

1 28.35 Florida Clerks of Court Operations

2 Corporation.--

3 (1)

4 (c) ~~For the purposes of s. 199.183(1), the corporation~~
5 ~~shall be considered a political subdivision of the state and~~
6 ~~shall be exempt from the corporate income tax.~~ The corporation
7 is not subject to the procurement provisions of chapter 287
8 and policies and decisions of the corporation relating to
9 incurring debt, levying assessments, and the sale, issuance,
10 continuation, terms, and claims under corporation policies,
11 and all services relating thereto, are not subject to ~~the~~
12 ~~provisions of~~ chapter 120.

13 Section 3. Subsections (5) and (6) of section 192.091,
14 Florida Statutes, are amended to read:

15 192.091 Commissions of property appraisers and tax
16 collectors.--

17 (5) ~~Provided, that the provisions of~~ This section does
18 ~~shall~~ not apply to commissions on ~~intangible property taxes or~~
19 drainage district or drainage subdistrict taxes; and

20 (6) If a ~~Provided, further, that where any~~ property
21 appraiser or tax collector in the state is receiving
22 compensation for expenses in conducting his or her office or
23 by way of salary pursuant to any act of the Legislature other
24 than the general law fixing compensation of property
25 appraisers, the such property appraiser or tax collector may
26 file a declaration in writing with the board of county
27 commissioners of his or her county electing to come under ~~the~~
28 ~~provisions of~~ this section, and thereupon the such property
29 appraiser or tax collector shall be paid compensation in
30 accordance with this section ~~the provisions hereof~~, and shall
31 not be entitled to the benefit of the ~~said~~ special or local

1 act. If ~~the~~ such property appraiser or tax collector does not
2 so elect, he or she shall continue to be paid such
3 compensation as ~~is may now be~~ provided by law for such a
4 property appraiser or tax collector.

5 Section 4. Paragraph (b) of subsection (2) of section
6 196.199, Florida Statutes, is amended to read:

7 196.199 Government property exemption.--

8 (2) Property owned by the following governmental units
9 but used by nongovernmental lessees shall only be exempt from
10 taxation under the following conditions:

11 (b) Except as provided in paragraph (c), the exemption
12 provided by this subsection ~~does shall~~ not apply to those
13 portions of a leasehold or other interest defined by s.

14 199.023(1)(d), Florida Statutes, 2004, subject to ~~the~~
15 ~~provisions of subsection (7). Such leasehold or other interest~~
16 ~~shall be taxed only as intangible personal property pursuant~~
17 ~~to chapter 199 if rental payments are due in consideration of~~
18 ~~such leasehold or other interest.~~ If no rental payments are
19 due pursuant to the agreement creating such leasehold or other
20 interest, the leasehold or other interest shall be taxed as
21 real property. ~~Nothing in~~ This paragraph does not shall be
22 ~~deemed to~~ exempt personal property, buildings, or other real
23 property improvements owned by the lessee from ad valorem
24 taxation.

25 Section 5. Section 196.1993, Florida Statutes, is
26 amended to read:

27 196.1993 Certain agreements with local governments for
28 use of public 196.1993 Certain agreements with local
29 governments for use of public property; exemption.--Any
30 agreement entered into with a local governmental authority
31 prior to January 1, 1969, for use of public property, under

1 | which it was understood and agreed in a written instrument or
2 | by special act that no ad valorem real property taxes would be
3 | paid by the licensee or lessee, shall be deemed a license or
4 | management agreement for the use or management of public
5 | property. Such interest shall be deemed not to convey an
6 | interest in the property and shall not be subject to ad
7 | valorem real property taxation. ~~Nothing in~~ This section does
8 | not ~~shall be deemed to~~ exempt such a licensee from ~~the ad~~
9 | ~~valorem intangible tax and the ad valorem personal property~~
10 | tax.

11 | Section 6. Subsection (4) of section 201.23, Florida
12 | Statutes, is amended to read:

13 | 201.23 Foreign notes and other written obligations
14 | exempt.--

15 | (1) There shall be exempt from all excise taxes
16 | imposed by this chapter:

17 | (4) The excise taxes imposed by this chapter shall not
18 | apply to the documents, notes, evidences of indebtedness,
19 | financing statements, drafts, bills of exchange, or other
20 | taxable items dealt with, made, issued, drawn upon, accepted,
21 | delivered, shipped, received, signed, executed, assigned,
22 | transferred, or sold by or to a banking organization, as
23 | defined in s. 199.023(9), Florida Statutes, 2004, in the
24 | conduct of an international banking transaction, as defined in
25 | s. 199.023(11), Florida Statutes, 2004. ~~Nothing in~~ This
26 | subsection does not ~~shall be construed to~~ change the
27 | application of paragraph (2)(a).

28 | Section 7. Subsection (19) of section 212.02, Florida
29 | Statutes, is amended to read:

30 | 212.02 Definitions.--The following terms and phrases
31 | when used in this chapter have the meanings ascribed to them

1 | in this section, except where the context clearly indicates a
2 | different meaning:

3 | (19) "Tangible personal property" means and includes
4 | personal property which may be seen, weighed, measured, or
5 | touched or is in any manner perceptible to the senses,
6 | including electric power or energy, boats, motor vehicles and
7 | mobile homes as defined in s. 320.01(1) and (2), aircraft as
8 | defined in s. 330.27, and all other types of vehicles. The
9 | term "tangible personal property" does not include stocks,
10 | bonds, notes, insurance, or other obligations or securities,
11 | ~~intangibles as defined by the intangible tax law of the state;~~
12 | or pari-mutuel tickets sold or issued under the racing laws of
13 | the state.

14 | Section 8. Subsections (3), (6), and (11) of section
15 | 213.015, Florida Statutes, are amended to read:

16 | 213.015 Taxpayer rights.--There is created a Florida
17 | Taxpayer's Bill of Rights to guarantee that the rights,
18 | privacy, and property of Florida taxpayers are adequately
19 | safeguarded and protected during tax assessment, collection,
20 | and enforcement processes administered under the revenue laws
21 | of this state. The Taxpayer's Bill of Rights compiles, in one
22 | document, brief but comprehensive statements which explain, in
23 | simple, nontechnical terms, the rights and obligations of the
24 | Department of Revenue and taxpayers. Section 192.0105 provides
25 | additional rights afforded to payors of property taxes and
26 | assessments. The rights afforded taxpayers to ensure that
27 | their privacy and property are safeguarded and protected
28 | during tax assessment and collection are available only
29 | insofar as they are implemented in other parts of the Florida
30 | Statutes or rules of the Department of Revenue. The rights so
31 |

1 guaranteed Florida taxpayers in the Florida Statutes and the
2 departmental rules are:

3 (3) The right to be represented or advised by counsel
4 or other qualified representatives at any time in
5 administrative interactions with the department, the right to
6 procedural safeguards with respect to recording of interviews
7 during tax determination or collection processes conducted by
8 the department, the right to be treated in a professional
9 manner by department personnel, and the right to have audits,
10 inspections of records, and interviews conducted at a
11 reasonable time and place except in criminal and internal
12 investigations (see ss. 198.06, ~~199.218~~, 201.11(1), 203.02,
13 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a),
14 (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and
15 213.34).

16 (6) The right to be informed of impending collection
17 actions which require sale or seizure of property or freezing
18 of assets, except jeopardy assessments, and the right to at
19 least 30 days' notice in which to pay the liability or seek
20 further review (see ss. 198.20, ~~199.262~~, 201.16, 206.075,
21 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7),
22 212.14(1), 213.73(3), 213.731, and 220.739).

23 (11) The right to procedures for requesting
24 cancellation, release, or modification of liens filed by the
25 department and for requesting that any lien which is filed in
26 error be so noted on the lien cancellation filed by the
27 department, in public notice, and in notice to any credit
28 agency at the taxpayer's request (see ss. 198.22, ~~199.262~~,
29 212.15(4), 213.733, and 220.819).

30 Section 9. Section 213.05, Florida Statutes, is
31 amended to read:

1 213.05 Department of Revenue; control and
2 administration of revenue laws.--The Department of Revenue
3 shall have only those responsibilities for ad valorem taxation
4 specified to the department in chapter 192, taxation, general
5 provisions; chapter 193, assessments; chapter 194,
6 administrative and judicial review of property taxes; chapter
7 195, property assessment administration and finance; chapter
8 196, exemption; chapter 197, tax collections, sales, and
9 liens; ~~chapter 199, intangible personal property taxes;~~ and
10 chapter 200, determination of millage. The Department of
11 Revenue shall have the responsibility of regulating,
12 controlling, and administering all revenue laws and performing
13 all duties as provided in s. 125.0104, the Local Option
14 Tourist Development Act; s. 125.0108, tourist impact tax;
15 chapter 198, estate taxes; chapter 201, excise tax on
16 documents; chapter 202, communications services tax; chapter
17 203, gross receipts taxes; chapter 206, motor and other fuel
18 taxes; chapter 211, tax on production of oil and gas and
19 severance of solid minerals; chapter 212, tax on sales, use,
20 and other transactions; chapter 220, income tax code; chapter
21 221, emergency excise tax; ss. 336.021 and 336.025, taxes on
22 motor fuel and special fuel; s. 370.07(3), Apalachicola Bay
23 oyster surcharge; s. 376.11, pollutant spill prevention and
24 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid
25 battery fees; s. 538.09, registration of secondhand dealers;
26 s. 538.25, registration of secondary metals recyclers; s.
27 624.4621, group self-insurer's fund premium tax; s. 624.5091,
28 retaliatory tax; s. 624.475, commercial self-insurance fund
29 premium tax; ss. 624.509-624.511, insurance code:
30 administration and general provisions; s. 624.515, State Fire
31 Marshal regulatory assessment; s. 627.357, medical malpractice

1 self-insurance premium tax; s. 629.5011, reciprocal insurers
2 premium tax; and s. 681.117, motor vehicle warranty
3 enforcement.

4 Section 10. Subsections (3) and (4), paragraphs (k)
5 and (p) of subsection (7), and paragraph (a) of subsection
6 (14) of section 213.053, Florida Statutes, are amended to
7 read:

8 213.053 Confidentiality and information sharing.--

9 (1)(a) ~~The provisions of~~ This section applies apply to
10 s. 125.0104, county government; s. 125.0108, tourist impact
11 tax; chapter 175, municipal firefighters' pension trust funds;
12 chapter 185, municipal police officers' retirement trust
13 funds; chapter 198, estate taxes; ~~chapter 199, intangible~~
14 ~~personal property taxes~~; chapter 201, excise tax on documents;
15 chapter 203, gross receipts taxes; chapter 211, tax on
16 severance and production of minerals; chapter 212, tax on
17 sales, use, and other transactions; chapter 220, income tax
18 code; chapter 221, emergency excise tax; s. 252.372, emergency
19 management, preparedness, and assistance surcharge; s.
20 370.07(3), Apalachicola Bay oyster surcharge; chapter 376,
21 pollutant spill prevention and control; s. 403.718, waste tire
22 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
23 registration of secondhand dealers; s. 538.25, registration of
24 secondary metals recyclers; ss. 624.501 and 624.509-624.515,
25 insurance code; s. 681.117, motor vehicle warranty
26 enforcement; and s. 896.102, reports of financial transactions
27 in trade or business.

28 (b) ~~The provisions of~~ This section also applies apply
29 to chapter 202, the Communications Services Tax Simplification
30 Law. This paragraph is subject to the Open Government Sunset
31 Review Act of 1995 in accordance with s. 119.15, and shall

1 stand repealed on October 2, 2006, unless reviewed and saved
2 from repeal through reenactment by the Legislature.

3 (4) ~~Nothing contained in~~ This section does not shall
4 prevent the department from publishing statistics so
5 classified as to prevent the identification of particular
6 accounts, reports, declarations, or returns or prevent the
7 department from disclosing to the Chief Financial Officer the
8 names and addresses of those taxpayers who have claimed ~~an~~
9 ~~exemption pursuant to s. 199.185(1)(i) or a deduction pursuant~~
10 to s. 220.63(5).

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

13 (k)1. Payment information relative to chapters ~~199,~~
14 201, 212, 220, 221, and 624 to the Office of Tourism, Trade,
15 and Economic Development, or its employees or agents that are
16 identified in writing by the office to the department, in the
17 administration of the tax refund program for qualified defense
18 contractors authorized by s. 288.1045 and the tax refund
19 program for qualified target industry businesses authorized by
20 s. 288.106.

21 2. Information relative to tax credits taken by a
22 business under s. 220.191 and exemptions or tax refunds
23 received by a business under s. 212.08(5)(j) to the Office of
24 Tourism, Trade, and Economic Development, or its employees or
25 agents that are identified in writing by the office to the
26 department, in the administration and evaluation of the
27 capital investment tax credit program authorized in s. 220.191
28 and the semiconductor, defense, and space tax exemption
29 program authorized in s. 212.08(5)(j).

30
31

1 (p) Information relative to ss. ~~199.1055~~, 220.1845~~7~~
2 and 376.30781 to the Department of Environmental Protection in
3 the conduct of its official business.

4
5 Disclosure of information under this subsection shall be
6 pursuant to a written agreement between the executive director
7 and the agency. Such agencies, governmental or
8 nongovernmental, shall be bound by the same requirements of
9 confidentiality as the Department of Revenue. Breach of
10 confidentiality is a misdemeanor of the first degree,
11 punishable as provided by s. 775.082 or s. 775.083.

12 (14)(a) Notwithstanding any other provision of this
13 section, the department shall, subject to the safeguards
14 specified in paragraph (c), disclose to the Division of
15 Corporations of the Department of State the name, address,
16 federal employer identification number, and duration of tax
17 filings with this state of all corporate or partnership
18 entities which are not on file or have a dissolved status with
19 the Division of Corporations and which have filed tax returns
20 pursuant to ~~either chapter 199 or~~ chapter 220.

21 Section 11. Section 213.054, Florida Statutes, is
22 amended to read:

23 213.054 Persons claiming tax ~~exemptions or~~ deductions;
24 annual report.--The Department of Revenue shall be responsible
25 for monitoring the utilization of ~~tax exemptions and~~ tax
26 deductions authorized pursuant to chapter 81-179, Laws of
27 Florida. On or before September 1 of each year, the
28 department shall report to the Chief Financial Officer the
29 names and addresses of all persons who have claimed ~~an~~
30 ~~exemption pursuant to s. 199.185(1)(i) or~~ a deduction pursuant
31 to s. 220.63(5).

1 Section 12. Section 213.27, Florida Statutes, is
2 amended to read:

3 213.27 Contracts with debt collection agencies and
4 certain vendors.--

5 (1) The Department of Revenue may, for the purpose of
6 collecting any delinquent taxes due from a taxpayer, including
7 taxes for which a bill or notice has been generated, contract
8 with any debt collection agency or attorney doing business
9 within or without this state for the collection of such
10 delinquent taxes including penalties and interest thereon. The
11 department may also share confidential information pursuant to
12 the contract necessary for the collection of delinquent taxes
13 and taxes for which a billing or notice has been generated.
14 Contracts will be made pursuant to chapter 287. The taxpayer
15 must be notified by mail by the department, its employees, or
16 its authorized representative 30 days prior to commencing any
17 litigation to recover any delinquent taxes. The taxpayer must
18 be notified by mail by the department 30 days prior to the
19 department assigning the collection of any taxes to the debt
20 collection agency.

21 ~~(2) The department may enter into contracts with any~~
22 ~~individual or business for the purpose of identifying~~
23 ~~intangible personal property tax liability. Contracts may~~
24 ~~provide for the identification of assets subject to the tax on~~
25 ~~intangible personal property, the determination of value of~~
26 ~~such property, the requirement for filing a tax return and the~~
27 ~~collection of taxes due, including applicable penalties and~~
28 ~~interest thereon. The department may share confidential~~
29 ~~information pursuant to the contract necessary for the~~
30 ~~identification of taxable intangible personal property.~~
31 ~~Contracts shall be made pursuant to chapter 287. The taxpayer~~

1 ~~must be notified by mail by the department 30 days prior to~~
2 ~~the department assigning identification of intangible personal~~
3 ~~property to an individual or business.~~

4 (2)~~(3)~~ Any contract may provide, in the discretion of
5 the executive director of the Department of Revenue, the
6 manner in which the compensation for such services will be
7 paid. Under standards established by the department, such
8 compensation shall be added to the amount of the tax and
9 collected as a part thereof by the agency or deducted from the
10 amount of tax, penalty, and interest actually collected.

11 (3)~~(4)~~ All funds collected under the terms of the
12 contract, less the fees provided in the contract, shall be
13 remitted to the department within 30 days from the date of
14 collection from a taxpayer. Forms to be used for such purpose
15 shall be prescribed by the department.

16 (4)~~(5)~~ The department shall require a bond from the
17 debt collection agency ~~or the individual or business~~
18 ~~contracted with under subsection (2)~~ not in excess of \$100,000
19 guaranteeing compliance with the terms of the contract.
20 However, a bond of \$10,000 is required from a debt collection
21 agency if the agency does not actually collect and remit
22 delinquent funds to the department.

23 (5)~~(6)~~ The department may, for the purpose of
24 ascertaining the amount of or collecting any taxes due from a
25 person doing mail order business in this state, contract with
26 any auditing agency doing business within or without this
27 state for the purpose of conducting an audit of such mail
28 order business; however, such audit agency may not conduct an
29 audit on behalf of the department of any person domiciled in
30 this state, person registered for sales and use tax purposes
31 in this state, or corporation filing a Florida corporate tax

1 return, if any such person or corporation objects to such
2 audit in writing to the department and the auditing agency.
3 The department shall notify the taxpayer by mail at least 30
4 days before the department assigns the collection of such
5 taxes.

6 (6)~~(7)~~ Confidential information shared by the
7 department with debt collection or auditing agencies ~~or~~
8 ~~individuals or businesses with which the department has~~
9 ~~contracted under subsection (2)~~ is exempt from the provisions
10 of s. 119.07(1), and debt collection or auditing agencies ~~and~~
11 ~~individuals or businesses with which the department has~~
12 ~~contracted under subsection (2)~~ shall be bound by the same
13 requirements of confidentiality as the Department of Revenue.
14 Breach of confidentiality is a misdemeanor of the first
15 degree, punishable as provided by ss. 775.082 and 775.083.

16 (7)~~(8)~~(a) The executive director of the department may
17 enter into contracts with private vendors to develop and
18 implement systems to enhance tax collections where
19 compensation to the vendors is funded through increased tax
20 collections. The amount of compensation paid to a vendor
21 shall be based on a percentage of increased tax collections
22 attributable to the system after all administrative and
23 judicial appeals are exhausted, and the total amount of
24 compensation paid to a vendor shall not exceed the maximum
25 amount stated in the contract.

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

31

1 (c) Disclosure of information under this subsection
2 shall be pursuant to a written agreement between the executive
3 director and the private vendors. The vendors shall be bound
4 by the same requirements of confidentiality as the department.
5 Breach of confidentiality is a misdemeanor of the first
6 degree, punishable as provided in s. 775.082 or s. 775.083.

7 Section 13. Paragraph (d) of subsection (6) of section
8 215.555, Florida Statutes, is amended to read:

9 215.555 Florida Hurricane Catastrophe Fund.--

10 (6) REVENUE BONDS.--

11 (d) Florida Hurricane Catastrophe Fund Finance
12 Corporation.--

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

15 a. The public benefits corporation created under this
16 paragraph will provide a mechanism necessary for the
17 cost-effective and efficient issuance of bonds. This mechanism
18 will eliminate unnecessary costs in the bond issuance process,
19 thereby increasing the amounts available to pay reimbursement
20 for losses to property sustained as a result of hurricane
21 damage.

22 b. The purpose of such bonds is to fund reimbursements
23 through the Florida Hurricane Catastrophe Fund to pay for the
24 costs of construction, reconstruction, repair, restoration,
25 and other costs associated with damage to properties of
26 policyholders of covered policies due to the occurrence of a
27 hurricane.

28 c. The efficacy of the financing mechanism will be
29 enhanced by the corporation's ownership of the assessments, by
30 the insulation of the assessments from possible bankruptcy
31

1 | proceedings, and by covenants of the state with the
2 | corporation's bondholders.

3 | 2.a. There is created a public benefits corporation,
4 | which is an instrumentality of the state, to be known as the
5 | Florida Hurricane Catastrophe Fund Finance Corporation.

6 | b. The corporation shall operate under a five-member
7 | board of directors consisting of the Governor or a designee,
8 | the Chief Financial Officer or a designee, the Attorney
9 | General or a designee, the director of the Division of Bond
10 | Finance of the State Board of Administration, and the senior
11 | employee of the State Board of Administration responsible for
12 | operations of the Florida Hurricane Catastrophe Fund.

13 | c. The corporation has all of the powers of
14 | corporations under chapter 607 and under chapter 617, subject
15 | only to the provisions of this subsection.

16 | d. The corporation may issue bonds and engage in such
17 | other financial transactions as are necessary to provide
18 | sufficient funds to achieve the purposes of this section.

19 | e. The corporation may invest in any of the
20 | investments authorized under s. 215.47.

21 | f. There shall be no liability on the part of, and no
22 | cause of action shall arise against, any board members or
23 | employees of the corporation for any actions taken by them in
24 | the performance of their duties under this paragraph.

25 | 3.a. In actions under chapter 75 to validate any bonds
26 | issued by the corporation, the notice required by s. 75.06
27 | shall be published only in Leon County and in two newspapers
28 | of general circulation in the state, and the complaint and
29 | order of the court shall be served only on the State Attorney
30 | of the Second Judicial Circuit.

31 |

1 b. The state hereby covenants with holders of bonds of
2 the corporation that the state will not repeal or abrogate the
3 power of the board to direct the Office of Insurance
4 Regulation to levy the assessments and to collect the proceeds
5 of the revenues pledged to the payment of such bonds as long
6 as any such bonds remain outstanding unless adequate provision
7 has been made for the payment of such bonds pursuant to the
8 documents authorizing the issuance of such bonds.

9 4. The bonds of the corporation are not a debt of the
10 state or of any political subdivision, and neither the state
11 nor any political subdivision is liable on such bonds. The
12 corporation does not have the power to pledge the credit, the
13 revenues, or the taxing power of the state or of any political
14 subdivision. The credit, revenues, or taxing power of the
15 state or of any political subdivision shall not be deemed to
16 be pledged to the payment of any bonds of the corporation.

17 5.a. The property, revenues, and other assets of the
18 corporation; the transactions and operations of the
19 corporation and the income from such transactions and
20 operations; and all bonds issued under this paragraph and
21 interest on such bonds are exempt from taxation by the state
22 and any political subdivision, including ~~the intangibles tax~~
23 ~~under chapter 199 and~~ the income tax under chapter 220. This
24 exemption does not apply to any tax imposed by chapter 220 on
25 interest, income, or profits on debt obligations owned by
26 corporations other than the Florida Hurricane Catastrophe Fund
27 Finance Corporation.

28 b. All bonds of the corporation shall be and
29 constitute legal investments without limitation for all public
30 bodies of this state; for all banks, trust companies, savings
31 banks, savings associations, savings and loan associations,

1 and investment companies; for all administrators, executors,
2 trustees, and other fiduciaries; for all insurance companies
3 and associations and other persons carrying on an insurance
4 business; and for all other persons who are now or may
5 hereafter be authorized to invest in bonds or other
6 obligations of the state and shall be and constitute eligible
7 securities to be deposited as collateral for the security of
8 any state, county, municipal, or other public funds. This
9 sub-subparagraph shall be considered as additional and
10 supplemental authority and shall not be limited without
11 specific reference to this sub-subparagraph.

12 6. The corporation and its corporate existence shall
13 continue until terminated by law; however, no such law shall
14 take effect as long as the corporation has bonds outstanding
15 unless adequate provision has been made for the payment of
16 such bonds pursuant to the documents authorizing the issuance
17 of such bonds. Upon termination of the existence of the
18 corporation, all of its rights and properties in excess of its
19 obligations shall pass to and be vested in the state.

20 Section 14. Section 220.1845, Florida Statutes, is
21 amended to read:

22 220.1845 Contaminated site rehabilitation tax
23 credit.--

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

25 (a) A credit in the amount of 35 percent of the costs
26 of voluntary cleanup activity that is integral to site
27 rehabilitation at the following sites is available against any
28 tax due for a taxable year under this chapter:

29 1. A drycleaning-solvent-contaminated site eligible
30 for state-funded site rehabilitation under s. 376.3078(3);
31

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

6 3. A brownfield site in a designated brownfield area
7 under s. 376.80.

8 (b) A tax credit applicant, or multiple tax credit
9 applicants working jointly to clean up a single site, may not
10 be granted more than \$250,000 per year in tax credits for each
11 site voluntarily rehabilitated. Multiple tax credit applicants
12 shall be granted tax credits in the same proportion as their
13 contribution to payment of cleanup costs. Subject to the same
14 conditions and limitations as provided in this section, a
15 municipality, county, or other tax credit applicant which
16 voluntarily rehabilitates a site may receive not more than
17 \$250,000 per year in tax credits which it can subsequently
18 transfer subject to the provisions in paragraph (h).

19 (c) If the credit granted under this section is not
20 fully used in any one year because of insufficient tax
21 liability on the part of the corporation, the unused amount
22 may be carried forward for a period not to exceed 5 years. The
23 carryover credit may be used in a subsequent year when the tax
24 imposed by this chapter for that year exceeds the credit for
25 which the corporation is eligible in that year under this
26 section after applying the other credits and unused carryovers
27 in the order provided by s. 220.02(8). Five years after the
28 date a credit is granted under this section, such credit
29 expires and may not be used. However, if during the 5-year
30 period the credit is transferred, in whole or in part,
31

1 pursuant to paragraph (h), each transferee has 5 years after
2 the date of transfer to use its credit.

3 (d) A taxpayer that files a consolidated return in
4 this state as a member of an affiliated group under s.
5 220.131(1) may be allowed the credit on a consolidated return
6 basis up to the amount of tax imposed upon the consolidated
7 group.

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

11 (e)(f) A tax credit applicant that receives
12 state-funded site rehabilitation under s. 376.3078(3) for
13 rehabilitation of a drycleaning-solvent-contaminated site is
14 ineligible to receive credit under this section for costs
15 incurred by the tax credit applicant in conjunction with the
16 rehabilitation of that site during the same time period that
17 state-administered site rehabilitation was underway.

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

21 (g)(h)1. Tax credits that may be available under this
22 section to an entity eligible under s. 376.30781 may be
23 transferred after a merger or acquisition to the surviving or
24 acquiring entity and used in the same manner and with the same
25 limitations.

26 2. The entity or its surviving or acquiring entity as
27 described in subparagraph 1., may transfer any unused credit
28 in whole or in units of no less than 25 percent of the
29 remaining credit. The entity acquiring such credit may use it
30 in the same manner and with the same limitation as described
31 in this section. Such transferred credits may not be

1 transferred again although they may succeed to a surviving or
2 acquiring entity subject to the same conditions and
3 limitations as described in this section.

4 3. ~~If in the event~~ the credit provided for under this
5 section is reduced either as a result of a determination by
6 the Department of Environmental Protection or an examination
7 or audit by the Department of Revenue, such tax deficiency
8 shall be recovered from the first entity, or the surviving or
9 acquiring entity, to have claimed such credit up to the amount
10 of credit taken. Any subsequent deficiencies shall be assessed
11 against any entity acquiring and claiming such credit, or in
12 the case of multiple succeeding entities in the order of
13 credit succession.

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

21 (2) FILING REQUIREMENTS.--Any corporation that wishes
22 to obtain credit under this section must submit with its
23 return a tax credit certificate approving partial tax credits
24 issued by the Department of Environmental Protection under s.
25 376.30781.

26 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
27 FORFEITURE.--

28 (a) The Department of Revenue may adopt rules to
29 prescribe any necessary forms required to claim a tax credit
30 under this section and to provide the administrative
31 guidelines and procedures required to administer this section.

1 (b) In addition to its existing audit and
2 investigation authority relating to ~~chapter 199~~ and this
3 chapter, the Department of Revenue may perform any additional
4 financial and technical audits and investigations, including
5 examining the accounts, books, or records of the tax credit
6 applicant, which are necessary to verify the site
7 rehabilitation costs included in a tax credit return and to
8 ensure compliance with this section. The Department of
9 Environmental Protection shall provide technical assistance,
10 when requested by the Department of Revenue, on any technical
11 audits performed pursuant to this section.

12 (c) It is grounds for forfeiture of previously claimed
13 and received tax credits if the Department of Revenue
14 determines, as a result of either an audit or information
15 received from the Department of Environmental Protection, that
16 a taxpayer received tax credits pursuant to this section to
17 which the taxpayer was not entitled. In the case of fraud, the
18 taxpayer shall be prohibited from claiming any future tax
19 credits under this section ~~or s. 199.1055~~.

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

23 2. The taxpayer shall file with the Department of
24 Revenue an amended tax return or such other report as the
25 Department of Revenue prescribes by rule and shall pay any
26 required tax within 60 days after the taxpayer receives
27 notification from the Department of Environmental Protection
28 pursuant to s. 376.30781 that previously approved tax credits
29 have been revoked or modified, if uncontested, or within 60
30 days after a final order is issued following proceedings
31 involving a contested revocation or modification order.

1 3. A notice of deficiency may be issued by the
2 Department of Revenue at any time within 5 years after the
3 date the taxpayer receives notification from the Department of
4 Environmental Protection pursuant to s. 376.30781 that
5 previously approved tax credits have been revoked or modified.
6 If a taxpayer fails to notify the Department of Revenue of any
7 change in its tax credit claimed, a notice of deficiency may
8 be issued at any time. In either case, the amount of any
9 proposed assessment set forth in such notice of deficiency
10 shall be limited to the amount of any deficiency resulting
11 under this section from the recomputation of the taxpayer's
12 tax for the taxable year.

13 4. Any taxpayer that fails to report and timely pay
14 any tax due as a result of the forfeiture of its tax credit is
15 in violation of this section and is subject to applicable
16 penalty and interest.

17 Section 15. Paragraph (b) of subsection (2) of section
18 288.039, Florida Statutes, is amended to read:

19 288.039 Employing and Training our Youths (ENTRY).--

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

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

25 1. Taxes on sales, use, and other transactions under
26 chapter 212.

27 2. Corporate income taxes under chapter 220.

28 ~~3. Intangible personal property taxes under chapter~~
29 ~~199.~~

30 3.4. Emergency excise taxes under chapter 221.

31 4.5. Excise taxes on documents under chapter 201.

1 ~~5.6.~~ Ad valorem taxes paid, as defined in s.
2 220.03(1).

3 ~~6.7.~~ Insurance premium taxes under s. 624.509.

4 ~~7.8.~~ Occupational license fees under chapter 205.

5
6 However, an eligible business may not receive a refund under
7 this section for any amount of credit, refund, or exemption
8 granted to that business for any of such taxes or fees. If a
9 refund for such taxes or fees is provided by the office, which
10 taxes or fees are subsequently adjusted by the application of
11 any credit, refund, or exemption granted to the eligible
12 business other than as provided in this section, the business
13 shall reimburse the office for the amount of that credit,
14 refund, or exemption. An eligible business shall notify and
15 tender payment to the office within 20 days after receiving
16 any credit, refund, or exemption other than the one provided
17 in this section.

18 Section 16. Paragraph (g) of subsection (1) of section
19 288.1067, Florida Statutes, is amended to read:

20 288.1067 Confidentiality of records.--

21 (1) The following information held by the Office of
22 Tourism, Trade, and Economic Development, Enterprise Florida,
23 Inc., or county or municipal governmental entities, and their
24 employees or agents, pursuant to the incentive programs for
25 qualified businesses as provided in s. 220.191, s. 288.1045,
26 s. 288.106, s. 288.108, or s. 288.1088 is confidential and
27 exempt from the provisions of s. 119.07(1) and s. 24(a), Art.
28 I of the State Constitution, for a period not to exceed the
29 duration of the relevant tax refund, tax credit, or incentive
30 agreement:

31 (g) The amount of:

1 1. Taxes on sales, use, and other transactions paid
2 pursuant to chapter 212;
3 2. Corporate income taxes paid pursuant to chapter
4 220;
5 ~~3. Intangible personal property taxes paid pursuant to~~
6 ~~chapter 199;~~
7 3.4. Emergency excise taxes paid pursuant to chapter
8 221;
9 4.5. Insurance premium taxes paid pursuant to chapter
10 624;
11 5.6. Excise taxes paid on documents pursuant to
12 chapter 201; or
13 6.7. Ad valorem taxes paid, as defined in s.
14 220.03(1),
15
16 which the qualified business reports on its application for
17 certification or reports during the term of the tax refund
18 agreement, and for which the qualified business claims a tax
19 refund under s. 288.1045 or s. 288.106, and any such
20 information held as evidence of the achievement or
21 nonachievement of performance items contained in the tax
22 refund agreement.
23 Section 17. Paragraph (a) of subsection (2) and
24 subsections (3) and (12) of section 376.30781, Florida
25 Statutes, are amended to read:
26 376.30781 Partial tax credits for rehabilitation of
27 drycleaning-solvent-contaminated sites and brownfield sites in
28 designated brownfield areas; application process; rulemaking
29 authority; revocation authority.--
30 (2)(a) A credit in the amount of 35 percent of the
31 costs of voluntary cleanup activity that is integral to site

1 rehabilitation at the following sites is allowed pursuant to
2 ~~s. ss. 199.1055 and~~ 220.1845:

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

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

10 3. A brownfield site in a designated brownfield area
11 under s. 376.80.

12 (3) The Department of Environmental Protection shall
13 be responsible for allocating the tax credits provided for in
14 ~~s. ss. 199.1055 and~~ 220.1845, not to exceed a total of \$2
15 million in tax credits annually.

16 (12) A tax credit applicant who receives state-funded
17 site rehabilitation under s. 376.3078(3) for rehabilitation of
18 a drycleaning-solvent-contaminated site is ineligible to
19 receive a tax credit under ~~s. 199.1055 or~~ s. 220.1845 for
20 costs incurred by the tax credit applicant in conjunction with
21 the rehabilitation of that site during the same time period
22 that state-administered site rehabilitation was underway.

23 Section 18. Subsection (13) of section 493.6102,
24 Florida Statutes, is amended to read:

25 493.6102 Inapplicability of this chapter.--This
26 chapter shall not apply to:

27 (13) Any individual employed as a security officer by
28 a church or ecclesiastical or denominational organization
29 having an established physical place of worship in this state
30 at which nonprofit religious services and activities are
31 regularly conducted or by a church cemetery religious

1 ~~institution as defined in s. 199.183(2)(a)~~ to provide security
2 on the ~~institution~~ property of the organization or cemetery,
3 and who does not carry a firearm in the course of her or his
4 duties.

5 Section 19. Paragraph (a) of subsection (3) of section
6 516.031, Florida Statutes, is amended to read:

7 516.031 Finance charge; maximum rates.--

8 (3) OTHER CHARGES.--

9 (a) In addition to the interest, delinquency, and
10 insurance charges herein provided for, no further or other
11 charges or amount whatsoever for any examination, service,
12 commission, or other thing or otherwise shall be directly or
13 indirectly charged, contracted for, or received as a condition
14 to the grant of a loan, except:

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

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

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

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

26 4.5. The documentary excise tax and lawful fees, if
27 any, actually and necessarily paid out by the licensee to any
28 public officer for filing, recording, or releasing in any
29 public office any instrument securing the loan, which fees may
30 be collected when the loan is made or at any time thereafter;

31

1 ~~5.6.~~ The premium payable for any insurance in lieu of
2 perfecting any security interest otherwise required by the
3 licensee in connection with the loan, if the premium does not
4 exceed the fees which would otherwise be payable, which
5 premium may be collected when the loan is made or at any time
6 thereafter;

7 ~~6.7.~~ Actual and reasonable attorney's fees and court
8 costs as determined by the court in which suit is filed;

9 ~~7.8.~~ Actual and commercially reasonable expenses of
10 repossession, storing, repairing and placing in condition for
11 sale, and selling of any property pledged as security; or

12 ~~8.9.~~ A delinquency charge not to exceed \$10 for each
13 payment in default for a period of not less than 10 days, if
14 the charge is agreed upon, in writing, between the parties
15 before imposing the charge.

16
17 Any charges, including interest, in excess of the combined
18 total of all charges authorized and permitted by this chapter
19 constitute a violation of chapter 687 governing interest and
20 usury, and the penalties of that chapter apply. In the event
21 of a bona fide error, the licensee shall refund or credit the
22 borrower with the amount of the overcharge immediately but
23 within 20 days from the discovery of such error.

24 Section 20. Paragraph (m) of subsection (5) of section
25 627.311, Florida Statutes, is amended to read:

26 627.311 Joint underwriters and joint reinsurers;
27 public records and public meetings exemptions.--

28 (5)

29 (m) Each joint underwriting plan or association
30 created under this section is not a state agency, board, or
31 commission. However, ~~for the purposes of s. 199.183(1) only,~~

1 | the joint underwriting plan ~~is a political subdivision of the~~
2 | ~~state and~~ is exempt from the corporate income tax.

3 | Section 21. Paragraph (j) of subsection (6) of section
4 | 627.351, Florida Statutes, is amended to read:

5 | 627.351 Insurance risk apportionment plans.--

6 | (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

7 | (j) ~~For the purposes of s. 199.183(1),~~ The corporation
8 | is ~~shall be considered a political subdivision of the state~~
9 | ~~and shall be~~ exempt from the corporate income tax. The

10 | premiums, assessments, investment income, and other revenue of
11 | the corporation are funds received for providing property
12 | insurance coverage as required by this subsection, paying
13 | claims for Florida citizens insured by the corporation,
14 | securing and repaying debt obligations issued by the
15 | corporation, and conducting all other activities of the
16 | corporation, and shall not be considered taxes, fees,
17 | licenses, or charges for services imposed by the Legislature
18 | on individuals, businesses, or agencies outside state
19 | government. Bonds and other debt obligations issued by or on
20 | behalf of the corporation are not to be considered "state
21 | bonds" within the meaning of s. 215.58(8). The corporation is
22 | not subject to the procurement provisions of chapter 287, and
23 | policies and decisions of the corporation relating to
24 | incurring debt, levying of assessments and the sale, issuance,
25 | continuation, terms and claims under corporation policies, and
26 | all services relating thereto, are not subject to the
27 | provisions of chapter 120. The corporation is not required to
28 | obtain or to hold a certificate of authority issued by the
29 | office, nor is it required to participate as a member insurer
30 | of the Florida Insurance Guaranty Association. However, the
31 | corporation is required to pay, in the same manner as an

1 authorized insurer, assessments pledged by the Florida
2 Insurance Guaranty Association to secure bonds issued or other
3 indebtedness incurred to pay covered claims arising from
4 insurer insolvencies caused by, or proximately related to,
5 hurricane losses. It is the intent of the Legislature that the
6 tax exemptions provided in this paragraph will augment the
7 financial resources of the corporation to better enable the
8 corporation to fulfill its public purposes. Any bonds issued
9 by the corporation, their transfer, and the income therefrom,
10 including any profit made on the sale thereof, shall at all
11 times be free from taxation of every kind by the state and any
12 political subdivision or local unit or other instrumentality
13 thereof; however, this exemption does not apply to any tax
14 imposed by chapter 220 on interest, income, or profits on debt
15 obligations owned by corporations other than the corporation.

16 Section 22. Paragraph (b) of subsection (4) of section
17 650.05, Florida Statutes, is amended to read:

18 650.05 Plans for coverage of employees of political
19 subdivisions.--

20 (4)

21 (b) The grants-in-aid and other revenue referred to in
22 paragraph (a) specifically include, but are not limited to,
23 minimum foundation program grants to public school districts
24 and community colleges; gasoline, motor fuel, ~~intangible,~~
25 cigarette, racing, and insurance premium taxes distributed to
26 political subdivisions; and amounts specifically appropriated
27 as grants-in-aid for mental health, mental retardation, and
28 mosquito control programs.

29 Section 23. Subsection (1) of section 655.071, Florida
30 Statutes, is amended to read:

31

1 655.071 International banking facilities; definitions;
2 notice before establishment.--

3 (1) "International banking facility" means a set of
4 asset and liability accounts segregated on the books and
5 records of a banking organization, as that term is defined in
6 s. 199.023, Florida Statutes, 2004, that includes only
7 international banking facility deposits, borrowings, and
8 extensions of credit, as those terms shall be defined by the
9 commission pursuant to subsection (2).

10 Section 24. Subsection (5) of section 733.702, Florida
11 Statutes, is amended to read:

12 733.702 Limitations on presentation of claims.--

13 (5) The Department of Revenue may file a claim against
14 the estate of a decedent for taxes due under chapter 199,
15 Florida Statutes, 2004, after the expiration of the time for
16 filing claims provided in subsection (1), if the department
17 files its claim within 30 days after the service of the
18 inventory. Upon filing of the estate tax return with the
19 department as provided in s. 198.13, or to the extent the
20 inventory or estate tax return is amended or supplemented, the
21 department has the right to file a claim or to amend its
22 previously filed claim within 30 days after service of the
23 estate tax return, or an amended or supplemented inventory or
24 filing of an amended or supplemental estate tax return, as to
25 the additional information disclosed.

26 Section 25. Paragraph (a) of subsection (1) of section
27 766.105, Florida Statutes, is amended to read:

28 766.105 Florida Patient's Compensation Fund.--

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

31

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

6 Section 26. Subsection (5) of section 192.032,
7 subsection (3) of section 192.042, subsection (4) of section
8 193.114, and subsection (9) of section 196.015, Florida
9 Statutes, are repealed.

10 Section 27. Paragraph (a) of subsection (4) of section
11 192.0105, Florida Statutes, is amended to read:

12 192.0105 Taxpayer rights.--There is created a Florida
13 Taxpayer's Bill of Rights for property taxes and assessments
14 to guarantee that the rights, privacy, and property of the
15 taxpayers of this state are adequately safeguarded and
16 protected during tax levy, assessment, collection, and
17 enforcement processes administered under the revenue laws of
18 this state. The Taxpayer's Bill of Rights compiles, in one
19 document, brief but comprehensive statements that summarize
20 the rights and obligations of the property appraisers, tax
21 collectors, clerks of the court, local governing boards, the
22 Department of Revenue, and taxpayers. Additional rights
23 afforded to payors of taxes and assessments imposed under the
24 revenue laws of this state are provided in s. 213.015. The
25 rights afforded taxpayers to assure that their privacy and
26 property are safeguarded and protected during tax levy,
27 assessment, and collection are available only insofar as they
28 are implemented in other parts of the Florida Statutes or
29 rules of the Department of Revenue. The rights so guaranteed
30 to state taxpayers in the Florida Statutes and the
31 departmental rules include:

