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A bill to be entitled  
 An act relating to the annual intangible personal property tax; repealing ss. 199.012, 199.023, 199.032, 199.033, 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106, 199.175, and 199.185, F.S., relating to the annual intangible personal property tax; amending s. 199.303, F.S.; providing additional legislative intent relating to the annual intangible personal property tax; amending ss. 28.35, 192.0105, 192.032, 192.042, 192.091, 193.114, 196.015, 196.199, 199.133, 199.183, 199.218, 199.232, 199.282, 199.292, 212.02, 213.053, 213.054, 213.27, 220.1845, 376.30781, 493.6102, 650.05, 655.071, and 733.702, F.S., to conform provisions to the repeal of the annual intangible personal property tax; providing for application of certain collection, administration, and enforcement provisions to taxation of certain leaseholds; authorizing the Department of Revenue to adopt emergency implementing rules for a certain time; providing effective dates.

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199.033, 199.042, 199.052, 199.057, 199.062, 199.103, 199.1055, 199.106, 199.175, and 199.185, Florida Statutes, are repealed.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 (4) of section  
 40 192.0105, Florida Statutes, is amended to read:

41 192.0105 Taxpayer rights.--There is created a Florida  
 42 Taxpayer's Bill of Rights for property taxes and assessments to  
 43 guarantee that the rights, privacy, and property of the  
 44 taxpayers of this state are adequately safeguarded and protected  
 45 during tax levy, assessment, collection, and enforcement  
 46 processes administered under the revenue laws of this state. The  
 47 Taxpayer's Bill of Rights compiles, in one document, brief but  
 48 comprehensive statements that summarize the rights and  
 49 obligations of the property appraisers, tax collectors, clerks  
 50 of the court, local governing boards, the Department of Revenue,  
 51 and taxpayers. Additional rights afforded to payors of taxes and  
 52 assessments imposed under the revenue laws of this state are  
 53 provided in s. 213.015. The rights afforded taxpayers to assure  
 54 that their privacy and property are safeguarded and protected  
 55 during tax levy, assessment, and collection are available only  
 56 insofar as they are implemented in other parts of the Florida

57 Statutes or rules of the Department of Revenue. The rights so  
 58 guaranteed to state taxpayers in the Florida Statutes and the  
 59 departmental rules include:

60 (4) THE RIGHT TO CONFIDENTIALITY.--

61 (a) The right to have information kept confidential,  
 62 including federal tax information, ad valorem tax returns,  
 63 social security numbers, all financial records produced by the  
 64 taxpayer, Form DR-219 returns for documentary stamp tax  
 65 information, and sworn statements of gross income, copies of  
 66 federal income tax returns for the prior year, wage and earnings  
 67 statements (W-2 forms), and other documents (see ss. 192.105,  
 68 193.074, 193.114(5)~~(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

69 Section 4. Subsections (5), (6), and (7) of section  
 70 192.032, Florida Statutes, are amended to read:

71 192.032 Situs of property for assessment purposes.--All  
 72 property shall be assessed according to its situs as follows:

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

75 (5)~~(6)~~(a) Notwithstanding the provisions of subsection  
 76 (2), personal property used as a marine cargo container in the  
 77 conduct of foreign or interstate commerce shall not be deemed to  
 78 have acquired a taxable situs within a county when the property  
 79 is temporarily halted or stored within the state for a period  
 80 not exceeding 180 days.

81 (b) "Marine cargo container" means a nondisposable  
 82 receptacle which is of a permanent character, strong enough to  
 83 be suitable for repeated use; which is specifically designed to  
 84 facilitate the carriage of goods by one or more modes of

85 transport, one of which shall be by ocean vessel, without  
 86 intermediate reloading; and which is fitted with devices  
 87 permitting its ready handling, particularly in the transfer from  
 88 one transport mode to another. The term "marine cargo container"  
 89 includes a container when carried on a chassis but does not  
 90 include a vehicle or packaging.

91 (6)~~(7)~~ Notwithstanding any other provision of this  
 92 section, tangible personal property used in traveling shows such  
 93 as carnivals, ice shows, or circuses shall be deemed to be  
 94 physically present or habitually located or typically present  
 95 only to the extent the value of such property is multiplied by a  
 96 fraction, the numerator of which is the number of days such  
 97 property is present in Florida during the taxable year and the  
 98 denominator of which is the number of days in the taxable year.  
 99 However, railroad property of such traveling shows shall be  
 100 taxable under s. 193.085(4)(b) and not under this section.

101 Section 5. Subsection (3) of section 192.042, Florida  
 102 Statutes, is amended to read:

103 192.042 Date of assessment.--All property shall be  
 104 assessed according to its just value as follows:

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

107 Section 6. Subsections (5) and (6) of section 192.091,  
 108 Florida Statutes, are amended to read:

109 192.091 Commissions of property appraisers and tax  
 110 collectors.--

111           (5) ~~Provided, that~~ The provisions of this section shall  
 112 not apply to commissions on ~~intangible property taxes or~~  
 113 drainage district or drainage subdistrict taxes. ~~;~~ and

114           (6) If ~~Provided, further, that~~ where any property  
 115 appraiser or tax collector in the state is receiving  
 116 compensation for expenses in conducting his or her office or by  
 117 way of salary pursuant to any act of the Legislature other than  
 118 the general law fixing compensation of property appraisers, such  
 119 property appraiser or tax collector may file a declaration in  
 120 writing with the board of county commissioners of his or her  
 121 county electing to come under the provisions of this section,  
 122 and thereupon such property appraiser or tax collector shall be  
 123 paid compensation in accordance with the provisions hereof, and  
 124 shall not be entitled to the benefit of the said special or  
 125 local act. If such property appraiser or tax collector does not  
 126 so elect, he or she shall continue to be paid such compensation  
 127 as may now be provided by law for such property appraiser or tax  
 128 collector.

129           Section 7. Subsections (4), (5), and (6) of section  
 130 193.114, Florida Statutes, are amended to read:

131           193.114 Preparation of assessment rolls.--

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

135           (4)(5) For every change made to the assessed or taxable  
 136 value of a parcel on an assessment roll subsequent to the  
 137 mailing of the notice provided for in s. 200.069, the property  
 138 appraiser shall document the reason for such change in the

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

151 (5)~~(6)~~ For proprietary purposes, including the furnishing  
 152 or sale of copies of the tax roll under s. 119.07(1), the  
 153 property appraiser is the custodian of the tax roll and the  
 154 copies of it which are maintained by any state agency. The  
 155 department or any state or local agency may use copies of the  
 156 tax roll received by it for official purposes and shall permit  
 157 inspection and examination thereof under s. 119.07(1), but is  
 158 not required to furnish copies of the records. A social security  
 159 number submitted under s. 196.011(1) is confidential and exempt  
 160 from s. 24(a), Art. I of the State Constitution and the  
 161 provisions of s. 119.07(1). A copy of documents containing the  
 162 numbers furnished or sold by the property appraiser, except a  
 163 copy furnished to the department, or a copy of documents  
 164 containing social security numbers provided by the department or  
 165 any state or local agency for inspection or examination by the  
 166 public, must exclude those social security numbers.

167 Section 8. Subsection (9) of section 196.015, Florida  
 168 Statutes, is amended to read:

169 196.015 Permanent residency; factual determination by  
 170 property appraiser.--Intention to establish a permanent  
 171 residence in this state is a factual determination to be made,  
 172 in the first instance, by the property appraiser. Although any  
 173 one factor is not conclusive of the establishment or  
 174 nonestablishment of permanent residence, the following are  
 175 relevant factors that may be considered by the property  
 176 appraiser in making his or her determination as to the intent of  
 177 a person claiming a homestead exemption to establish a permanent  
 178 residence in this state:

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

181 Section 9. Paragraph (b) of subsection (2) of section  
 182 196.199, Florida Statutes, is amended to read:

183 196.199 Government property exemption.--

184 (2) Property owned by the following governmental units but  
 185 used by nongovernmental lessees shall only be exempt from  
 186 taxation under the following conditions:

187 (b) Except as provided in paragraph (c), the exemption  
 188 provided by this subsection shall not apply to those portions of  
 189 a leasehold or other interest defined by s. 199.023(1)(d), as it  
 190 existed prior to January 1, 2007, subject to the provisions of  
 191 subsection (7). Such leasehold or other interest shall be taxed  
 192 only as intangible personal property pursuant to chapter 199 as  
 193 it existed prior to January 1, 2007, if rental payments are due  
 194 in consideration of such leasehold or other interest. All

195 applicable collection, administration, and enforcement  
 196 provisions of chapter 199, as it existed prior to January 1,  
 197 2007, shall apply to taxation of such leaseholds. If no rental  
 198 payments are due pursuant to the agreement creating such  
 199 leasehold or other interest, the leasehold or other interest  
 200 shall be taxed as real property. Nothing in this paragraph shall  
 201 be deemed to exempt personal property, buildings, or other real  
 202 property improvements owned by the lessee from ad valorem  
 203 taxation.

204 Section 10. Subsection (2) of section 199.133, Florida  
 205 Statutes, is amended to read:

206 199.133 Levy of nonrecurring tax; ~~relationship to annual~~  
 207 ~~tax.~~ --

208 (2) The nonrecurring tax shall apply to a note, bond, or  
 209 other obligation for payment of money only to the extent it is  
 210 secured by mortgage, deed of trust, or other lien upon real  
 211 property situated in this state. Where a note, bond, or other  
 212 obligation is secured by personal property or by real property  
 213 situated outside this state, as well as by mortgage, deed of  
 214 trust, or other lien upon real property situated in this state,  
 215 then the nonrecurring tax shall apply to that portion of the  
 216 note, bond, or other obligation which bears the same ratio to  
 217 the entire principal balance of the note, bond, or other  
 218 obligation as the value of the real property situated in this  
 219 state bears to the value of all of the security; however, if the  
 220 security is solely made up of personal property and real  
 221 property situated in this state, the taxpayer may elect to  
 222 apportion the taxes based upon the value of the collateral, if



223 any, to which the taxpayer by law or contract must look first  
 224 for collection. In no event shall the portion of the note, bond,  
 225 or other obligation which is subject to the nonrecurring tax  
 226 exceed in value the value of the real property situated in this  
 227 state which is the security. ~~The portion of a note, bond, or~~  
 228 ~~other obligation which is not subject to the nonrecurring tax~~  
 229 ~~shall be subject to the annual tax unless otherwise exempt.~~

230 Section 11. Subsections (1), (3), and (4) of section  
 231 199.183, Florida Statutes, are amended to read:

232 199.183 Taxpayers exempt from ~~annual and~~ nonrecurring  
 233 taxes.--

234 (1) Intangible personal property owned by this state or  
 235 any of its political subdivisions or municipalities shall be  
 236 exempt from taxation under this chapter. This exemption does not  
 237 apply to:

238 ~~(a) Any leasehold or other interest that is described in~~  
 239 ~~s. 199.023(1)(d).~~

240 ~~(b)~~ property related to the provision of two-way  
 241 telecommunications services to the public for hire by the use of  
 242 a telecommunications facility, as defined in s. 364.02(15), and  
 243 for which a certificate is required under chapter 364, when the  
 244 service is provided by any county, municipality, or other  
 245 political subdivision of the state. Any immunity of any  
 246 political subdivision of the state or other entity of local  
 247 government from taxation of the property used to provide  
 248 telecommunication services that is taxed as a result of this  
 249 paragraph is hereby waived. However, intangible personal  
 250 property related to the provision of telecommunications services

251 provided by the operator of a public-use airport, as defined in  
 252 s. 332.004, for the operator's provision of telecommunications  
 253 services for the airport or its tenants, concessionaires, or  
 254 licensees, and intangible personal property related to the  
 255 provision of telecommunications services provided by a public  
 256 hospital, are exempt from taxation under this chapter.

257 ~~(3) Every national bank having its principal place of~~  
 258 ~~business in another state, but operating a credit card credit~~  
 259 ~~application processing, customer service, or collection~~  
 260 ~~operation in this state, that is not considered a bank under the~~  
 261 ~~provisions of 12 U.S.C. s. 1841(c)(2)(F), is exempt from paying~~  
 262 ~~the tax imposed by this chapter on credit card receivables owed~~  
 263 ~~to the bank by credit card holders domiciled outside this state.~~

264 ~~(4) Intangible personal property that is owned, managed,~~  
 265 ~~or controlled by a trustee of a trust is exempt from annual tax~~  
 266 ~~under this chapter. This exemption does not exempt from annual~~  
 267 ~~tax a resident of this state who has a taxable beneficial~~  
 268 ~~interest, as defined in s. 199.023, in a trust.~~

269 Section 12. Section 199.218, Florida Statutes, is amended  
 270 to read:

271 199.218 Books and records.--

272 ~~(1)~~ Each taxpayer shall retain all books and other records  
 273 necessary to identify the taxpayer's intangible personal  
 274 property and to determine any tax due under this chapter, as  
 275 well as all books and other records otherwise required by rule  
 276 of the department with respect to any such tax, until the  
 277 department's power to make an assessment with respect to such  
 278 tax has terminated under s. 95.091(3).

279       ~~(2) Each broker subject to the provisions of s. 199.062~~  
 280 ~~shall preserve all books and other records relating to the~~  
 281 ~~information reported under s. 199.062 or otherwise required by~~  
 282 ~~rule of the department for a period of 3 years from the due date~~  
 283 ~~of the report.~~

284       Section 13. Paragraph (a) of subsection (1) and subsection  
 285 (3) of section 199.232, Florida Statutes, are amended to read:

286       199.232 Powers of department.--

287       (1)(a) The department may audit the books and records of  
 288 any person to determine whether ~~an annual tax or~~ a nonrecurring  
 289 tax has been properly paid.

290       (3) With or without an audit, the department may assess  
 291 any tax deficiency resulting from nonpayment or underpayment of  
 292 the tax, as well as any applicable interest and penalties. The  
 293 department shall assess on the basis of the best information  
 294 available to it, including estimates based on the best  
 295 information available to it if the taxpayer fails to permit  
 296 inspection of the taxpayer's records, ~~fails to file an annual~~  
 297 ~~return,~~ files a grossly incorrect return, or files a false and  
 298 fraudulent return.

299       Section 14. Subsections (2), (3), (4), (6), and (8) of  
 300 section 199.282, Florida Statutes, are amended, and subsections  
 301 (5), (7), and (9) of that section are renumbered as subsections  
 302 (4), (5), and (7), respectively, to read:

303       199.282 Penalties for violation of this chapter.--

304       (2) If any ~~annual or~~ nonrecurring tax is not paid by the  
 305 statutory due date, then despite any extension granted under s.

306 199.232(6), interest shall run on the unpaid balance from such  
 307 due date until paid at the rate of 12 percent per year.

308 ~~(3)(a) If any annual or nonrecurring tax is not paid by~~  
 309 ~~the due date, a delinquency penalty shall be charged. The~~  
 310 ~~delinquency penalty shall be 10 percent of the delinquent tax~~  
 311 ~~for each calendar month or portion thereof from the due date~~  
 312 ~~until paid, up to a limit of 50 percent of the total tax not~~  
 313 ~~timely paid.~~

314 ~~(b) If any annual tax return required by this chapter is~~  
 315 ~~not filed by the due date, a penalty of 10 percent of the tax~~  
 316 ~~due with the return shall be charged for each calendar month or~~  
 317 ~~portion thereof during which the return remains unfiled, up to a~~  
 318 ~~limit of 50 percent of the total tax due.~~

319  
 320 ~~For any penalty assessed under this subsection, the combined~~  
 321 ~~total for all penalties assessed under paragraphs (a) and (b)~~  
 322 ~~shall not exceed 10 percent per calendar month, up to a limit of~~  
 323 ~~50 percent of the total tax due.~~

324 ~~(4) If an annual tax return is filed and property is~~  
 325 ~~either omitted from it or undervalued, then a specific penalty~~  
 326 ~~shall be charged. The specific penalty shall be 10 percent of~~  
 327 ~~the tax attributable to each omitted item or to each~~  
 328 ~~undervaluation. No delinquency or late filing penalty shall be~~  
 329 ~~charged with respect to any undervaluation.~~

330 ~~(6) Late reporting penalties shall be imposed as follows:~~

331 ~~(a) A penalty of \$100 upon any corporation that does not~~  
 332 ~~timely file a written notice required under s. 199.057(2)(c).~~

333           ~~(b) An initial penalty of \$10 per customer position~~  
 334 ~~statement, plus an additional penalty of the greater of 1~~  
 335 ~~percent of the initial penalty or \$50 for each month or portion~~  
 336 ~~of a month, from the date due until filing is made, upon any~~  
 337 ~~security dealer or investment adviser who does not timely file~~  
 338 ~~or fails to file the statements required by s. 199.062(1). The~~  
 339 ~~submission of a position statement that does not comply with the~~  
 340 ~~department's specifications and instructions or the submission~~  
 341 ~~of an inaccurate position statement is not a timely filing. The~~  
 342 ~~department shall notify any security dealer or investment~~  
 343 ~~adviser who fails to timely file the required statements. The~~  
 344 ~~minimum penalty imposed upon a security dealer or investment~~  
 345 ~~adviser under this paragraph is \$100.~~

346           (6)~~(8)~~ Any person who fails or refuses to file an annual  
 347 return, or who fails or refuses to make records available for  
 348 inspection, when requested to do so by the department is guilty  
 349 of a misdemeanor of the first degree, punishable as provided in  
 350 s. 775.082 or s. 775.083.

351           Section 15. Section 199.292, Florida Statutes, is amended  
 352 to read:

353           199.292 Disposition of intangible personal property  
 354 taxes.--All intangible personal property taxes collected  
 355 pursuant to this chapter, ~~except for revenues derived from the~~  
 356 ~~annual tax on a leasehold described in s. 199.023(1)(d), shall~~  
 357 be deposited into the General Revenue Fund. Revenues derived  
 358 ~~from the annual tax on a leasehold described in s. 199.023(1)(d)~~  
 359 ~~shall be returned to the local school board for the county in~~  
 360 ~~which the property subject to the leasehold is situated.~~

361 Section 16. Subsection (3) is added to section 199.303,  
 362 Florida Statutes, to read:

363 199.303 Declaration of legislative intent.--

364 (3) It is hereby declared to be the specific intent of the  
 365 Legislature that all annual intangible personal property taxes  
 366 imposed as provided by law for calendar years 2006 and prior  
 367 shall remain in full force and effect during the period  
 368 specified by s. 95.091 for the year in which the tax was due. It  
 369 is further the intent of the Legislature that the department  
 370 continue to assess and collect all taxes due to the state under  
 371 such provisions for all periods available for assessment, as  
 372 provided for the year in which tax was due by s. 95.091.

373 Section 17. Subsection (19) of section 212.02, Florida  
 374 Statutes, is amended to read:

375 212.02 Definitions.--The following terms and phrases when  
 376 used in this chapter have the meanings ascribed to them in this  
 377 section, except where the context clearly indicates a different  
 378 meaning:

379 (19) "Tangible personal property" means and includes  
 380 personal property which may be seen, weighed, measured, or  
 381 touched or is in any manner perceptible to the senses, including  
 382 electric power or energy, boats, motor vehicles and mobile homes  
 383 as defined in s. 320.01(1) and (2), aircraft as defined in s.  
 384 330.27, and all other types of vehicles. The term "tangible  
 385 personal property" does not include stocks, bonds, notes,  
 386 insurance, or other obligations or securities; ~~intangibles as~~  
 387 ~~defined by the intangible tax law of the state;~~ or pari-mutuel  
 388 tickets sold or issued under the racing laws of the state.

389 Section 18. Paragraph (p) of subsection (7) and paragraph  
 390 (a) of subsection (14) of section 213.053, Florida Statutes, are  
 391 amended to read:

392 213.053 Confidentiality and information sharing.--

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

395 (p) Information relative to ss. ~~199.1055~~, 220.1845, and  
 396 376.30781 to the Department of Environmental Protection in the  
 397 conduct of its official business.

398  
 399 Disclosure of information under this subsection shall be  
 400 pursuant to a written agreement between the executive director  
 401 and the agency. Such agencies, governmental or nongovernmental,  
 402 shall be bound by the same requirements of confidentiality as  
 403 the Department of Revenue. Breach of confidentiality is a  
 404 misdemeanor of the first degree, punishable as provided by s.  
 405 775.082 or s. 775.083.

406 (14)(a) Notwithstanding any other provision of this  
 407 section, the department shall, subject to the safeguards  
 408 specified in paragraph (c), disclose to the Division of  
 409 Corporations of the Department of State the name, address,  
 410 federal employer identification number, and duration of tax  
 411 filings with this state of all corporate or partnership entities  
 412 which are not on file or have a dissolved status with the  
 413 Division of Corporations and which have filed tax returns  
 414 pursuant to ~~either chapter 199 or~~ chapter 220.

415 Section 19. Section 213.054, Florida Statutes, is amended  
 416 to read:

417           213.054 Persons claiming tax exemptions or deductions;  
 418 annual report.--The Department of Revenue shall be responsible  
 419 for monitoring the utilization of ~~tax exemptions and tax~~  
 420 deductions authorized pursuant to chapter 81-179, Laws of  
 421 Florida. On or before September 1 of each year, the department  
 422 shall report to the Chief Financial Officer the names and  
 423 addresses of all persons who have claimed ~~an exemption pursuant~~  
 424 ~~to s. 199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

425           Section 20. Section 213.27, Florida Statutes, is amended  
 426 to read:

427           213.27 Contracts with debt collection agencies and certain  
 428 vendors.--

429           (1) The Department of Revenue may, for the purpose of  
 430 collecting any delinquent taxes due from a taxpayer, including  
 431 taxes for which a bill or notice has been generated, contract  
 432 with any debt collection agency or attorney doing business  
 433 within or without this state for the collection of such  
 434 delinquent taxes, including penalties and interest thereon. The  
 435 department may also share confidential information pursuant to  
 436 the contract necessary for the collection of delinquent taxes  
 437 and taxes for which a billing or notice has been generated.  
 438 Contracts will be made pursuant to chapter 287. The taxpayer  
 439 must be notified by mail by the department, its employees, or  
 440 its authorized representative at least 30 days prior to  
 441 commencing any litigation to recover any delinquent taxes. The  
 442 taxpayer must be notified by mail by the department at least 30  
 443 days prior to the initial assignment by the department of the



444 taxpayer's account for the collection of any taxes by the debt  
 445 collection agency.

446 ~~(2) The department may enter into contracts with any  
 447 individual or business for the purpose of identifying intangible  
 448 personal property tax liability. Contracts may provide for the  
 449 identification of assets subject to the tax on intangible  
 450 personal property, the determination of value of such property,  
 451 the requirement for filing a tax return and the collection of  
 452 taxes due, including applicable penalties and interest thereon.  
 453 The department may share confidential information pursuant to  
 454 the contract necessary for the identification of taxable  
 455 intangible personal property. Contracts shall be made pursuant  
 456 to chapter 287. The taxpayer must be notified by mail by the  
 457 department at least 30 days prior to the department assigning  
 458 identification of intangible personal property to an individual  
 459 or business.~~

460 (2)~~(3)~~ Any contract may provide, in the discretion of the  
 461 executive director of the Department of Revenue, the manner in  
 462 which the compensation for such services will be paid. Under  
 463 standards established by the department, such compensation shall  
 464 be added to the amount of the tax and collected as a part  
 465 thereof by the agency or deducted from the amount of tax,  
 466 penalty, and interest actually collected.

467 (3)~~(4)~~ All funds collected under the terms of the  
 468 contract, less the fees provided in the contract, shall be  
 469 remitted to the department within 30 days from the date of  
 470 collection from a taxpayer. Forms to be used for such purpose  
 471 shall be prescribed by the department.

472        (4)~~(5)~~ The department shall require a bond from the debt  
473 collection agency ~~or the individual or business contracted with~~  
474 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing  
475 compliance with the terms of the contract. However, a bond of  
476 \$10,000 is required from a debt collection agency if the agency  
477 does not actually collect and remit delinquent funds to the  
478 department.

479        (5)~~(6)~~ The department may, for the purpose of ascertaining  
480 the amount of or collecting any taxes due from a person doing  
481 mail order business in this state, contract with any auditing  
482 agency doing business within or without this state for the  
483 purpose of conducting an audit of such mail order business;  
484 however, such audit agency may not conduct an audit on behalf of  
485 the department of any person domiciled in this state, person  
486 registered for sales and use tax purposes in this state, or  
487 corporation filing a Florida corporate tax return, if any such  
488 person or corporation objects to such audit in writing to the  
489 department and the auditing agency. The department shall notify  
490 the taxpayer by mail at least 30 days before the department  
491 assigns the collection of such taxes.

492        (6)~~(7)~~ Confidential information shared by the department  
493 with debt collection or auditing agencies ~~or individuals or~~  
494 ~~businesses with which the department has contracted under~~  
495 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),  
496 and debt collection or auditing agencies ~~and individuals or~~  
497 ~~businesses with which the department has contracted under~~  
498 ~~subsection (2)~~ shall be bound by the same requirements of  
499 confidentiality as the Department of Revenue. Breach of

500 confidentiality is a misdemeanor of the first degree, punishable  
 501 as provided by ss. 775.082 and 775.083.

502 (7)~~(8)~~(a) The executive director of the department may  
 503 enter into contracts with private vendors to develop and  
 504 implement systems to enhance tax collections where compensation  
 505 to the vendors is funded through increased tax collections. The  
 506 amount of compensation paid to a vendor shall be based on a  
 507 percentage of increased tax collections attributable to the  
 508 system after all administrative and judicial appeals are  
 509 exhausted, and the total amount of compensation paid to a vendor  
 510 shall not exceed the maximum amount stated in the contract.

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

516 (c) Disclosure of information under this subsection shall  
 517 be pursuant to a written agreement between the executive  
 518 director and the private vendors. The vendors shall be bound by  
 519 the same requirements of confidentiality as the department.  
 520 Breach of confidentiality is a misdemeanor of the first degree,  
 521 punishable as provided in s. 775.082 or s. 775.083.

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

525 220.1845 Contaminated site rehabilitation tax credit.--

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

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

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

533 2. A drycleaning-solvent-contaminated site at which  
 534 cleanup is undertaken by the real property owner pursuant to s.  
 535 376.3078(11), if the real property owner is not also, and has  
 536 never been, the owner or operator of the drycleaning facility  
 537 where the contamination exists; or

538 3. A brownfield site in a designated brownfield area under  
 539 s. 376.80.

540 (b) A tax credit applicant, or multiple tax credit  
 541 applicants working jointly to clean up a single site, may not be  
 542 granted more than \$250,000 per year in tax credits for each site  
 543 voluntarily rehabilitated. Multiple tax credit applicants shall  
 544 be granted tax credits in the same proportion as their  
 545 contribution to payment of cleanup costs. Subject to the same  
 546 conditions and limitations as provided in this section, a  
 547 municipality, county, or other tax credit applicant which  
 548 voluntarily rehabilitates a site may receive not more than  
 549 \$250,000 per year in tax credits which it can subsequently  
 550 transfer subject to the provisions in paragraph (g)~~(h)~~.

551 (c) If the credit granted under this section is not fully  
 552 used in any one year because of insufficient tax liability on  
 553 the part of the corporation, the unused amount may be carried  
 554 forward for a period not to exceed 5 years. The carryover credit

555 | may be used in a subsequent year when the tax imposed by this  
 556 | chapter for that year exceeds the credit for which the  
 557 | corporation is eligible in that year under this section after  
 558 | applying the other credits and unused carryovers in the order  
 559 | provided by s. 220.02(8). Five years after the date a credit is  
 560 | granted under this section, such credit expires and may not be  
 561 | used. However, if during the 5-year period the credit is  
 562 | transferred, in whole or in part, pursuant to paragraph (g)~~(h)~~,  
 563 | each transferee has 5 years after the date of transfer to use  
 564 | its credit.

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

569 |         ~~(e) A taxpayer that receives credit under s. 199.1055 is~~  
 570 | ~~ineligible to receive credit under this section in a given tax~~  
 571 | ~~year.~~

572 |         (e)~~(f)~~ A tax credit applicant that receives state-funded  
 573 | site rehabilitation under s. 376.3078(3) for rehabilitation of a  
 574 | drycleaning-solvent-contaminated site is ineligible to receive  
 575 | credit under this section for costs incurred by the tax credit  
 576 | applicant in conjunction with the rehabilitation of that site  
 577 | during the same time period that state-administered site  
 578 | rehabilitation was underway.

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

582        (g)~~(h)~~1. Tax credits that may be available under this  
583 section to an entity eligible under s. 376.30781 may be  
584 transferred after a merger or acquisition to the surviving or  
585 acquiring entity and used in the same manner and with the same  
586 limitations.

587        2. The entity or its surviving or acquiring entity as  
588 described in subparagraph 1., may transfer any unused credit in  
589 whole or in units of no less than 25 percent of the remaining  
590 credit. The entity acquiring such credit may use it in the same  
591 manner and with the same limitation as described in this  
592 section. Such transferred credits may not be transferred again  
593 although they may succeed to a surviving or acquiring entity  
594 subject to the same conditions and limitations as described in  
595 this section.

596        3. In the event the credit provided for under this section  
597 is reduced either as a result of a determination by the  
598 Department of Environmental Protection or an examination or  
599 audit by the Department of Revenue, such tax deficiency shall be  
600 recovered from the first entity, or the surviving or acquiring  
601 entity, to have claimed such credit up to the amount of credit  
602 taken. Any subsequent deficiencies shall be assessed against any  
603 entity acquiring and claiming such credit, or in the case of  
604 multiple succeeding entities in the order of credit succession.

605        (h)~~(i)~~ In order to encourage completion of site  
606 rehabilitation at contaminated sites being voluntarily cleaned  
607 up and eligible for a tax credit under this section, the tax  
608 credit applicant may claim an additional 10 percent of the total  
609 cleanup costs, not to exceed \$50,000, in the final year of

610 cleanup as evidenced by the Department of Environmental  
 611 Protection issuing a "No Further Action" order for that site.

612 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT  
 613 FORFEITURE.--

614 (b) In addition to its existing audit and investigation  
 615 authority relating to ~~chapter 199~~ and this chapter, the  
 616 Department of Revenue may perform any additional financial and  
 617 technical audits and investigations, including examining the  
 618 accounts, books, or records of the tax credit applicant, which  
 619 are necessary to verify the site rehabilitation costs included  
 620 in a tax credit return and to ensure compliance with this  
 621 section. The Department of Environmental Protection shall  
 622 provide technical assistance, when requested by the Department  
 623 of Revenue, on any technical audits performed pursuant to this  
 624 section.

625 (c) It is grounds for forfeiture of previously claimed and  
 626 received tax credits if the Department of Revenue determines, as  
 627 a result of either an audit or information received from the  
 628 Department of Environmental Protection, that a taxpayer received  
 629 tax credits pursuant to this section to which the taxpayer was  
 630 not entitled. In the case of fraud, the taxpayer shall be  
 631 prohibited from claiming any future tax credits under this  
 632 section ~~or s. 199.1055~~.

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

636 2. The taxpayer shall file with the Department of Revenue  
 637 an amended tax return or such other report as the Department of

638 Revenue prescribes by rule and shall pay any required tax within  
 639 60 days after the taxpayer receives notification from the  
 640 Department of Environmental Protection pursuant to s. 376.30781  
 641 that previously approved tax credits have been revoked or  
 642 modified, if uncontested, or within 60 days after a final order  
 643 is issued following proceedings involving a contested revocation  
 644 or modification order.

645 3. A notice of deficiency may be issued by the Department  
 646 of Revenue at any time within 5 years after the date the  
 647 taxpayer receives notification from the Department of  
 648 Environmental Protection pursuant to s. 376.30781 that  
 649 previously approved tax credits have been revoked or modified.  
 650 If a taxpayer fails to notify the Department of Revenue of any  
 651 change in its tax credit claimed, a notice of deficiency may be  
 652 issued at any time. In either case, the amount of any proposed  
 653 assessment set forth in such notice of deficiency shall be  
 654 limited to the amount of any deficiency resulting under this  
 655 section from the recomputation of the taxpayer's tax for the  
 656 taxable year.

657 4. Any taxpayer that fails to report and timely pay any  
 658 tax due as a result of the forfeiture of its tax credit is in  
 659 violation of this section and is subject to applicable penalty  
 660 and interest.

661 Section 22. Paragraph (a) of subsection (2) and  
 662 subsections (3), (8), and (12) of section 376.30781, Florida  
 663 Statutes, are amended to read:

664 376.30781 Partial tax credits for rehabilitation of  
 665 drycleaning-solvent-contaminated sites and brownfield sites in



666 designated brownfield areas; application process; rulemaking  
 667 authority; revocation authority.--

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

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

674 2. A drycleaning-solvent-contaminated site at which  
 675 cleanup is undertaken by the real property owner pursuant to s.  
 676 376.3078(11), if the real property owner is not also, and has  
 677 never been, the owner or operator of the drycleaning facility  
 678 where the contamination exists; or

679 3. A brownfield site in a designated brownfield area under  
 680 s. 376.80.

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

685 (8) On or before March 1, the Department of Environmental  
 686 Protection shall inform each eligible tax credit applicant of  
 687 the amount of its partial tax credit and provide each eligible  
 688 tax credit applicant with a tax credit certificate that must be  
 689 submitted with its tax return to the Department of Revenue to  
 690 claim the tax credit or be transferred pursuant to ~~s.~~  
 691 ~~199.1055(1)(g) or~~ s. 220.1845(1)(h). Credits will not result in  
 692 the payment of refunds if total credits exceed the amount of tax  
 693 owed.

694 (12) A tax credit applicant who receives state-funded site  
 695 rehabilitation under s. 376.3078(3) for rehabilitation of a  
 696 drycleaning-solvent-contaminated site is ineligible to receive a  
 697 tax credit under ~~s. 199.1055~~ or s. 220.1845 for costs incurred  
 698 by the tax credit applicant in conjunction with the  
 699 rehabilitation of that site during the same time period that  
 700 state-administered site rehabilitation was underway.

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

703 493.6102 Inapplicability of this chapter.--This chapter  
 704 shall not apply to:

705 (13) Any individual employed as a security officer by a  
 706 church or ecclesiastical or denominational organization having  
 707 an established physical place of worship in this state at which  
 708 nonprofit religious services and activities are regularly  
 709 conducted or by a church cemetery ~~religious institution as~~  
 710 defined in s. 199.183(2)(a) to provide security on the  
 711 ~~institution~~ property of the organization or cemetery, and who  
 712 does not carry a firearm in the course of her or his duties.

713 Section 24. Paragraph (b) of subsection (4) of section  
 714 650.05, Florida Statutes, is amended to read:

715 650.05 Plans for coverage of employees of political  
 716 subdivisions.--

717 (4)

718 (b) The grants-in-aid and other revenue referred to in  
 719 paragraph (a) specifically include, but are not limited to,  
 720 minimum foundation program grants to public school districts and  
 721 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,

722 racing, and insurance premium taxes distributed to political  
 723 subdivisions; and amounts specifically appropriated as grants-  
 724 in-aid for mental health, mental retardation, and mosquito  
 725 control programs.

726 Section 25. Subsection (1) of section 655.071, Florida  
 727 Statutes, is amended to read:

728 655.071 International banking facilities; definitions;  
 729 notice before establishment.--

730 (1) "International banking facility" means a set of asset  
 731 and liability accounts segregated on the books and records of a  
 732 banking organization, as that term is defined in s. 201.23  
 733 ~~199.023~~, that includes only international banking facility  
 734 deposits, borrowings, and extensions of credit, as those terms  
 735 shall be defined by the commission pursuant to subsection (2).

736 Section 26. Effective January 1, 2009, subsections (5) and  
 737 (6) of section 733.702, Florida Statutes, are amended to read:

738 733.702 Limitations on presentation of claims.--

739 ~~(5) The Department of Revenue may file a claim against the~~  
 740 ~~estate of a decedent for taxes due under chapter 199 after the~~  
 741 ~~expiration of the time for filing claims provided in subsection~~  
 742 ~~(1), if the department files its claim within 30 days after the~~  
 743 ~~service of the inventory. Upon filing of the estate tax return~~  
 744 ~~with the department as provided in s. 198.13, or to the extent~~  
 745 ~~the inventory or estate tax return is amended or supplemented,~~  
 746 ~~the department has the right to file a claim or to amend its~~  
 747 ~~previously filed claim within 30 days after service of the~~  
 748 ~~estate tax return, or an amended or supplemented inventory or~~

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

751 (5)~~(6)~~ Nothing in this section shall extend the  
 752 limitations period set forth in s. 733.710.

753 Section 27. Effective upon this act becoming a law, the  
 754 executive director of the Department of Revenue may adopt  
 755 emergency rules under ss. 120.536(1) and 120.54, Florida  
 756 Statutes, to implement chapter 199, Florida Statutes, and all  
 757 conditions are deemed met for the adoption of such rules.  
 758 Notwithstanding any other provision of law, such emergency rules  
 759 shall remain effective for 6 months after the date of adoption  
 760 and may be renewed during the pendency of procedures to adopt  
 761 rules addressing the subject of the emergency rules.

762 Section 28. Except as otherwise expressly provided in this  
 763 act, this act shall take effect January 1, 2007.