

Bill No. SB 56

Barcode 925356

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 and 7,

insert:

Section 9. Subsection (9) of section 212.12, Florida  
Statutes, is amended to read:

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

(9) Taxes imposed by this chapter upon the privilege  
of the use, consumption, storage for consumption, or sale of  
tangible personal property, admissions, license fees, rentals,  
communication services, and upon the sale or use of services  
as herein taxed shall be collected upon the basis of an  
addition of the tax imposed by this chapter to the total price  
of such admissions, license fees, rentals, communication or  
other services, or sale price of such article or articles that

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1 are purchased, sold, or leased at any one time by or to a  
 2 customer or buyer; the dealer, or person charged herein, is  
 3 required to pay a privilege tax in the amount of the tax  
 4 imposed by this chapter on the total of his or her gross sales  
 5 of tangible personal property, admissions, license fees,  
 6 rentals, and communication services or to collect a tax upon  
 7 the sale or use of services, and such person or dealer shall  
 8 add the tax imposed by this chapter to the price, license fee,  
 9 rental, or admissions, and communication or other services and  
 10 collect the total sum from the purchaser, admittee, licensee,  
 11 lessee, or consumer. In computing the tax due or to be  
 12 collected as the result of any transaction, the seller may  
 13 elect to compute the tax due on a transaction on either an  
 14 item or an invoice basis. The tax rate shall be the sum of the  
 15 applicable state and local rate, if any, and the tax  
 16 computation must be carried to the third decimal place.

17 Whenever the third decimal place is greater than four, the tax  
 18 shall be rounded to the next whole cent. The department shall  
 19 ~~make available in an electronic format or otherwise the tax~~  
 20 ~~amounts and the following brackets applicable to all~~  
 21 ~~transactions taxable at the rate of 6 percent:~~

- 22       ~~(a) On single sales of less than 10 cents, no tax~~
- 23 ~~shall be added.~~
- 24       ~~(b) On single sales in amounts from 10 cents to 16~~
- 25 ~~cents, both inclusive, 1 cent shall be added for taxes.~~
- 26       ~~(c) On sales in amounts from 17 cents to 33 cents,~~
- 27 ~~both inclusive, 2 cents shall be added for taxes.~~
- 28       ~~(d) On sales in amounts from 34 cents to 50 cents,~~
- 29 ~~both inclusive, 3 cents shall be added for taxes.~~
- 30       ~~(e) On sales in amounts from 51 cents to 66 cents,~~
- 31 ~~both inclusive, 4 cents shall be added for taxes.~~

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1 ~~(f) On sales in amounts from 67 cents to 83 cents,~~  
2 ~~both inclusive, 5 cents shall be added for taxes.~~

3 ~~(g) On sales in amounts from 84 cents to \$1, both~~  
4 ~~inclusive, 6 cents shall be added for taxes.~~

5 ~~(h) On sales in amounts of more than \$1, 6 percent~~  
6 ~~shall be charged upon each dollar of price, plus the~~  
7 ~~appropriate bracket charge upon any fractional part of a~~  
8 ~~dollar.~~

9 Section 10. Subsections (10) and (11) of section  
10 212.12, Florida Statutes, are repealed.

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12 (Redesignate subsequent sections.)

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

16 And the title is amended as follows:

17 On page 2, line 17, after the first semicolon

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19 insert:

20 amending s. 212.12, F.S.; deleting brackets;

21 providing for computation of tax due;

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