



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

1           (a) The Department of Revenue may deny the collection  
2 allowance if a taxpayer files an incomplete return or if the  
3 required tax return or tax is delinquent at the time of  
4 payment.

5           1. An "incomplete return" is, for purposes of this  
6 chapter, a return which is lacking such uniformity,  
7 completeness, and arrangement that the physical handling,  
8 verification, review of the return, or determination of other  
9 taxes and fees reported on the return may not be readily  
10 accomplished.

11           2. The department shall adopt rules requiring such  
12 information as it may deem necessary to ensure that the tax  
13 levied hereunder is properly collected, reviewed, compiled,  
14 reported, and enforced, including, but not limited to: the  
15 amount of gross sales; the amount of taxable sales; the amount  
16 of tax collected or due; the amount of lawful refunds,  
17 deductions, or credits claimed; the amount claimed as the  
18 dealer's collection allowance; the amount of penalty and  
19 interest; the amount due with the return; and such other  
20 information as the Department of Revenue may specify. The  
21 department shall require that transient rentals and  
22 agricultural equipment transactions be separately shown. Sales  
23 made through vending machines as defined in s. 212.0515 must  
24 be separately shown on the return. Sales made through  
25 coin-operated amusement machines as defined by s. 212.02 and  
26 the number of machines operated must be separately shown on  
27 the return or on a form prescribed by the department. If a  
28 separate form is required, the same penalties for late filing,  
29 incomplete filing, or failure to file as provided for the  
30 sales tax return shall apply to said form.

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1           (b) The collection allowance and other credits or  
2 deductions provided in this chapter shall be applied  
3 proportionally to any taxes or fees reported on the same  
4 documents used for the sales and use tax.

5           (c)1. A dealer entitled to the collection allowance  
6 provided in this section may elect to forego the collection  
7 allowance and direct that said amount be transferred into the  
8 Educational Enhancement Trust Fund. Such an election must be  
9 made with the timely filing of a return and may not be  
10 rescinded once made. If a dealer who makes such an election  
11 files a delinquent return, underpays the tax, or files an  
12 incomplete return, the amount transferred into the Educational  
13 Enhancement Trust Fund shall be the amount of the collection  
14 allowance remaining after resolution of liability for all of  
15 the tax, interest, and penalty due on that return or  
16 underpayment of tax. The Department of Education shall  
17 distribute the remaining amount from the trust fund to the  
18 school districts that have adopted resolutions stating that  
19 those funds will be used to ensure that up-to-date technology  
20 is purchased for the classrooms in the district and that  
21 teachers are trained in the use of that technology. Revenues  
22 collected in districts that do not adopt such a resolution  
23 shall be equally distributed to districts that have adopted  
24 such resolutions.

25           2. This paragraph applies to all taxes, surtaxes, and  
26 any local option taxes administered under this chapter and  
27 remitted directly to the department. This paragraph does not  
28 apply to any locally imposed and self-administered convention  
29 development tax, tourist development tax, or tourist impact  
30 tax administered under this chapter.

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1           Section 2. Notwithstanding any provision of chapter  
2 120, Florida Statutes, to the contrary, the Department of  
3 Revenue may adopt rules to carry out the amendment made by  
4 this act to s. 212.12, Florida Statutes.

5           Section 3. The sum of \$36,465 is appropriated from the  
6 General Revenue Fund to the Department of Revenue for the  
7 purpose of administering the amendment to s. 212.12, Florida  
8 Statutes, made by this act. The Department of Revenue shall  
9 retain all of the revenues from dealer-collection allowances  
10 which are deposited into the Educational Enhancement Trust  
11 Fund until the \$36,465 appropriated from the General Revenue  
12 Fund has been recovered.

13           Section 4. Revenues from the dealer-collection  
14 allowances shall be transferred quarterly to the Educational  
15 Enhancement Trust Fund. The Department of Revenue shall  
16 provide to the Department of Education quarterly information  
17 about such revenues by county to which the collection  
18 allowance was attributed.

19           Section 5. This act shall take effect January 1, 2007.

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22           SENATE SUMMARY

23           Authorizes a dealer to elect to forego the collection  
24           allowance on the sales tax which is provided under s.  
25           212.12, F.S. Directs that the amount of such a collection  
26           allowance be transferred to the Educational Enhancement  
27           Trust Fund, with exceptions. Provides that the Department  
28           of Education shall distribute these funds to school  
29           districts that adopt resolutions affirming that they will  
30           purchase, and train teachers to use, current classroom  
31           technology. Allows the Department of Revenue to make  
          rules. Provides an appropriation. Provides for costs  
          recovery.