

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.

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 \$112,920 is appropriated from
6 the 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 transferred into the Educational Enhancement Trust
11 Fund until the \$112,920 appropriated from the General Revenue
12 Fund has been recovered.

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

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

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21 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
22 COMMITTEE SUBSTITUTE FOR
23 SB 1590

24 The committee substitute increases the General Revenue Fund
25 appropriation to the Department of Revenue from \$36,465 to
26 \$112,920.