

1 A bill to be entitled
 2 An act relating to state tax funds; amending s. 213.756,
 3 F.S.; specifying a complete defense to certain actions by
 4 a purchaser to recover taxes or for a refund of taxes;
 5 providing application; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:

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 9 Section 1. Section 213.756, Florida Statutes, is amended
 10 to read:

11 213.756 Funds collected are state tax funds.--

12 (1) Funds collected from a purchaser under the
 13 representation that they are taxes provided for under the state
 14 revenue laws are state funds from the moment of collection and
 15 are not subject to refund absent proof that such funds have been
 16 refunded previously to the purchaser.

17 (2) In any action by a purchaser against a retailer,
 18 dealer, or vendor to obtain a refund of or to otherwise recover
 19 taxes collected by the retailer, dealer, or vendor from the
 20 purchaser, it is a complete defense to such action when the
 21 retailer, dealer, or vendor:

22 (a) Was authorized or required by law to collect the tax
 23 from the purchaser.

24 (b) Actually remitted the amount collected to the
 25 appropriate taxing authority, less any discount or collection
 26 allowance authorized by law.

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28 | This subsection applies to those taxes enumerated in s. 72.011
29 | and to taxes imposed under chapter 205.

30 | Section 2. This act shall take effect July 1, 2005.