

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

A bill to be entitled  
 An act relating to intangible personal property taxes;  
 repealing ss. 199.012, 199.023, 199.032, 199.033, 199.042,  
 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106,  
 199.133, 199.135, 199.143, 199.145, 199.155, 199.175,  
 199.183, 199.185, 199.1851, 199.202, 199.212, 199.218,  
 199.232, 199.262, 199.272, 199.282, 199.292, and 199.303,  
 F.S., relating to the intangible personal property tax;  
 amending ss. 28.35, 72.011, 192.0105, 192.032, 192.042,  
 192.091, 193.114, 196.015, 196.199, 196.1993, 201.23,  
 212.02, 213.015, 213.05, 213.053, 213.054, 213.13, 213.27,  
 215.555, 220.1845, 288.039, 288.1045, 288.106, 288.1067,  
 341.840, 376.30781, 493.6102, 516.031, 627.311, 627.351,  
 650.05, 655.071, 733.702, and 766.105, F.S., to conform to  
 the repeal of the intangible personal property tax;  
 providing an effective date.

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

Section 1. Sections 199.012, 199.023, 199.032, 199.033,  
199.042, 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106,  
199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183,  
199.185, 199.1851, 199.202, 199.212, 199.218, 199.232, 199.262,  
199.272, 199.282, 199.292, and 199.303, Florida Statutes, are  
repealed.

Section 2. Paragraph (c) of subsection (1) of section  
 28.35, Florida Statutes, is amended to read:

28.35 Florida Clerks of Court Operations Corporation.--

29 (1)  
 30 (c) ~~For the purposes of s. 199.183(1),~~ The corporation  
 31 ~~shall be considered a political subdivision of the state and~~  
 32 shall be exempt from the corporate income tax. The corporation  
 33 is not subject to the procurement provisions of chapter 287 and  
 34 policies and decisions of the corporation relating to incurring  
 35 debt, levying assessments, and the sale, issuance, continuation,  
 36 terms, and claims under corporation policies, and all services  
 37 relating thereto, are not subject to the provisions of chapter  
 38 120.

39 Section 3. Paragraph (a) of subsection (1) of section  
 40 72.011, Florida Statutes, is amended to read:

41 72.011 Jurisdiction of circuit courts in specific tax  
 42 matters; administrative hearings and appeals; time for  
 43 commencing action; parties; deposits.--

44 (1)(a) A taxpayer may contest the legality of any  
 45 assessment or denial of refund of tax, fee, surcharge, permit,  
 46 interest, or penalty provided for under s. 125.0104, s.  
 47 125.0108, chapter 198, ~~chapter 199,~~ chapter 201, chapter 202,  
 48 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,  
 49 chapter 212, chapter 213, chapter 220, chapter 221, s.  
 50 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.  
 51 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,  
 52 chapter 563, chapter 564, chapter 565, chapter 624, or s.  
 53 681.117 by filing an action in circuit court; or, alternatively,  
 54 the taxpayer may file a petition under the applicable provisions  
 55 of chapter 120. However, once an action has been initiated under  
 56 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.

HB 0661

2005

57 120.80(14)(b), no action relating to the same subject matter may  
58 be filed by the taxpayer in circuit court, and judicial review  
59 shall be exclusively limited to appellate review pursuant to s.  
60 120.68; and once an action has been initiated in circuit court,  
61 no action may be brought under chapter 120.

62 Section 4. Paragraph (a) of subsection (4) of section  
63 192.0105, Florida Statutes, is amended to read:

64 192.0105 Taxpayer rights.--There is created a Florida  
65 Taxpayer's Bill of Rights for property taxes and assessments to  
66 guarantee that the rights, privacy, and property of the  
67 taxpayers of this state are adequately safeguarded and protected  
68 during tax levy, assessment, collection, and enforcement  
69 processes administered under the revenue laws of this state. The  
70 Taxpayer's Bill of Rights compiles, in one document, brief but  
71 comprehensive statements that summarize the rights and  
72 obligations of the property appraisers, tax collectors, clerks  
73 of the court, local governing boards, the Department of Revenue,  
74 and taxpayers. Additional rights afforded to payors of taxes and  
75 assessments imposed under the revenue laws of this state are  
76 provided in s. 213.015. The rights afforded taxpayers to assure  
77 that their privacy and property are safeguarded and protected  
78 during tax levy, assessment, and collection are available only  
79 insofar as they are implemented in other parts of the Florida  
80 Statutes or rules of the Department of Revenue. The rights so  
81 guaranteed to state taxpayers in the Florida Statutes and the  
82 departmental rules include:

83 (4) THE RIGHT TO CONFIDENTIALITY.--

84 (a) The right to have information kept confidential,  
 85 including federal tax information, ad valorem tax returns,  
 86 social security numbers, all financial records produced by the  
 87 taxpayer, Form DR-219 returns for documentary stamp tax  
 88 information, and sworn statements of gross income, copies of  
 89 federal income tax returns for the prior year, wage and earnings  
 90 statements (W-2 forms), and other documents (see ss. 192.105,  
 91 193.074, 193.114(5)~~(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

92 Section 5. Subsections (5), (6), and (7) of section  
 93 192.032, Florida Statutes, are amended to read:

94 192.032 Situs of property for assessment purposes.--All  
 95 property shall be assessed according to its situs as follows:

96 ~~(5) Intangible personal property, according to the rules~~  
 97 ~~laid down in chapter 199.~~

98 (5)~~(6)~~(a) Notwithstanding the provisions of subsection  
 99 (2), personal property used as a marine cargo container in the  
 100 conduct of foreign or interstate commerce shall not be deemed to  
 101 have acquired a taxable situs within a county when the property  
 102 is temporarily halted or stored within the state for a period  
 103 not exceeding 180 days.

104 (b) "Marine cargo container" means a nondisposable  
 105 receptacle which is of a permanent character, strong enough to  
 106 be suitable for repeated use; which is specifically designed to  
 107 facilitate the carriage of goods by one or more modes of  
 108 transport, one of which shall be by ocean vessel, without  
 109 intermediate reloading; and which is fitted with devices  
 110 permitting its ready handling, particularly in the transfer from  
 111 one transport mode to another. The term "marine cargo container"

HB 0661

2005

112 includes a container when carried on a chassis but does not  
 113 include a vehicle or packaging.

114 (6)~~(7)~~ Notwithstanding any other provision of this  
 115 section, tangible personal property used in traveling shows such  
 116 as carnivals, ice shows, or circuses shall be deemed to be  
 117 physically present or habitually located or typically present  
 118 only to the extent the value of such property is multiplied by a  
 119 fraction, the numerator of which is the number of days such  
 120 property is present in Florida during the taxable year and the  
 121 denominator of which is the number of days in the taxable year.  
 122 However, railroad property of such traveling shows shall be  
 123 taxable under s. 193.085(4)(b) and not under this section.

124 Section 6. Subsection (3) of section 192.042, Florida  
 125 Statutes, is amended to read:

126 192.042 Date of assessment.--All property shall be  
 127 assessed according to its just value as follows:

128 ~~(3) Intangible personal property, according to the rules  
 129 laid down in chapter 199.~~

130 Section 7. Subsection (5) of section 192.091, Florida  
 131 Statutes, is amended to read:

132 192.091 Commissions of property appraisers and tax  
 133 collectors.--

134 (5) Provided, that the provisions of this section shall  
 135 not apply to ~~commissions on intangible property taxes or~~  
 136 drainage district or drainage subdistrict taxes; and

137 Section 8. Subsections (4), (5), and (6) of section  
 138 193.114, Florida Statutes, are amended to read:

139 193.114 Preparation of assessment rolls.--

140           ~~(4) The department shall promulgate regulations and forms~~  
 141 ~~for the preparation of the intangible personal property roll to~~  
 142 ~~comply with chapter 199.~~

143           (4)~~(5)~~ For every change made to the assessed or taxable  
 144 value of a parcel on an assessment roll subsequent to the  
 145 mailing of the notice provided for in s. 200.069, the property  
 146 appraiser shall document the reason for such change in the  
 147 public records of the office of the property appraiser in a  
 148 manner acceptable to the executive director or the executive  
 149 director's designee. For every change that decreases the  
 150 assessed or taxable value of a parcel on an assessment roll  
 151 between the time of complete submission of the tax roll pursuant  
 152 to s. 193.1142(3) and mailing of the notice provided for in s.  
 153 200.069, the property appraiser shall document the reason for  
 154 such change in the public records of the office of the property  
 155 appraiser in a manner acceptable to the executive director or  
 156 the executive director's designee. Changes made by the value  
 157 adjustment board are not subject to the requirements of this  
 158 subsection.

159           (5)~~(6)~~ For proprietary purposes, including the furnishing  
 160 or sale of copies of the tax roll under s. 119.07(1), the  
 161 property appraiser is the custodian of the tax roll and the  
 162 copies of it which are maintained by any state agency. The  
 163 department or any state or local agency may use copies of the  
 164 tax roll received by it for official purposes and shall permit  
 165 inspection and examination thereof under s. 119.07(1), but is  
 166 not required to furnish copies of the records. A social security  
 167 number submitted under s. 196.011(1) is confidential and exempt

168 from s. 24(a), Art. I of the State Constitution and the  
 169 provisions of s. 119.07(1). A copy of documents containing the  
 170 numbers furnished or sold by the property appraiser, except a  
 171 copy furnished to the department, or a copy of documents  
 172 containing social security numbers provided by the department or  
 173 any state or local agency for inspection or examination by the  
 174 public, must exclude those social security numbers.

175 Section 9. Subsection (9) of section 196.015, Florida  
 176 Statutes, is amended to read:

177 196.015 Permanent residency; factual determination by  
 178 property appraiser.--Intention to establish a permanent  
 179 residence in this state is a factual determination to be made,  
 180 in the first instance, by the property appraiser. Although any  
 181 one factor is not conclusive of the establishment or  
 182 nonestablishment of permanent residence, the following are  
 183 relevant factors that may be considered by the property  
 184 appraiser in making his or her determination as to the intent of  
 185 a person claiming a homestead exemption to establish a permanent  
 186 residence in this state:

187 ~~(9) The previous filing of Florida intangible tax returns~~  
 188 ~~by the applicant.~~

189 Section 10. Paragraph (b) of subsection (2) of section  
 190 196.199, Florida Statutes, is amended to read:

191 196.199 Government property exemption.--

192 (2) Property owned by the following governmental units but  
 193 used by nongovernmental lessees shall only be exempt from  
 194 taxation under the following conditions:

HB 0661

2005

195           (b) Except as provided in paragraph (c), the exemption  
 196 provided by this subsection shall not apply to those portions of  
 197 a leasehold or other possessory interest in real property,  
 198 except for any leasehold or other possessory interest described  
 199 in s. 4(a), Art. VII of the State Constitution or subsection  
 200 (7), owned by the United States, the state, any political  
 201 subdivision of the state, any municipality of the state, or any  
 202 agency, authority, and other public body corporate of the state,  
 203 which are undeveloped or predominantly used for residential or  
 204 commercial purposes and upon which rental payments are due  
 205 ~~defined by s. 199.023(1)(d), subject to the provisions of~~  
 206 ~~subsection (7). Such leasehold or other interest shall be taxed~~  
 207 ~~only as intangible personal property pursuant to chapter 199 if~~  
 208 ~~rental payments are due in consideration of such leasehold or~~  
 209 ~~other interest.~~ If no rental payments are due pursuant to the  
 210 agreement creating such leasehold or other interest, the  
 211 leasehold or other interest shall be taxed as real property.  
 212 Nothing in this paragraph shall be deemed to exempt personal  
 213 property, buildings, or other real property improvements owned  
 214 by the lessee from ad valorem taxation.

215           Section 11. Section 196.1993, Florida Statutes, is amended  
 216 to read:

217           196.1993 Certain agreements with local governments for use  
 218 of public property; exemption.--Any agreement entered into with  
 219 a local governmental authority prior to January 1, 1969, for use  
 220 of public property, under which it was understood and agreed in  
 221 a written instrument or by special act that no ad valorem real  
 222 property taxes would be paid by the licensee or lessee, shall be



223 deemed a license or management agreement for the use or  
 224 management of public property. Such interest shall be deemed not  
 225 to convey an interest in the property and shall not be subject  
 226 to ad valorem real property taxation. Nothing in this section  
 227 shall be deemed to exempt such licensee from ~~the ad valorem~~  
 228 ~~intangible tax and~~ the ad valorem personal property tax.

229 Section 12. Subsection (4) of section 201.23, Florida  
 230 Statutes, is amended to read:

231 201.23 Foreign notes and other written obligations  
 232 exempt.--

233 (4)(a) The excise taxes imposed by this chapter shall not  
 234 apply to the documents, notes, evidences of indebtedness,  
 235 financing statements, drafts, bills of exchange, or other  
 236 taxable items dealt with, made, issued, drawn upon, accepted,  
 237 delivered, shipped, received, signed, executed, assigned,  
 238 transferred, or sold by or to a banking organization, ~~as defined~~  
 239 ~~in s. 199.023(9)~~, in the conduct of an international banking  
 240 transaction, ~~as defined in s. 199.023(11)~~. Nothing in this  
 241 subsection shall be construed to change the application of  
 242 paragraph (2)(a).

243 (b) For purposes of this subsection:

244 1. "Banking organization" means:

245 a. A bank organized and existing under the laws of this  
 246 state;

247 b. A national bank organized and existing pursuant to the  
 248 provisions of the National Bank Act, 12 U.S.C. ss. 21 et seq.,  
 249 and maintaining its principal office in this state;

250 c. An Edge Act corporation organized pursuant to the  
 251 provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss.  
 252 611 et seq., and maintaining an office in this state;

253 d. An international bank agency licensed pursuant to the  
 254 laws of this state;

255 e. A federal agency licensed pursuant to ss. 4 and 5 of  
 256 the International Banking Act of 1978 to maintain an office in  
 257 this state;

258 f. A savings association organized and existing under the  
 259 laws of this state;

260 g. A federal association organized and existing pursuant  
 261 to the provisions of the Home Owners' Loan Act of 1933, 12  
 262 U.S.C. ss. 1461 et seq., and maintaining its principal office in  
 263 this state; or

264 h. A Florida export finance corporation organized and  
 265 existing pursuant to the provisions of part V of chapter 288.

266 2. "International banking transaction" means:

267 a. The financing of the exportation from, or the  
 268 importation into, the United States or between jurisdictions  
 269 abroad of tangible personal property or services;

270 b. The financing of the production, preparation, storage,  
 271 or transportation of tangible personal property or services  
 272 which are identifiable as being directly and solely for export  
 273 from, or import into, the United States or between jurisdictions  
 274 abroad;

275 c. The financing of contracts, projects, or activities to  
 276 be performed substantially abroad, except those transactions

277 secured by a mortgage, deed of trust, or other lien upon real  
 278 property located in the state;

279 d. The receipt of deposits or borrowings or the extensions  
 280 of credit by an international banking facility, except the loan  
 281 or deposit of funds secured by mortgage, deed of trust, or other  
 282 lien upon real property located in the state; or

283 e. Entering into foreign exchange trading or hedging  
 284 transactions in connection with the activities described in sub-  
 285 paragraph d.

286 Section 13. Subsection (19) of section 212.02, Florida  
 287 Statutes, is amended to read:

288 212.02 Definitions.--The following terms and phrases when  
 289 used in this chapter have the meanings ascribed to them in this  
 290 section, except where the context clearly indicates a different  
 291 meaning:

292 (19) "Tangible personal property" means and includes  
 293 personal property which may be seen, weighed, measured, or  
 294 touched or is in any manner perceptible to the senses, including  
 295 electric power or energy, boats, motor vehicles and mobile homes  
 296 as defined in s. 320.01(1) and (2), aircraft as defined in s.  
 297 330.27, and all other types of vehicles. The term "tangible  
 298 personal property" does not include stocks, bonds, notes,  
 299 insurance, or other obligations or securities, ~~intangibles as~~  
 300 ~~defined by the intangible tax law of the state;~~ or pari-mutuel  
 301 tickets sold or issued under the racing laws of the state.

302 Section 14. Subsections (3), (6), and (11) of section  
 303 213.015, Florida Statutes, are amended to read:

304           213.015 Taxpayer rights.--There is created a Florida  
 305 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
 306 and property of Florida taxpayers are adequately safeguarded and  
 307 protected during tax assessment, collection, and enforcement  
 308 processes administered under the revenue laws of this state. The  
 309 Taxpayer's Bill of Rights compiles, in one document, brief but  
 310 comprehensive statements which explain, in simple, nontechnical  
 311 terms, the rights and obligations of the Department of Revenue  
 312 and taxpayers. Section 192.0105 provides additional rights  
 313 afforded to payors of property taxes and assessments. The rights  
 314 afforded taxpayers to ensure that their privacy and property are  
 315 safeguarded and protected during tax assessment and collection  
 316 are available only insofar as they are implemented in other  
 317 parts of the Florida Statutes or rules of the Department of  
 318 Revenue. The rights so guaranteed Florida taxpayers in the  
 319 Florida Statutes and the departmental rules are:

320           (3) The right to be represented or advised by counsel or  
 321 other qualified representatives at any time in administrative  
 322 interactions with the department, the right to procedural  
 323 safeguards with respect to recording of interviews during tax  
 324 determination or collection processes conducted by the  
 325 department, the right to be treated in a professional manner by  
 326 department personnel, and the right to have audits, inspections  
 327 of records, and interviews conducted at a reasonable time and  
 328 place except in criminal and internal investigations (see ss.  
 329 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),  
 330 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),  
 331 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

332 (6) The right to be informed of impending collection  
 333 actions which require sale or seizure of property or freezing of  
 334 assets, except jeopardy assessments, and the right to at least  
 335 30 days' notice in which to pay the liability or seek further  
 336 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,  
 337 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),  
 338 213.73(3), 213.731, and 220.739).

339 (11) The right to procedures for requesting cancellation,  
 340 release, or modification of liens filed by the department and  
 341 for requesting that any lien which is filed in error be so noted  
 342 on the lien cancellation filed by the department, in public  
 343 notice, and in notice to any credit agency at the taxpayer's  
 344 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and  
 345 220.819).

346 Section 15. Section 213.05, Florida Statutes, is amended  
 347 to read:

348 213.05 Department of Revenue; control and administration  
 349 of revenue laws.--The Department of Revenue shall have only  
 350 those responsibilities for ad valorem taxation specified to the  
 351 department in chapter 192, taxation, general provisions; chapter  
 352 193, assessments; chapter 194, administrative and judicial  
 353 review of property taxes; chapter 195, property assessment  
 354 administration and finance; chapter 196, exemption; chapter 197,  
 355 tax collections, sales, and liens; ~~chapter 199, intangible~~  
 356 ~~personal property taxes~~; and chapter 200, determination of  
 357 millage. The Department of Revenue shall have the responsibility  
 358 of regulating, controlling, and administering all revenue laws  
 359 and performing all duties as provided in s. 125.0104, the Local

HB 0661

2005

360 Option Tourist Development Act; s. 125.0108, tourist impact tax;  
 361 chapter 198, estate taxes; chapter 201, excise tax on documents;  
 362 chapter 202, communications services tax; chapter 203, gross  
 363 receipts taxes; chapter 206, motor and other fuel taxes; chapter  
 364 211, tax on production of oil and gas and severance of solid  
 365 minerals; chapter 212, tax on sales, use, and other  
 366 transactions; chapter 220, income tax code; chapter 221,  
 367 emergency excise tax; ss. 336.021 and 336.025, taxes on motor  
 368 fuel and special fuel; s. 370.07(3), Apalachicola Bay oyster  
 369 surcharge; s. 376.11, pollutant spill prevention and control; s.  
 370 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;  
 371 s. 538.09, registration of secondhand dealers; s. 538.25,  
 372 registration of secondary metals recyclers; s. 624.4621, group  
 373 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;  
 374 s. 624.475, commercial self-insurance fund premium tax; ss.  
 375 624.509-624.511, insurance code: administration and general  
 376 provisions; s. 624.515, State Fire Marshal regulatory  
 377 assessment; s. 627.357, medical malpractice self-insurance  
 378 premium tax; s. 629.5011, reciprocal insurers premium tax; and  
 379 s. 681.117, motor vehicle warranty enforcement.

380 Section 16. Subsections (1) and (4), paragraphs (p) and  
 381 (k) of subsection (7), and paragraph (a) of subsection (14) of  
 382 section 213.053, Florida Statutes, are amended to read:

383 213.053 Confidentiality and information sharing.--

384 (1)(a) The provisions of this section apply to s.  
 385 125.0104, county government; s. 125.0108, tourist impact tax;  
 386 chapter 175, municipal firefighters' pension trust funds;  
 387 chapter 185, municipal police officers' retirement trust funds;

388 chapter 198, estate taxes; ~~chapter 199, intangible personal~~  
 389 ~~property taxes~~; chapter 201, excise tax on documents; chapter  
 390 203, gross receipts taxes; chapter 211, tax on severance and  
 391 production of minerals; chapter 212, tax on sales, use, and  
 392 other transactions; chapter 220, income tax code; chapter 221,  
 393 emergency excise tax; s. 252.372, emergency management,  
 394 preparedness, and assistance surcharge; s. 370.07(3),  
 395 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill  
 396 prevention and control; s. 403.718, waste tire fees; s.  
 397 403.7185, lead-acid battery fees; s. 538.09, registration of  
 398 secondhand dealers; s. 538.25, registration of secondary metals  
 399 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.  
 400 681.117, motor vehicle warranty enforcement; and s. 896.102,  
 401 reports of financial transactions in trade or business.

402 (b) The provisions of this section also apply to chapter  
 403 202, the Communications Services Tax Simplification Law. This  
 404 paragraph is subject to the Open Government Sunset Review Act of  
 405 1995 in accordance with s. 119.15, and shall stand repealed on  
 406 October 2, 2006, unless reviewed and saved from repeal through  
 407 reenactment by the Legislature.

408 (4) Nothing contained in this section shall prevent the  
 409 department from publishing statistics so classified as to  
 410 prevent the identification of particular accounts, reports,  
 411 declarations, or returns or prevent the department from  
 412 disclosing to the Chief Financial Officer the names and  
 413 addresses of those taxpayers who have claimed ~~an exemption~~  
 414 ~~pursuant to s. 199.185(1)(i)~~ or a deduction pursuant to s.  
 415 220.63(5).

416 (7) Notwithstanding any other provision of this section,  
 417 the department may provide:

418 (k)1. Payment information relative to chapters ~~199~~, 201,  
 419 212, 220, 221, and 624 to the Office of Tourism, Trade, and  
 420 Economic Development, or its employees or agents that are  
 421 identified in writing by the office to the department, in the  
 422 administration of the tax refund program for qualified defense  
 423 contractors authorized by s. 288.1045 and the tax refund program  
 424 for qualified target industry businesses authorized by s.  
 425 288.106.

426 2. Information relative to tax credits taken by a business  
 427 under s. 220.191 and exemptions or tax refunds received by a  
 428 business under s. 212.08(5)(j) to the Office of Tourism, Trade,  
 429 and Economic Development, or its employees or agents that are  
 430 identified in writing by the office to the department, in the  
 431 administration and evaluation of the capital investment tax  
 432 credit program authorized in s. 220.191 and the semiconductor,  
 433 defense, and space tax exemption program authorized in s.  
 434 212.08(5)(j).

435 (p) Information relative to ss. ~~199.1055~~, 220.1845, and  
 436 376.30781 to the Department of Environmental Protection in the  
 437 conduct of its official business.

438  
 439 Disclosure of information under this subsection shall be  
 440 pursuant to a written agreement between the executive director  
 441 and the agency. Such agencies, governmental or nongovernmental,  
 442 shall be bound by the same requirements of confidentiality as  
 443 the Department of Revenue. Breach of confidentiality is a



HB 0661

2005

444 misdemeanor of the first degree, punishable as provided by s.  
 445 775.082 or s. 775.083.

446 (14)(a) Notwithstanding any other provision of this  
 447 section, the department shall, subject to the safeguards  
 448 specified in paragraph (c), disclose to the Division of  
 449 Corporations of the Department of State the name, address,  
 450 federal employer identification number, and duration of tax  
 451 filings with this state of all corporate or partnership entities  
 452 which are not on file or have a dissolved status with the  
 453 Division of Corporations and which have filed tax returns  
 454 pursuant to ~~either chapter 199 or~~ chapter 220.

455 Section 17. Section 213.054, Florida Statutes, is amended  
 456 to read:

457 213.054 Persons claiming tax exemptions or deductions;  
 458 annual report.--The Department of Revenue shall be responsible  
 459 for monitoring the utilization of ~~tax exemptions and tax~~  
 460 deductions authorized pursuant to chapter 81-179, Laws of  
 461 Florida. On or before September 1 of each year, the department  
 462 shall report to the Chief Financial Officer the names and  
 463 addresses of all persons who have claimed ~~an exemption pursuant~~  
 464 ~~to s. 199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

465 Section 18. Subsection (2) of section 213.13, Florida  
 466 Statutes, is amended to read:

467 213.13 Electronic remittance and distribution of funds  
 468 collected by clerks of the court.--

469 (2) The funds to be remitted electronically by the clerks  
 470 include proceeds from the taxes imposed by ~~chapter 199,~~ chapter  
 471 201~~7~~, and all other fees, fines, reimbursements, court costs, or

HB 0661

2005

472 other court-related funds that the clerks must remit to the  
 473 state pursuant to law. At a minimum, these electronic remittance  
 474 procedures must include:

475 (a) The prescribed reporting frequency and time period for  
 476 the clerks to remit such funds and the prescribed time period in  
 477 which the department must electronically deposit the funds  
 478 received to the appropriate state and local funds and accounts;

479 (b) The electronic format and type of debit remittance  
 480 system to be used by the clerks to remit the funds to the  
 481 department;

482 (c) The means of communication used to transmit the  
 483 required information; and

484 (d) The information that must be submitted with such  
 485 remittance.

486 Section 19. Section 213.27, Florida Statutes, is amended  
 487 to read:

488 213.27 Contracts with debt collection agencies and certain  
 489 vendors.--

490 (1) The Department of Revenue may, for the purpose of  
 491 collecting any delinquent taxes due from a taxpayer, including  
 492 taxes for which a bill or notice has been generated, contract  
 493 with any debt collection agency or attorney doing business  
 494 within or without this state for the collection of such  
 495 delinquent taxes including penalties and interest thereon. The  
 496 department may also share confidential information pursuant to  
 497 the contract necessary for the collection of delinquent taxes  
 498 and taxes for which a billing or notice has been generated.  
 499 Contracts will be made pursuant to chapter 287. The taxpayer

HB 0661

2005

500 must be notified by mail by the department, its employees, or  
501 its authorized representative 30 days prior to commencing any  
502 litigation to recover any delinquent taxes. The taxpayer must be  
503 notified by mail by the department 30 days prior to the  
504 department assigning the collection of any taxes to the debt  
505 collection agency.

506 ~~(2) The department may enter into contracts with any~~  
507 ~~individual or business for the purpose of identifying intangible~~  
508 ~~personal property tax liability. Contracts may provide for the~~  
509 ~~identification of assets subject to the tax on intangible~~  
510 ~~personal property, the determination of value of such property,~~  
511 ~~the requirement for filing a tax return and the collection of~~  
512 ~~taxes due, including applicable penalties and interest thereon.~~  
513 ~~The department may share confidential information pursuant to~~  
514 ~~the contract necessary for the identification of taxable~~  
515 ~~intangible personal property. Contracts shall be made pursuant~~  
516 ~~to chapter 287. The taxpayer must be notified by mail by the~~  
517 ~~department 30 days prior to the department assigning~~  
518 ~~identification of intangible personal property to an individual~~  
519 ~~or business.~~

520 (2)(3) Any contract may provide, in the discretion of the  
521 executive director of the Department of Revenue, the manner in  
522 which the compensation for such services will be paid. Under  
523 standards established by the department, such compensation shall  
524 be added to the amount of the tax and collected as a part  
525 thereof by the agency or deducted from the amount of tax,  
526 penalty, and interest actually collected.

527        (3)~~(4)~~ All funds collected under the terms of the  
 528 contract, less the fees provided in the contract, shall be  
 529 remitted to the department within 30 days from the date of  
 530 collection from a taxpayer. Forms to be used for such purpose  
 531 shall be prescribed by the department.

532        (4)~~(5)~~ The department shall require a bond from the debt  
 533 collection agency ~~or the individual or business contracted with~~  
 534 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing  
 535 compliance with the terms of the contract. However, a bond of  
 536 \$10,000 is required from a debt collection agency if the agency  
 537 does not actually collect and remit delinquent funds to the  
 538 department.

539        (5)~~(6)~~ The department may, for the purpose of ascertaining  
 540 the amount of or collecting any taxes due from a person doing  
 541 mail order business in this state, contract with any auditing  
 542 agency doing business within or without this state for the  
 543 purpose of conducting an audit of such mail order business;  
 544 however, such audit agency may not conduct an audit on behalf of  
 545 the department of any person domiciled in this state, person  
 546 registered for sales and use tax purposes in this state, or  
 547 corporation filing a Florida corporate tax return, if any such  
 548 person or corporation objects to such audit in writing to the  
 549 department and the auditing agency. The department shall notify  
 550 the taxpayer by mail at least 30 days before the department  
 551 assigns the collection of such taxes.

552        (6)~~(7)~~ Confidential information shared by the department  
 553 with debt collection or auditing agencies ~~or individuals or~~  
 554 ~~businesses with which the department has contracted under~~

HB 0661

2005

555 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),  
556 and debt collection or auditing agencies ~~and individuals or~~  
557 ~~businesses with which the department has contracted under~~  
558 ~~subsection (2)~~ shall be bound by the same requirements of  
559 confidentiality as the Department of Revenue. Breach of  
560 confidentiality is a misdemeanor of the first degree, punishable  
561 as provided by ss. 775.082 and 775.083.

562 (7)~~(8)~~(a) The executive director of the department may  
563 enter into contracts with private vendors to develop and  
564 implement systems to enhance tax collections where compensation  
565 to the vendors is funded through increased tax collections. The  
566 amount of compensation paid to a vendor shall be based on a  
567 percentage of increased tax collections attributable to the  
568 system after all administrative and judicial appeals are  
569 exhausted, and the total amount of compensation paid to a vendor  
570 shall not exceed the maximum amount stated in the contract.

571 (b) A person acting on behalf of the department under a  
572 contract authorized by this subsection does not exercise any of  
573 the powers of the department, except that the person is an agent  
574 of the department for the purposes of developing and  
575 implementing a system to enhance tax collection.

576 (c) Disclosure of information under this subsection shall  
577 be pursuant to a written agreement between the executive  
578 director and the private vendors. The vendors shall be bound by  
579 the same requirements of confidentiality as the department.  
580 Breach of confidentiality is a misdemeanor of the first degree,  
581 punishable as provided in s. 775.082 or s. 775.083.

582 Section 20. Paragraph (d) of subsection (6) of section  
 583 215.555, Florida Statutes, is amended to read:

584 215.555 Florida Hurricane Catastrophe Fund.--

585 (6) REVENUE BONDS.--

586 (d) *Florida Hurricane Catastrophe Fund Finance*  
 587 *Corporation*.--

588 1. In addition to the findings and declarations in  
 589 subsection (1), the Legislature also finds and declares that:

590 a. The public benefits corporation created under this  
 591 paragraph will provide a mechanism necessary for the cost-  
 592 effective and efficient issuance of bonds. This mechanism will  
 593 eliminate unnecessary costs in the bond issuance process,  
 594 thereby increasing the amounts available to pay reimbursement  
 595 for losses to property sustained as a result of hurricane  
 596 damage.

597 b. The purpose of such bonds is to fund reimbursements  
 598 through the Florida Hurricane Catastrophe Fund to pay for the  
 599 costs of construction, reconstruction, repair, restoration, and  
 600 other costs associated with damage to properties of  
 601 policyholders of covered policies due to the occurrence of a  
 602 hurricane.

603 c. The efficacy of the financing mechanism will be  
 604 enhanced by the corporation's ownership of the assessments, by  
 605 the insulation of the assessments from possible bankruptcy  
 606 proceedings, and by covenants of the state with the  
 607 corporation's bondholders.

608           2.a. There is created a public benefits corporation, which  
 609 is an instrumentality of the state, to be known as the Florida  
 610 Hurricane Catastrophe Fund Finance Corporation.

611           b. The corporation shall operate under a five-member board  
 612 of directors consisting of the Governor or a designee, the Chief  
 613 Financial Officer or a designee, the Attorney General or a  
 614 designee, the director of the Division of Bond Finance of the  
 615 State Board of Administration, and the senior employee of the  
 616 State Board of Administration responsible for operations of the  
 617 Florida Hurricane Catastrophe Fund.

618           c. The corporation has all of the powers of corporations  
 619 under chapter 607 and under chapter 617, subject only to the  
 620 provisions of this subsection.

621           d. The corporation may issue bonds and engage in such  
 622 other financial transactions as are necessary to provide  
 623 sufficient funds to achieve the purposes of this section.

624           e. The corporation may invest in any of the investments  
 625 authorized under s. 215.47.

626           f. There shall be no liability on the part of, and no  
 627 cause of action shall arise against, any board members or  
 628 employees of the corporation for any actions taken by them in  
 629 the performance of their duties under this paragraph.

630           3.a. In actions under chapter 75 to validate any bonds  
 631 issued by the corporation, the notice required by s. 75.06 shall  
 632 be published only in Leon County and in two newspapers of  
 633 general circulation in the state, and the complaint and order of  
 634 the court shall be served only on the State Attorney of the  
 635 Second Judicial Circuit.

636           b. The state hereby covenants with holders of bonds of the  
 637 corporation that the state will not repeal or abrogate the power  
 638 of the board to direct the Office of Insurance Regulation to  
 639 levy the assessments and to collect the proceeds of the revenues  
 640 pledged to the payment of such bonds as long as any such bonds  
 641 remain outstanding unless adequate provision has been made for  
 642 the payment of such bonds pursuant to the documents authorizing  
 643 the issuance of such bonds.

644           4. The bonds of the corporation are not a debt of the  
 645 state or of any political subdivision, and neither the state nor  
 646 any political subdivision is liable on such bonds. The  
 647 corporation does not have the power to pledge the credit, the  
 648 revenues, or the taxing power of the state or of any political  
 649 subdivision. The credit, revenues, or taxing power of the state  
 650 or of any political subdivision shall not be deemed to be  
 651 pledged to the payment of any bonds of the corporation.

652           5.a. The property, revenues, and other assets of the  
 653 corporation; the transactions and operations of the corporation  
 654 and the income from such transactions and operations; and all  
 655 bonds issued under this paragraph and interest on such bonds are  
 656 exempt from taxation by the state and any political subdivision,  
 657 including ~~the intangibles tax under chapter 199 and the income~~  
 658 tax under chapter 220. This exemption does not apply to any tax  
 659 imposed by chapter 220 on interest, income, or profits on debt  
 660 obligations owned by corporations other than the Florida  
 661 Hurricane Catastrophe Fund Finance Corporation.

662           b. All bonds of the corporation shall be and constitute  
 663 legal investments without limitation for all public bodies of



664 this state; for all banks, trust companies, savings banks,  
 665 savings associations, savings and loan associations, and  
 666 investment companies; for all administrators, executors,  
 667 trustees, and other fiduciaries; for all insurance companies and  
 668 associations and other persons carrying on an insurance  
 669 business; and for all other persons who are now or may hereafter  
 670 be authorized to invest in bonds or other obligations of the  
 671 state and shall be and constitute eligible securities to be  
 672 deposited as collateral for the security of any state, county,  
 673 municipal, or other public funds. This sub-subparagraph shall be  
 674 considered as additional and supplemental authority and shall  
 675 not be limited without specific reference to this sub-  
 676 subparagraph.

677 6. The corporation and its corporate existence shall  
 678 continue until terminated by law; however, no such law shall  
 679 take effect as long as the corporation has bonds outstanding  
 680 unless adequate provision has been made for the payment of such  
 681 bonds pursuant to the documents authorizing the issuance of such  
 682 bonds. Upon termination of the existence of the corporation, all  
 683 of its rights and properties in excess of its obligations shall  
 684 pass to and be vested in the state.

685 Section 21. Subsection (1) and paragraphs (b) and (c) of  
 686 subsection (3) of section 220.1845, Florida Statutes, are  
 687 amended to read:

688 220.1845 Contaminated site rehabilitation tax credit.--

689 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

690 (a) A credit in the amount of 35 percent of the costs of  
 691 voluntary cleanup activity that is integral to site

692 rehabilitation at the following sites is available against any  
 693 tax due for a taxable year under this chapter:

694 1. A drycleaning-solvent-contaminated site eligible for  
 695 state-funded site rehabilitation under s. 376.3078(3);

696 2. A drycleaning-solvent-contaminated site at which  
 697 cleanup is undertaken by the real property owner pursuant to s.  
 698 376.3078(11), if the real property owner is not also, and has  
 699 never been, the owner or operator of the drycleaning facility  
 700 where the contamination exists; or

701 3. A brownfield site in a designated brownfield area under  
 702 s. 376.80.

703 (b) A tax credit applicant, or multiple tax credit  
 704 applicants working jointly to clean up a single site, may not be  
 705 granted more than \$250,000 per year in tax credits for each site  
 706 voluntarily rehabilitated. Multiple tax credit applicants shall  
 707 be granted tax credits in the same proportion as their  
 708 contribution to payment of cleanup costs. Subject to the same  
 709 conditions and limitations as provided in this section, a  
 710 municipality, county, or other tax credit applicant which  
 711 voluntarily rehabilitates a site may receive not more than  
 712 \$250,000 per year in tax credits which it can subsequently  
 713 transfer subject to the provisions in paragraph (g)~~(h)~~.

714 (c) If the credit granted under this section is not fully  
 715 used in any one year because of insufficient tax liability on  
 716 the part of the corporation, the unused amount may be carried  
 717 forward for a period not to exceed 5 years. The carryover credit  
 718 may be used in a subsequent year when the tax imposed by this  
 719 chapter for that year exceeds the credit for which the

720 corporation is eligible in that year under this section after  
 721 applying the other credits and unused carryovers in the order  
 722 provided by s. 220.02(8). Five years after the date a credit is  
 723 granted under this section, such credit expires and may not be  
 724 used. However, if during the 5-year period the credit is  
 725 transferred, in whole or in part, pursuant to paragraph (g)~~(h)~~,  
 726 each transferee has 5 years after the date of transfer to use  
 727 its credit.

728 (d) A taxpayer that files a consolidated return in this  
 729 state as a member of an affiliated group under s. 220.131(1) may  
 730 be allowed the credit on a consolidated return basis up to the  
 731 amount of tax imposed upon the consolidated group.

732 ~~(e) A taxpayer that receives credit under s. 199.1055 is~~  
 733 ~~ineligible to receive credit under this section in a given tax~~  
 734 ~~year.~~

735 (e)~~(f)~~ A tax credit applicant that receives state-funded  
 736 site rehabilitation under s. 376.3078(3) for rehabilitation of a  
 737 drycleaning-solvent-contaminated site is ineligible to receive  
 738 credit under this section for costs incurred by the tax credit  
 739 applicant in conjunction with the rehabilitation of that site  
 740 during the same time period that state-administered site  
 741 rehabilitation was underway.

742 (f)~~(g)~~ The total amount of the tax credits which may be  
 743 granted under this section ~~and s. 199.1055~~ is \$2 million  
 744 annually.

745 (g)~~(h)~~1. Tax credits that may be available under this  
 746 section to an entity eligible under s. 376.30781 may be  
 747 transferred after a merger or acquisition to the surviving or

748 acquiring entity and used in the same manner and with the same  
749 limitations.

750 2. The entity or its surviving or acquiring entity as  
751 described in subparagraph 1., may transfer any unused credit in  
752 whole or in units of no less than 25 percent of the remaining  
753 credit. The entity acquiring such credit may use it in the same  
754 manner and with the same limitation as described in this  
755 section. Such transferred credits may not be transferred again  
756 although they may succeed to a surviving or acquiring entity  
757 subject to the same conditions and limitations as described in  
758 this section.

759 3. In the event the credit provided for under this section  
760 is reduced either as a result of a determination by the  
761 Department of Environmental Protection or an examination or  
762 audit by the Department of Revenue, such tax deficiency shall be  
763 recovered from the first entity, or the surviving or acquiring  
764 entity, to have claimed such credit up to the amount of credit  
765 taken. Any subsequent deficiencies shall be assessed against any  
766 entity acquiring and claiming such credit, or in the case of  
767 multiple succeeding entities in the order of credit succession.

768 (h)~~(i)~~ In order to encourage completion of site  
769 rehabilitation at contaminated sites being voluntarily cleaned  
770 up and eligible for a tax credit under this section, the tax  
771 credit applicant may claim an additional 10 percent of the total  
772 cleanup costs, not to exceed \$50,000, in the final year of  
773 cleanup as evidenced by the Department of Environmental  
774 Protection issuing a "No Further Action" order for that site.

775 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT  
 776 FORFEITURE.--

777 (b) In addition to its existing audit and investigation  
 778 authority relating to ~~chapter 199~~ and this chapter, the  
 779 Department of Revenue may perform any additional financial and  
 780 technical audits and investigations, including examining the  
 781 accounts, books, or records of the tax credit applicant, which  
 782 are necessary to verify the site rehabilitation costs included  
 783 in a tax credit return and to ensure compliance with this  
 784 section. The Department of Environmental Protection shall  
 785 provide technical assistance, when requested by the Department  
 786 of Revenue, on any technical audits performed pursuant to this  
 787 section.

788 (c) It is grounds for forfeiture of previously claimed and  
 789 received tax credits if the Department of Revenue determines, as  
 790 a result of either an audit or information received from the  
 791 Department of Environmental Protection, that a taxpayer received  
 792 tax credits pursuant to this section to which the taxpayer was  
 793 not entitled. In the case of fraud, the taxpayer shall be  
 794 prohibited from claiming any future tax credits under this  
 795 section ~~or s. 199.1055~~.

796 1. The taxpayer is responsible for returning forfeited tax  
 797 credits to the Department of Revenue, and such funds shall be  
 798 paid into the General Revenue Fund of the state.

799 2. The taxpayer shall file with the Department of Revenue  
 800 an amended tax return or such other report as the Department of  
 801 Revenue prescribes by rule and shall pay any required tax within  
 802 60 days after the taxpayer receives notification from the

HB 0661

2005

803 Department of Environmental Protection pursuant to s. 376.30781  
 804 that previously approved tax credits have been revoked or  
 805 modified, if uncontested, or within 60 days after a final order  
 806 is issued following proceedings involving a contested revocation  
 807 or modification order.

808 3. A notice of deficiency may be issued by the Department  
 809 of Revenue at any time within 5 years after the date the  
 810 taxpayer receives notification from the Department of  
 811 Environmental Protection pursuant to s. 376.30781 that  
 812 previously approved tax credits have been revoked or modified.  
 813 If a taxpayer fails to notify the Department of Revenue of any  
 814 change in its tax credit claimed, a notice of deficiency may be  
 815 issued at any time. In either case, the amount of any proposed  
 816 assessment set forth in such notice of deficiency shall be  
 817 limited to the amount of any deficiency resulting under this  
 818 section from the recomputation of the taxpayer's tax for the  
 819 taxable year.

820 4. Any taxpayer that fails to report and timely pay any  
 821 tax due as a result of the forfeiture of its tax credit is in  
 822 violation of this section and is subject to applicable penalty  
 823 and interest.

824 Section 22. Paragraph (b) of subsection (2) of section  
 825 288.039, Florida Statutes, is amended to read:

826 288.039 Employing and Training our Youths (ENTRY).--

827 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

828 (b) After entering into an employment/tax refund agreement  
 829 under subsection (3), an eligible business may receive refunds  
 830 for the following taxes or fees due and paid by that business:

- 831           1. Taxes on sales, use, and other transactions under
- 832 chapter 212.
- 833           2. Corporate income taxes under chapter 220.
- 834           ~~3. Intangible personal property taxes under chapter 199.~~
- 835           3.4. Emergency excise taxes under chapter 221.
- 836           4.5. Excise taxes on documents under chapter 201.
- 837           5.6. Ad valorem taxes paid, as defined in s. 220.03(1).
- 838           6.7. Insurance premium taxes under s. 624.509.
- 839           7.8. Occupational license fees under chapter 205.

840

841 However, an eligible business may not receive a refund under

842 this section for any amount of credit, refund, or exemption

843 granted to that business for any of such taxes or fees. If a

844 refund for such taxes or fees is provided by the office, which

845 taxes or fees are subsequently adjusted by the application of

846 any credit, refund, or exemption granted to the eligible

847 business other than as provided in this section, the business

848 shall reimburse the office for the amount of that credit,

849 refund, or exemption. An eligible business shall notify and

850 tender payment to the office within 20 days after receiving any

851 credit, refund, or exemption other than the one provided in this

852 section.

853           Section 23. Paragraph (f) of subsection (2) and paragraphs

854 (b), (c), and (d) of subsection (3) of section 288.1045, Florida

855 Statutes, are amended to read:

856           288.1045 Qualified defense contractor tax refund

857 program.--

858           (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.--

859 (f) After entering into a tax refund agreement pursuant to  
 860 subsection (4), a qualified applicant may receive refunds from  
 861 the Economic Development Trust Fund for the following taxes due  
 862 and paid by the qualified applicant beginning with the  
 863 applicant's first taxable year that begins after entering into  
 864 the agreement:

- 865 1. Taxes on sales, use, and other transactions paid
- 866 pursuant to chapter 212.
- 867 2. Corporate income taxes paid pursuant to chapter 220.
- 868 ~~3. Intangible personal property taxes paid pursuant to~~
- 869 ~~chapter 199.~~
- 870 3.4. Emergency excise taxes paid pursuant to chapter 221.
- 871 4.5. Excise taxes paid on documents pursuant to chapter
- 872 201.
- 873 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
- 874 on June 1, 1996.

875

876 However, a qualified applicant may not receive a tax refund  
 877 pursuant to this section for any amount of credit, refund, or  
 878 exemption granted such contractor for any of such taxes. If a  
 879 refund for such taxes is provided by the office, which taxes are  
 880 subsequently adjusted by the application of any credit, refund,  
 881 or exemption granted to the qualified applicant other than that  
 882 provided in this section, the qualified applicant shall  
 883 reimburse the Economic Development Trust Fund for the amount of  
 884 such credit, refund, or exemption. A qualified applicant must  
 885 notify and tender payment to the office within 20 days after



886 receiving a credit, refund, or exemption, other than that  
 887 provided in this section.

888 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY  
 889 DETERMINATION.--

890 (b) Applications for certification based on the  
 891 consolidation of a Department of Defense contract or a new  
 892 Department of Defense contract must be submitted to the office  
 893 as prescribed by the office and must include, but are not  
 894 limited to, the following information:

895 1. The applicant's federal employer identification number,  
 896 the applicant's Florida sales tax registration number, and a  
 897 notarized signature of an officer of the applicant.

898 2. The permanent location of the manufacturing,  
 899 assembling, fabricating, research, development, or design  
 900 facility in this state at which the project is or is to be  
 901 located.

902 3. The Department of Defense contract numbers of the  
 903 contract to be consolidated, the new Department of Defense  
 904 contract number, or the "RFP" number of a proposed Department of  
 905 Defense contract.

906 4. The date the contract was executed or is expected to be  
 907 executed, and the date the contract is due to expire or is  
 908 expected to expire.

909 5. The commencement date for project operations under the  
 910 contract in this state.

911 6. The number of net new full-time equivalent Florida jobs  
 912 included in the project as of December 31 of each year and the  
 913 average wage of such jobs.

914           7. The total number of full-time equivalent employees  
915 employed by the applicant in this state.

916           8. The percentage of the applicant's gross receipts  
917 derived from Department of Defense contracts during the 5  
918 taxable years immediately preceding the date the application is  
919 submitted.

920           9. The amount of:

921           a. Taxes on sales, use, and other transactions paid  
922 pursuant to chapter 212;

923           b. Corporate income taxes paid pursuant to chapter 220;

924           ~~e. Intangible personal property taxes paid pursuant to~~  
925 ~~chapter 199;~~

926           c.d. Emergency excise taxes paid pursuant to chapter 221;

927           d.e. Excise taxes paid on documents pursuant to chapter  
928 201; and

929           e.f. Ad valorem taxes paid

930

931 during the 5 fiscal years immediately preceding the date of the  
932 application, and the projected amounts of such taxes to be due  
933 in the 3 fiscal years immediately following the date of the  
934 application.

935           10. The estimated amount of tax refunds to be claimed for  
936 each fiscal year.

937           11. A brief statement concerning the applicant's need for  
938 tax refunds, and the proposed uses of such refunds by the  
939 applicant.

940           12. A resolution adopted by the county commissioners of  
941 the county in which the project will be located, which

942 recommends the applicant be approved as a qualified applicant,  
943 and which indicates that the necessary commitments of local  
944 financial support for the applicant exist. Prior to the adoption  
945 of the resolution, the county commission may review the proposed  
946 public or private sources of such support and determine whether  
947 the proposed sources of local financial support can be provided  
948 or, for any applicant whose project is located in a county  
949 designated by the Rural Economic Development Initiative, a  
950 resolution adopted by the county commissioners of such county  
951 requesting that the applicant's project be exempt from the local  
952 financial support requirement.

953 13. Any additional information requested by the office.

954 (c) Applications for certification based on the conversion  
955 of defense production jobs to nondefense production jobs must be  
956 submitted to the office as prescribed by the office and must  
957 include, but are not limited to, the following information:

958 1. The applicant's federal employer identification number,  
959 the applicant's Florida sales tax registration number, and a  
960 notarized signature of an officer of the applicant.

961 2. The permanent location of the manufacturing,  
962 assembling, fabricating, research, development, or design  
963 facility in this state at which the project is or is to be  
964 located.

965 3. The Department of Defense contract numbers of the  
966 contract under which the defense production jobs will be  
967 converted to nondefense production jobs.

968 4. The date the contract was executed, and the date the  
 969 contract is due to expire or is expected to expire, or was  
 970 canceled.

971 5. The commencement date for the nondefense production  
 972 operations in this state.

973 6. The number of net new full-time equivalent Florida jobs  
 974 included in the nondefense production project as of December 31  
 975 of each year and the average wage of such jobs.

976 7. The total number of full-time equivalent employees  
 977 employed by the applicant in this state.

978 8. The percentage of the applicant's gross receipts  
 979 derived from Department of Defense contracts during the 5  
 980 taxable years immediately preceding the date the application is  
 981 submitted.

982 9. The amount of:

983 a. Taxes on sales, use, and other transactions paid  
 984 pursuant to chapter 212;

985 b. Corporate income taxes paid pursuant to chapter 220;

986 ~~e. Intangible personal property taxes paid pursuant to  
 987 chapter 199;~~

988 c.d. Emergency excise taxes paid pursuant to chapter 221;

989 d.e. Excise taxes paid on documents pursuant to chapter  
 990 201; and

991 e.f. Ad valorem taxes paid

992  
 993 during the 5 fiscal years immediately preceding the date of the  
 994 application, and the projected amounts of such taxes to be due

995 | in the 3 fiscal years immediately following the date of the  
 996 | application.

997 |       10. The estimated amount of tax refunds to be claimed for  
 998 | each fiscal year.

999 |       11. A brief statement concerning the applicant's need for  
 1000 | tax refunds, and the proposed uses of such refunds by the  
 1001 | applicant.

1002 |       12. A resolution adopted by the county commissioners of  
 1003 | the county in which the project will be located, which  
 1004 | recommends the applicant be approved as a qualified applicant,  
 1005 | and which indicates that the necessary commitments of local  
 1006 | financial support for the applicant exist. Prior to the adoption  
 1007 | of the resolution, the county commission may review the proposed  
 1008 | public or private sources of such support and determine whether  
 1009 | the proposed sources of local financial support can be provided  
 1010 | or, for any applicant whose project is located in a county  
 1011 | designated by the Rural Economic Development Initiative, a  
 1012 | resolution adopted by the county commissioners of such county  
 1013 | requesting that the applicant's project be exempt from the local  
 1014 | financial support requirement.

1015 |       13. Any additional information requested by the office.

1016 |       (d) Applications for certification based on a contract for  
 1017 | reuse of a defense-related facility must be submitted to the  
 1018 | office as prescribed by the office and must include, but are not  
 1019 | limited to, the following information:

1020 |       1. The applicant's Florida sales tax registration number  
 1021 | and a notarized signature of an officer of the applicant.

1022           2. The permanent location of the manufacturing,  
 1023 assembling, fabricating, research, development, or design  
 1024 facility in this state at which the project is or is to be  
 1025 located.

1026           3. The business entity holding a valid Department of  
 1027 Defense contract or branch of the Armed Forces of the United  
 1028 States that previously occupied the facility, and the date such  
 1029 entity last occupied the facility.

1030           4. A copy of the contract to reuse the facility, or such  
 1031 alternative proof as may be prescribed by the office that the  
 1032 applicant is seeking to contract for the reuse of such facility.

1033           5. The date the contract to reuse the facility was  
 1034 executed or is expected to be executed, and the date the  
 1035 contract is due to expire or is expected to expire.

1036           6. The commencement date for project operations under the  
 1037 contract in this state.

1038           7. The number of net new full-time equivalent Florida jobs  
 1039 included in the project as of December 31 of each year and the  
 1040 average wage of such jobs.

1041           8. The total number of full-time equivalent employees  
 1042 employed by the applicant in this state.

1043           9. The amount of:

1044           a. Taxes on sales, use, and other transactions paid  
 1045 pursuant to chapter 212.

1046           b. Corporate income taxes paid pursuant to chapter 220.

1047           ~~c. Intangible personal property taxes paid pursuant to~~  
 1048 ~~chapter 199.~~

1049           c.d. Emergency excise taxes paid pursuant to chapter 221.

1050        d.e. Excise taxes paid on documents pursuant to chapter  
 1051        201.

1052        e.f. Ad valorem taxes paid during the 5 fiscal years  
 1053        immediately preceding the date of the application, and the  
 1054        projected amounts of such taxes to be due in the 3 fiscal years  
 1055        immediately following the date of the application.

1056        10. The estimated amount of tax refunds to be claimed for  
 1057        each fiscal year.

1058        11. A brief statement concerning the applicant's need for  
 1059        tax refunds, and the proposed uses of such refunds by the  
 1060        applicant.

1061        12. A resolution adopted by the county commissioners of  
 1062        the county in which the project will be located, which  
 1063        recommends the applicant be approved as a qualified applicant,  
 1064        and which indicates that the necessary commitments of local  
 1065        financial support for the applicant exist. Prior to the adoption  
 1066        of the resolution, the county commission may review the proposed  
 1067        public or private sources of such support and determine whether  
 1068        the proposed sources of local financial support can be provided  
 1069        or, for any applicant whose project is located in a county  
 1070        designated by the Rural Economic Development Initiative, a  
 1071        resolution adopted by the county commissioners of such county  
 1072        requesting that the applicant's project be exempt from the local  
 1073        financial support requirement.

1074        13. Any additional information requested by the office.

1075        Section 24. Paragraph (c) of subsection (2) of section  
 1076        288.106, Florida Statutes, is amended to read:

HB 0661

2005

1077 288.106 Tax refund program for qualified target industry  
 1078 businesses.--

1079 (2) TAX REFUND; ELIGIBLE AMOUNTS.--

1080 (c) After entering into a tax refund agreement under  
 1081 subsection (4), a qualified target industry business may:

1082 1. Receive refunds from the account for the following  
 1083 taxes due and paid by that business beginning with the first  
 1084 taxable year of the business which begins after entering into  
 1085 the agreement:

1086 a. Corporate income taxes under chapter 220.

1087 b. Insurance premium tax under s. 624.509.

1088 2. Receive refunds from the account for the following  
 1089 taxes due and paid by that business after entering into the  
 1090 agreement:

1091 a. Taxes on sales, use, and other transactions under  
 1092 chapter 212.

1093 ~~b. Intangible personal property taxes under chapter 199.~~

1094 b.e. Emergency excise taxes under chapter 221.

1095 c.d. Excise taxes on documents under chapter 201.

1096 d.e. Ad valorem taxes paid, as defined in s. 220.03(1).

1097 Section 25. Paragraph (g) of subsection (1) of section

1098 288.1067, Florida Statutes, is amended to read:

1099 288.1067 Confidentiality of records.--

1100 (1) The following information held by the Office of  
 1101 Tourism, Trade, and Economic Development, Enterprise Florida,  
 1102 Inc., or county or municipal governmental entities, and their  
 1103 employees or agents, pursuant to the incentive programs for  
 1104 qualified businesses as provided in s. 220.191, s. 288.1045, s.



HB 0661

2005

1105 288.106, s. 288.108, or s. 288.1088 is confidential and exempt  
 1106 from the provisions of s. 119.07(1) and s. 24(a), Art. I of the  
 1107 State Constitution, for a period not to exceed the duration of  
 1108 the relevant tax refund, tax credit, or incentive agreement:

1109 (g) The amount of:

1110 1. Taxes on sales, use, and other transactions paid  
 1111 pursuant to chapter 212;

1112 2. Corporate income taxes paid pursuant to chapter 220;

1113 ~~3. Intangible personal property taxes paid pursuant to~~  
 1114 ~~chapter 199;~~

1115 3.4. Emergency excise taxes paid pursuant to chapter 221;

1116 4.5. Insurance premium taxes paid pursuant to chapter 624;

1117 5.6. Excise taxes paid on documents pursuant to chapter  
 1118 201; or

1119 6.7. Ad valorem taxes paid, as defined in s. 220.03(1),  
 1120

1121 which the qualified business reports on its application for  
 1122 certification or reports during the term of the tax refund  
 1123 agreement, and for which the qualified business claims a tax  
 1124 refund under s. 288.1045 or s. 288.106, and any such information  
 1125 held as evidence of the achievement or nonachievement of  
 1126 performance items contained in the tax refund agreement.

1127 Section 26. Paragraph (a) of subsection (2) and  
 1128 subsections (6) and (7) of section 341.840, Florida Statutes,  
 1129 are amended to read:

1130 341.840 Tax exemption.--

1131           (2)(a) For the purposes of this section, the term  
 1132 "authority" does not include agents of the authority other than  
 1133 contractors who qualify as such pursuant to subsection (6)~~(7)~~.

1134           ~~(6) A leasehold interest held by the authority is not~~  
 1135 ~~subject to intangible tax. However, if a leasehold interest held~~  
 1136 ~~by the authority is subleased to a nongovernmental lessee, such~~  
 1137 ~~subleasehold interest shall be deemed to be an interest~~  
 1138 ~~described in s. 199.023(1)(d), and is subject to the intangible~~  
 1139 ~~tax.~~

1140           (6)~~(7)~~(a) In order to be considered an agent of the  
 1141 authority for purposes of the exemption from sales and use tax  
 1142 granted by subsection (3) for tangible personal property  
 1143 incorporated into the high-speed rail system, a contractor of  
 1144 the authority that purchases or fabricates such tangible  
 1145 personal property must be certified by the authority as provided  
 1146 in this subsection.

1147           (b)1. A contractor must apply for a renewal of the  
 1148 exemption not later than December 1 of each calendar year.

1149           2. A contractor must apply to the authority on the  
 1150 application form adopted by the authority, which shall develop  
 1151 the form in consultation with the Department of Revenue.

1152           3. The authority shall review each submitted application  
 1153 and determine whether it is complete. The authority shall notify  
 1154 the applicant of any deficiencies in the application within 30  
 1155 days. Upon receipt of a completed application, the authority  
 1156 shall evaluate the application for exemption under this  
 1157 subsection and issue a certification that the contractor is  
 1158 qualified to act as an agent of the authority for purposes of

HB 0661

2005

1159 | this section or a denial of such certification within 30 days.  
 1160 | The authority shall provide the Department of Revenue with a  
 1161 | copy of each certification issued upon approval of an  
 1162 | application. Upon receipt of a certification from the authority,  
 1163 | the Department of Revenue shall issue an exemption permit to the  
 1164 | contractor.

1165 |       (c)1. The contractor may extend a copy of its exemption  
 1166 | permit to its vendors in lieu of paying sales tax on purchases  
 1167 | of tangible personal property qualifying for exemption under  
 1168 | this section. Possession of a copy of the exemption permit  
 1169 | relieves the seller of the responsibility of collecting tax on  
 1170 | the sale, and the Department of Revenue shall look solely to the  
 1171 | contractor for recovery of tax upon a determination that the  
 1172 | contractor was not entitled to the exemption.

1173 |       2. The contractor may extend a copy of its exemption  
 1174 | permit to real property subcontractors supplying and installing  
 1175 | tangible personal property that is exempt under subsection (3).  
 1176 | Any such subcontractor is authorized to extend a copy of the  
 1177 | permit to the subcontractor's vendors in order to purchase  
 1178 | qualifying tangible personal property tax-exempt. If the  
 1179 | subcontractor uses the exemption permit to purchase tangible  
 1180 | personal property that is determined not to qualify for  
 1181 | exemption under subsection (3), the Department of Revenue may  
 1182 | assess and collect any tax, penalties, and interest that are due  
 1183 | from either the contractor holding the exemption permit or the  
 1184 | subcontractor that extended the exemption permit to the seller.

1185 |       (d) Any contractor authorized to act as an agent of the  
 1186 | authority under this section shall maintain the necessary books

HB 0661

2005

1187 and records to document the exempt status of purchases and  
1188 fabrication costs made or incurred under the permit. In  
1189 addition, an authorized contractor extending its exemption  
1190 permit to its subcontractors shall maintain a copy of the  
1191 subcontractor's books, records, and invoices indicating all  
1192 purchases made by the subcontractor under the authorized  
1193 contractor's permit. If, in an audit conducted by the Department  
1194 of Revenue, it is determined that tangible personal property  
1195 purchased or fabricated claiming exemption under this section  
1196 does not meet the criteria for exemption, the amount of taxes  
1197 not paid at the time of purchase or fabrication shall be  
1198 immediately due and payable to the Department of Revenue,  
1199 together with the appropriate interest and penalty, computed  
1200 from the date of purchase, in the manner prescribed by chapter  
1201 212.

1202 (e) If a contractor fails to apply for a high-speed rail  
1203 system exemption permit, or if a contractor initially determined  
1204 by the authority to not qualify for exemption is subsequently  
1205 determined to be eligible, the contractor shall receive the  
1206 benefit of the exemption in this subsection through a refund of  
1207 previously paid taxes for transactions that otherwise would have  
1208 been exempt. A refund may not be made for such taxes without the  
1209 issuance of a certification by the authority that the contractor  
1210 was authorized to make purchases tax-exempt and a determination  
1211 by the Department of Revenue that the purchases qualified for  
1212 the exemption.

1213 (f) The authority may adopt rules governing the  
1214 application process for exemption of a contractor as an

HB 0661

2005

1215 authorized agent of the authority.

1216 (g) The Department of Revenue may adopt rules governing  
 1217 the issuance and form of high-speed rail system exemption  
 1218 permits, the audit of contractors and subcontractors using such  
 1219 permits, the recapture of taxes on nonqualified purchases, and  
 1220 the manner and form of refund applications.

1221 Section 27. Paragraph (a) of subsection (2) and  
 1222 subsections (3), (8), and (12) of section 376.30781, Florida  
 1223 Statutes, are amended to read:

1224 376.30781 Partial tax credits for rehabilitation of  
 1225 drycleaning-solvent-contaminated sites and brownfield sites in  
 1226 designated brownfield areas; application process; rulemaking  
 1227 authority; revocation authority.--

1228 (2)(a) A credit in the amount of 35 percent of the costs  
 1229 of voluntary cleanup activity that is integral to site  
 1230 rehabilitation at the following sites is allowed pursuant to s.  
 1231 ~~ss. 199.1055 and 220.1845~~:

1232 1. A drycleaning-solvent-contaminated site eligible for  
 1233 state-funded site rehabilitation under s. 376.3078(3);

1234 2. A drycleaning-solvent-contaminated site at which  
 1235 cleanup is undertaken by the real property owner pursuant to s.  
 1236 376.3078(11), if the real property owner is not also, and has  
 1237 never been, the owner or operator of the drycleaning facility  
 1238 where the contamination exists; or

1239 3. A brownfield site in a designated brownfield area under  
 1240 s. 376.80.

1241 (3) The Department of Environmental Protection shall be  
 1242 responsible for allocating the tax credits provided for in s.

HB 0661

2005

1243 ~~ss. 199.1055 and~~ 220.1845, not to exceed a total of \$2 million  
 1244 in tax credits annually.

1245 (8) On or before March 1, the Department of Environmental  
 1246 Protection shall inform each eligible tax credit applicant of  
 1247 the amount of its partial tax credit and provide each eligible  
 1248 tax credit applicant with a tax credit certificate that must be  
 1249 submitted with its tax return to the Department of Revenue to  
 1250 claim the tax credit or be transferred pursuant to ~~s.~~  
 1251 ~~199.1055(1)(g) or~~ s. 220.1845(1)(h). Credits will not result in  
 1252 the payment of refunds if total credits exceed the amount of tax  
 1253 owed.

1254 (12) A tax credit applicant who receives state-funded site  
 1255 rehabilitation under s. 376.3078(3) for rehabilitation of a  
 1256 drycleaning-solvent-contaminated site is ineligible to receive a  
 1257 tax credit under ~~s. 199.1055 or~~ s. 220.1845 for costs incurred  
 1258 by the tax credit applicant in conjunction with the  
 1259 rehabilitation of that site during the same time period that  
 1260 state-administered site rehabilitation was underway.

1261 Section 28. Subsection (13) of section 493.6102, Florida  
 1262 Statutes, is amended to read:

1263 493.6102 Inapplicability of this chapter.--This chapter  
 1264 shall not apply to:

1265 (13) Any individual employed as a security officer by a  
 1266 church or ecclesiastical or denominational organization having  
 1267 an established physical place of worship in this state at which  
 1268 nonprofit religious services and activities are regularly  
 1269 conducted or by a church cemetery religious institution as  
 1270 ~~defined in s. 199.183(2)(a)~~ to provide security on the

1271 ~~institution~~ property of the organization or cemetery, and who  
 1272 does not carry a firearm in the course of her or his duties.

1273 Section 29. Paragraph (a) of subsection (3) of section  
 1274 516.031, Florida Statutes, is amended to read:

1275 516.031 Finance charge; maximum rates.--

1276 (3) OTHER CHARGES.--

1277 (a) In addition to the interest, delinquency, and  
 1278 insurance charges herein provided for, no further or other  
 1279 charges or amount whatsoever for any examination, service,  
 1280 commission, or other thing or otherwise shall be directly or  
 1281 indirectly charged, contracted for, or received as a condition  
 1282 to the grant of a loan, except:

1283 1. An amount not to exceed \$10 to reimburse a portion of  
 1284 the costs for investigating the character and credit of the  
 1285 person applying for the loan;

1286 2. An annual fee of \$25 on the anniversary date of each  
 1287 line-of-credit account;

1288 3. Charges paid for brokerage fee on a loan or line of  
 1289 credit of more than \$10,000, title insurance, and the appraisal  
 1290 of real property offered as security when paid to a third party  
 1291 and supported by an actual expenditure;

1292 ~~4. Intangible personal property tax on the loan note or  
 1293 obligation when secured by a lien on real property;~~

1294 ~~4.5.~~ The documentary excise tax and lawful fees, if any,  
 1295 actually and necessarily paid out by the licensee to any public  
 1296 officer for filing, recording, or releasing in any public office  
 1297 any instrument securing the loan, which fees may be collected  
 1298 when the loan is made or at any time thereafter;

1299        ~~5.6.~~ The premium payable for any insurance in lieu of  
 1300 perfecting any security interest otherwise required by the  
 1301 licensee in connection with the loan, if the premium does not  
 1302 exceed the fees which would otherwise be payable, which premium  
 1303 may be collected when the loan is made or at any time  
 1304 thereafter;

1305        ~~6.7.~~ Actual and reasonable attorney's fees and court costs  
 1306 as determined by the court in which suit is filed;

1307        ~~7.8.~~ Actual and commercially reasonable expenses of  
 1308 repossession, storing, repairing and placing in condition for  
 1309 sale, and selling of any property pledged as security; or

1310        ~~8.9.~~ A delinquency charge not to exceed \$10 for each  
 1311 payment in default for a period of not less than 10 days, if the  
 1312 charge is agreed upon, in writing, between the parties before  
 1313 imposing the charge.

1314  
 1315 Any charges, including interest, in excess of the combined total  
 1316 of all charges authorized and permitted by this chapter  
 1317 constitute a violation of chapter 687 governing interest and  
 1318 usury, and the penalties of that chapter apply. In the event of  
 1319 a bona fide error, the licensee shall refund or credit the  
 1320 borrower with the amount of the overcharge immediately but  
 1321 within 20 days from the discovery of such error.

1322        Section 30. Paragraph (m) of subsection (5) of section  
 1323 627.311, Florida Statutes, is amended to read:

1324        627.311 Joint underwriters and joint reinsurers; public  
 1325 records and public meetings exemptions.--

1326        (5)



1327 (m) Each joint underwriting plan or association created  
 1328 under this section is not a state agency, board, or commission.  
 1329 However, ~~for the purposes of s. 199.183(1) only,~~ the joint  
 1330 underwriting plan ~~is a political subdivision of the state and is~~  
 1331 exempt from the corporate income tax.

1332 Section 31. Paragraph (j) of subsection (6) of section  
 1333 627.351, Florida Statutes, is amended to read:

1334 627.351 Insurance risk apportionment plans.--

1335 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

1336 (j) ~~For the purposes of s. 199.183(1),~~ The corporation  
 1337 ~~shall be considered a political subdivision of the state and~~  
 1338 shall be exempt from the corporate income tax. The premiums,  
 1339 assessments, investment income, and other revenue of the  
 1340 corporation are funds received for providing property insurance  
 1341 coverage as required by this subsection, paying claims for  
 1342 Florida citizens insured by the corporation, securing and  
 1343 repaying debt obligations issued by the corporation, and  
 1344 conducting all other activities of the corporation, and shall  
 1345 not be considered taxes, fees, licenses, or charges for services  
 1346 imposed by the Legislature on individuals, businesses, or  
 1347 agencies outside state government. Bonds and other debt  
 1348 obligations issued by or on behalf of the corporation are not to  
 1349 be considered "state bonds" within the meaning of s. 215.58(8).  
 1350 The corporation is not subject to the procurement provisions of  
 1351 chapter 287, and policies and decisions of the corporation  
 1352 relating to incurring debt, levying of assessments and the sale,  
 1353 issuance, continuation, terms and claims under corporation  
 1354 policies, and all services relating thereto, are not subject to

HB 0661

2005

1355 the provisions of chapter 120. The corporation is not required  
 1356 to obtain or to hold a certificate of authority issued by the  
 1357 office, nor is it required to participate as a member insurer of  
 1358 the Florida Insurance Guaranty Association. However, the  
 1359 corporation is required to pay, in the same manner as an  
 1360 authorized insurer, assessments pledged by the Florida Insurance  
 1361 Guaranty Association to secure bonds issued or other  
 1362 indebtedness incurred to pay covered claims arising from insurer  
 1363 insolvencies caused by, or proximately related to, hurricane  
 1364 losses. It is the intent of the Legislature that the tax  
 1365 exemptions provided in this paragraph will augment the financial  
 1366 resources of the corporation to better enable the corporation to  
 1367 fulfill its public purposes. Any bonds issued by the  
 1368 corporation, their transfer, and the income therefrom, including  
 1369 any profit made on the sale thereof, shall at all times be free  
 1370 from taxation of every kind by the state and any political  
 1371 subdivision or local unit or other instrumentality thereof;  
 1372 however, this exemption does not apply to any tax imposed by  
 1373 chapter 220 on interest, income, or profits on debt obligations  
 1374 owned by corporations other than the corporation.

1375 Section 32. Paragraph (b) of subsection (4) of section  
 1376 650.05, Florida Statutes, is amended to read:

1377 650.05 Plans for coverage of employees of political  
 1378 subdivisions.--

1379 (4)

1380 (b) The grants-in-aid and other revenue referred to in  
 1381 paragraph (a) specifically include, but are not limited to,  
 1382 minimum foundation program grants to public school districts and

HB 0661

2005

1383 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,  
 1384 racing, and insurance premium taxes distributed to political  
 1385 subdivisions; and amounts specifically appropriated as grants-  
 1386 in-aid for mental health, mental retardation, and mosquito  
 1387 control programs.

1388 Section 33. Subsection (1) of section 655.071, Florida  
 1389 Statutes, is amended to read:

1390 655.071 International banking facilities; definitions;  
 1391 notice before establishment.--

1392 (1) "International banking facility" means a set of asset  
 1393 and liability accounts segregated on the books and records of a  
 1394 banking organization, as that term is defined in s. 201.23  
 1395 ~~199.023~~, that includes only international banking facility  
 1396 deposits, borrowings, and extensions of credit, as those terms  
 1397 shall be defined by the commission pursuant to subsection (2).

1398 Section 34. Subsections (5) and (6) of section 733.702,  
 1399 Florida Statutes, are amended to read:

1400 733.702 Limitations on presentation of claims.--

1401 ~~(5) The Department of Revenue may file a claim against the~~  
 1402 ~~estate of a decedent for taxes due under chapter 199 after the~~  
 1403 ~~expiration of the time for filing claims provided in subsection~~  
 1404 ~~(1), if the department files its claim within 30 days after the~~  
 1405 ~~service of the inventory. Upon filing of the estate tax return~~  
 1406 ~~with the department as provided in s. 198.13, or to the extent~~  
 1407 ~~the inventory or estate tax return is amended or supplemented,~~  
 1408 ~~the department has the right to file a claim or to amend its~~  
 1409 ~~previously filed claim within 30 days after service of the~~  
 1410 ~~estate tax return, or an amended or supplemented inventory or~~

HB 0661

2005

1411 ~~filing of an amended or supplemental estate tax return, as to~~  
 1412 ~~the additional information disclosed.~~

1413 (5)~~(6)~~ Nothing in this section shall extend the  
 1414 limitations period set forth in s. 733.710.

1415 Section 35. Paragraph (a) of subsection (1) of section  
 1416 766.105, Florida Statutes, is amended to read:

1417 766.105 Florida Patient's Compensation Fund.--

1418 (1) DEFINITIONS.--The following definitions apply in the  
 1419 interpretation and enforcement of this section:

1420 (a) The term "fund" means the Florida Patient's  
 1421 Compensation Fund. The fund is not a state agency, board, or  
 1422 commission. ~~However, for the purposes of s. 199.183(1) only, the~~  
 1423 ~~fund shall be considered a political subdivision of this state.~~

1424 Section 36. This act shall take effect upon becoming a  
 1425 law.