpose of compensating persons granting licenses for and  
the lessors of real and personal property taxed hereunder, for  
the purpose of compensating dealers in tangible personal  
property, for the purpose of compensating dealers providing  
communication services and taxable services, for the purpose  
of compensating owners of places where admissions are  
collected, and for the purpose of compensating remitters of

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1 any taxes or fees reported on the same documents utilized for  
2 the sales and use tax, as compensation for the keeping of  
3 prescribed records, filing timely tax returns, and the proper  
4 accounting and remitting of taxes by them, such seller,  
5 person, lessor, dealer, owner, and remitter (except dealers  
6 who make mail order sales) shall be allowed 2.5 percent of the  
7 amount of the tax due and accounted for and remitted to the  
8 department, in the form of a deduction in submitting his or  
9 her report and paying the amount due by him or her; the  
10 department shall allow such deduction of 2.5 percent of the  
11 amount of the tax to the person paying the same for remitting  
12 the tax and making of tax returns in the manner herein  
13 provided, for paying the amount due to be paid by him or her,  
14 and as further compensation to dealers in tangible personal  
15 property for the keeping of prescribed records and for  
16 collection of taxes and remitting the same. However, if the  
17 amount of the tax due and remitted to the department for the  
18 reporting period exceeds \$1,200, no allowance shall be allowed  
19 for all amounts in excess of \$1,200. The executive director of  
20 the department is authorized to negotiate a collection  
21 allowance, pursuant to rules promulgated by the department,  
22 with a dealer who makes mail order sales. The rules of the  
23 department shall provide guidelines for establishing the  
24 collection allowance based upon the dealer's estimated costs  
25 of collecting the tax, the volume and value of the dealer's  
26 mail order sales to purchasers in this state, and the  
27 administrative and legal costs and likelihood of achieving  
28 collection of the tax absent the cooperation of the dealer.  
29 However, in no event shall the collection allowance negotiated  
30 by the executive director exceed 10 percent of the tax  
31 remitted for a reporting period.

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1       (c) Notwithstanding paragraphs (a) and (b), a Model 1  
 2 seller under the Streamlined Sales and Use Tax Agreement shall  
 3 not be entitled to the collection allowance described in  
 4 paragraphs (a) and (b).

5       (2)(a) In addition to any collection allowance that  
 6 may be provided under section (1), the Department is  
 7 authorized to provide the monetary allowances required to be  
 8 provided by the state to certified service providers and  
 9 voluntary sellers pursuant to Article VI of the Streamlined  
 10 Sales and Use Tax Agreement as it may be amended from time to  
 11 time.

12       (b) Such monetary allowances shall be in the form of  
 13 collection allowances that certified service providers or  
 14 voluntary sellers are permitted to retain from the tax revenue  
 15 collected on remote sales to be remitted to the state pursuant  
 16 to this chapter.

17       (c) For purposes of subsection (2), "voluntary seller"  
 18 or volunteer seller" means a seller that does not have a  
 19 requirement to register in Florida to collect Florida sales  
 20 tax pursuant to this chapter and "remote sales" means revenue  
 21 generated by such a seller for Florida for which the seller  
 22 does not have a requirement to register to collect Florida  
 23 sales tax pursuant to this chapter.

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 25 (Redesignate subsequent sections.)

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

29 And the title is amended as follows:

30       On page 2, line 17, after the semicolon ";"

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1 insert:

2           amending s. 212.12, F.S., providing for a  
3           mentary allowance to certified service  
4           providers and voluntary sellers pursuant to  
5           Article VI of the Agreement; defining terms;

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