

1 199.262, 199.272, 199.282, 199.292, and 199.303, Florida
2 Statutes, is repealed.

3 Section 2. Paragraph (c) of subsection (1) of section
4 28.35, Florida Statutes, is amended to read:

5 28.35 Florida Clerks of Court Operations
6 Corporation.--

7 (1)

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

17 Section 3. Paragraph (a) of subsection (1) of section
18 72.011, Florida Statutes, is amended to read:

19 72.011 Jurisdiction of circuit courts in specific tax
20 matters; administrative hearings and appeals; time for
21 commencing action; parties; deposits.--

22 (1)(a) A taxpayer may contest the legality of any
23 assessment or denial of refund of tax, fee, surcharge, permit,
24 interest, or penalty provided for under s. 125.0104, s.
25 125.0108, chapter 198, ~~chapter 199,~~ chapter 201, chapter 202,
26 chapter 203, chapter 206, chapter 207, chapter 210, chapter
27 211, chapter 212, chapter 213, chapter 220, chapter 221, s.
28 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
29 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
30 chapter 563, chapter 564, chapter 565, chapter 624, or s.
31 681.117 by filing an action in circuit court; or,

1 | alternatively, the taxpayer may file a petition under the
2 | applicable provisions of chapter 120. However, once an action
3 | has been initiated under s. 120.56, s. 120.565, s. 120.569, s.
4 | 120.57, or s. 120.80(14)(b), no action relating to the same
5 | subject matter may be filed by the taxpayer in circuit court,
6 | and judicial review shall be exclusively limited to appellate
7 | review pursuant to s. 120.68; and once an action has been
8 | initiated in circuit court, no action may be brought under
9 | chapter 120.

10 | Section 4. Subsections (5) and (6) of section 192.091,
11 | Florida Statutes, are amended to read:

12 | 192.091 Commissions of property appraisers and tax
13 | collectors.--

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

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

1 paid such compensation as ~~is may now be~~ provided by law for
2 such a property appraiser or tax collector.

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

5 196.199 Government property exemption.--

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

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

12 199.023(1)(d), Florida Statutes, 2005, subject to ~~the~~
13 ~~provisions of subsection (7). Such leasehold or other interest~~
14 ~~shall be taxed only as intangible personal property pursuant~~
15 ~~to chapter 199 if rental payments are due in consideration of~~
16 ~~such leasehold or other interest.~~ If no rental payments are
17 due pursuant to the agreement creating such leasehold or other
18 interest, the leasehold or other interest shall be taxed as
19 real property. ~~Nothing in~~ This paragraph does not ~~shall be~~
20 ~~deemed to~~ exempt personal property, buildings, or other real
21 property improvements owned by the lessee from ad valorem
22 taxation.

23 Section 6. Section 196.1993, Florida Statutes, is
24 amended to read:

25 196.1993 Certain agreements with local governments for
26 use of public 196.1993 Certain agreements with local
27 governments for use of public property; exemption.--Any
28 agreement entered into with a local governmental authority
29 prior to January 1, 1969, for use of public property, under
30 which it was understood and agreed in a written instrument or
31 by special act that no ad valorem real property taxes would be

1 | paid by the licensee or lessee, shall be deemed a license or
2 | management agreement for the use or management of public
3 | property. Such interest shall be deemed not to convey an
4 | interest in the property and shall not be subject to ad
5 | valorem real property taxation. ~~Nothing in~~ This section does
6 | not ~~shall be deemed to~~ exempt such a licensee from ~~the ad~~
7 | ~~valorem intangible tax and~~ the ad valorem personal property
8 | tax.

9 | Section 7. Paragraph (b) of subsection (3) of section
10 | 199.1055, Florida Statutes, is amended to read:

11 | 199.1055 Contaminated site rehabilitation tax
12 | credit.--

13 | (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
14 | FORFEITURE.--

15 | (b) In addition to its existing audit and
16 | investigation authority relating to chapter ~~chapters 199 and~~
17 | 220, the Department of Revenue may perform any additional
18 | financial and technical audits and investigations, including
19 | examining the accounts, books, or records of the tax credit
20 | applicant, which are necessary to verify the site
21 | rehabilitation costs included in a tax credit return and to
22 | ensure compliance with this section. The Department of
23 | Environmental Protection shall provide technical assistance,
24 | when requested by the Department of Revenue, on any technical
25 | audits performed under this section.

26 | Section 8. Subsection (19) of section 212.02, Florida
27 | Statutes, is amended to read:

28 | 212.02 Definitions.--The following terms and phrases
29 | when used in this chapter have the meanings ascribed to them
30 | in this section, except where the context clearly indicates a
31 | different meaning:

1 (19) "Tangible personal property" means and includes
2 personal property that ~~which~~ may be seen, weighed, measured,
3 or touched or is in any manner perceptible to the senses,
4 including electric power or energy, boats, motor vehicles and
5 mobile homes as defined in s. 320.01(1) and (2), aircraft as
6 defined in s. 330.27, and all other types of vehicles. The
7 term "tangible personal property" does not include stocks,
8 bonds, notes, insurance, or other obligations or securities;
9 intangible property as defined in s. 717.101(14) ~~intangibles~~
10 ~~as defined by the intangible tax law of the state;~~ or
11 pari-mutuel tickets sold or issued under the racing laws of
12 the state.

13 Section 9. Subsections (3), (6), and (11) of section
14 213.015, Florida Statutes, are amended to read:

15 213.015 Taxpayer rights.--There is created a Florida
16 Taxpayer's Bill of Rights to guarantee that the rights,
17 privacy, and property of Florida taxpayers are adequately
18 safeguarded and protected during tax assessment, collection,
19 and enforcement processes administered under the revenue laws
20 of this state. The Taxpayer's Bill of Rights compiles, in one
21 document, brief but comprehensive statements which explain, in
22 simple, nontechnical terms, the rights and obligations of the
23 Department of Revenue and taxpayers. Section 192.0105 provides
24 additional rights afforded to payors of property taxes and
25 assessments. The rights afforded taxpayers to ensure that
26 their privacy and property are safeguarded and protected
27 during tax assessment and collection are available only
28 insofar as they are implemented in other parts of the Florida
29 Statutes or rules of the Department of Revenue. The rights so
30 guaranteed Florida taxpayers in the Florida Statutes and the
31 departmental rules are:

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

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

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

28 Section 10. Section 213.05, Florida Statutes, is
29 amended to read:

30 213.05 Department of Revenue; control and
31 administration of revenue laws.--The Department of Revenue

1 shall have only those responsibilities for ad valorem taxation
2 specified to the department in chapter 192, taxation, general
3 provisions; chapter 193, assessments; chapter 194,
4 administrative and judicial review of property taxes; chapter
5 195, property assessment administration and finance; chapter
6 196, exemption; chapter 197, tax collections, sales, and
7 liens; ~~chapter 199, intangible personal property taxes;~~ and
8 chapter 200, determination of millage. The Department of
9 Revenue shall have the responsibility of regulating,
10 controlling, and administering all revenue laws and performing
11 all duties as provided in s. 125.0104, the Local Option
12 Tourist Development Act; s. 125.0108, tourist impact tax;
13 chapter 198, estate taxes; chapter 201, excise tax on
14 documents; chapter 202, communications services tax; chapter
15 203, gross receipts taxes; chapter 206, motor and other fuel
16 taxes; chapter 211, tax on production of oil and gas and
17 severance of solid minerals; chapter 212, tax on sales, use,
18 and other transactions; chapter 220, income tax code; chapter
19 221, emergency excise tax; ss. 336.021 and 336.025, taxes on
20 motor fuel and special fuel; s. 370.07(3), Apalachicola Bay
21 oyster surcharge; s. 376.11, pollutant spill prevention and
22 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid
23 battery fees; s. 538.09, registration of secondhand dealers;
24 s. 538.25, registration of secondary metals recyclers; s.
25 624.4621, group self-insurer's fund premium tax; s. 624.5091,
26 retaliatory tax; s. 624.475, commercial self-insurance fund
27 premium tax; ss. 624.509-624.511, insurance code:
28 administration and general provisions; s. 624.515, State Fire
29 Marshal regulatory assessment; s. 627.357, medical malpractice
30 self-insurance premium tax; s. 629.5011, reciprocal insurers
31

1 premium tax; and s. 681.117, motor vehicle warranty
2 enforcement.

3 Section 11. Subsections (1) and (4), paragraphs (k)
4 and (p) of subsection (7), and paragraph (a) of subsection
5 (14) of section 213.053, Florida Statutes, are amended to
6 read:

7 213.053 Confidentiality and information sharing.--

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

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

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 12. 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 13. Subsection (2) of section 213.13, Florida
2 Statutes, is amended to read:

3 213.13 Electronic remittance and distribution of funds
4 collected by clerks of the court.--

5 (2) The funds to be remitted electronically by the
6 clerks include proceeds from the taxes imposed by ~~chapter 199,~~
7 chapter 201, and all other fees, fines, reimbursements, court
8 costs, or other court-related funds that the clerks must remit
9 to the state pursuant to law. At a minimum, these electronic
10 remittance procedures must include:

11 (a) The prescribed reporting frequency and time period
12 for the clerks to remit such funds and the prescribed time
13 period in which the department must electronically deposit the
14 funds received to the appropriate state and local funds and
15 accounts;

16 (b) The electronic format and type of debit remittance
17 system to be used by the clerks to remit the funds to the
18 department;

19 (c) The means of communication used to transmit the
20 required information; and

21 (d) The information that must be submitted with such
22 remittance.

23 Section 14. Section 213.27, Florida Statutes, is
24 amended to read:

25 213.27 Contracts with debt collection agencies and
26 certain vendors.--

27 (1) The Department of Revenue may, for the purpose of
28 collecting any delinquent taxes due from a taxpayer, including
29 taxes for which a bill or notice has been generated, contract
30 with any debt collection agency or attorney doing business
31 within or without this state for the collection of such

1 delinquent taxes, including penalties and interest thereon.
2 The department may also share confidential information
3 pursuant to the contract necessary for the collection of
4 delinquent taxes and taxes for which a billing or notice has
5 been generated. Contracts will be made pursuant to chapter
6 287. The taxpayer must be notified by mail by the department,
7 its employees, or its authorized representative at least 30
8 days prior to commencing any litigation to recover any
9 delinquent taxes. The taxpayer must be notified by mail by the
10 department at least 30 days prior to the initial assignment by
11 the department of the taxpayer's account for the collection of
12 any taxes by the debt collection agency.

13 ~~(2) The department may enter into contracts with any~~
14 ~~individual or business for the purpose of identifying~~
15 ~~intangible personal property tax liability. Contracts may~~
16 ~~provide for the identification of assets subject to the tax on~~
17 ~~intangible personal property, the determination of value of~~
18 ~~such property, the requirement for filing a tax return and the~~
19 ~~collection of taxes due, including applicable penalties and~~
20 ~~interest thereon. The department may share confidential~~
21 ~~information pursuant to the contract necessary for the~~
22 ~~identification of taxable intangible personal property.~~
23 ~~Contracts shall be made pursuant to chapter 287. The taxpayer~~
24 ~~must be notified by mail by the department at least 30 days~~
25 ~~prior to the department assigning identification of intangible~~
26 ~~personal property to an individual or business.~~

27 (2)(3) Any contract may provide, in the discretion of
28 the executive director of the Department of Revenue, the
29 manner in which the compensation for such services will be
30 paid. Under standards established by the department, such
31 compensation shall be added to the amount of the tax and

1 collected as a part thereof by the agency or deducted from the
2 amount of tax, penalty, and interest actually collected.

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

8 ~~(4)(5)~~ The department shall require a bond from the
9 debt collection agency in an amount ~~or the individual or~~
10 ~~business contracted with under subsection (2)~~ not in excess of
11 \$100,000 guaranteeing compliance with the terms of the
12 contract. However, a bond in the amount of \$10,000 is required
13 from a debt collection agency if the agency does not actually
14 collect and remit delinquent funds to the department.

15 ~~(5)(6)~~ The department may, for the purpose of
16 ascertaining the amount of or collecting any taxes due from a
17 person doing mail order business in this state, contract with
18 any auditing agency doing business within or without this
19 state for the purpose of conducting an audit of such mail
20 order business; however, such audit agency may not conduct an
21 audit on behalf of the department of any person domiciled in
22 this state, person registered for sales and use tax purposes
23 in this state, or corporation filing a Florida corporate tax
24 return, if any such person or corporation objects to such
25 audit in writing to the department and the auditing agency.
26 The department shall notify the taxpayer by mail at least 30
27 days before the department assigns the collection of such
28 taxes.

29 ~~(6)(7)~~ Confidential information shared by the
30 department with debt collection or auditing agencies ~~or~~
31 ~~individuals or businesses with which the department has~~

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

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

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

23 (c) Disclosure of information under this subsection
24 must ~~shall~~ be pursuant to a written agreement between the
25 executive director and the private vendors. The vendors shall
26 be bound by the same requirements of confidentiality as the
27 department. Breach of confidentiality is a misdemeanor of the
28 first degree, punishable as provided in s. 775.082 or s.
29 775.083.

30 Section 15. Paragraph (d) of subsection (6) of section
31 215.555, Florida Statutes, is amended to read:

1 215.555 Florida Hurricane Catastrophe Fund.--

2 (6) REVENUE BONDS.--

3 (d) Florida Hurricane Catastrophe Fund Finance
4 Corporation.--

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

7 a. The public benefits corporation created under this
8 paragraph will provide a mechanism necessary for the
9 cost-effective and efficient issuance of bonds. This mechanism
10 will eliminate unnecessary costs in the bond issuance process,
11 thereby increasing the amounts available to pay reimbursement
12 for losses to property sustained as a result of hurricane
13 damage.

14 b. The purpose of such bonds is to fund reimbursements
15 through the Florida Hurricane Catastrophe Fund to pay for the
16 costs of construction, reconstruction, repair, restoration,
17 and other costs associated with damage to properties of
18 policyholders of covered policies due to the occurrence of a
19 hurricane.

20 c. The efficacy of the financing mechanism will be
21 enhanced by the corporation's ownership of the assessments, by
22 the insulation of the assessments from possible bankruptcy
23 proceedings, and by covenants of the state with the
24 corporation's bondholders.

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

28 b. The corporation shall operate under a five-member
29 board of directors consisting of the Governor or a designee,
30 the Chief Financial Officer or a designee, the Attorney
31 General or a designee, the director of the Division of Bond

1 Finance of the State Board of Administration, and the senior
2 employee of the State Board of Administration responsible for
3 operations of the Florida Hurricane Catastrophe Fund.

4 c. The corporation has all of the powers of
5 corporations under chapter 607 and under chapter 617, subject
6 only to the provisions of this subsection.

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

10 e. The corporation may invest in any of the
11 investments authorized under s. 215.47.

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

16 3.a. In actions under chapter 75 to validate any bonds
17 issued by the corporation, the notice required by s. 75.06
18 shall be published only in Leon County and in two newspapers
19 of general circulation in the state, and the complaint and
20 order of the court shall be served only on the State Attorney
21 of the Second Judicial Circuit.

22 b. The state hereby covenants with holders of bonds of
23 the corporation that the state will not repeal or abrogate the
24 power of the board to direct the Office of Insurance
25 Regulation to levy the assessments and to collect the proceeds
26 of the revenues pledged to the payment of such bonds as long
27 as any such bonds remain outstanding unless adequate provision
28 has been made for the payment of such bonds pursuant to the
29 documents authorizing the issuance of such bonds.

30 4. The bonds of the corporation are not a debt of the
31 state or of any political subdivision, and neither the state

1 nor any political subdivision is liable on such bonds. The
2 corporation does not have the power to pledge the credit, the
3 revenues, or the taxing power of the state or of any political
4 subdivision. The credit, revenues, or taxing power of the
5 state or of any political subdivision shall not be deemed to
6 be pledged to the payment of any bonds of the corporation.

7 5.a. The property, revenues, and other assets of the
8 corporation; the transactions and operations of the
9 corporation and the income from such transactions and
10 operations; and all bonds issued under this paragraph and
11 interest on such bonds are exempt from taxation by the state
12 and any political subdivision, including ~~the intangibles tax~~
13 ~~under chapter 199 and~~ the income tax under chapter 220. This
14 exemption does not apply to any tax imposed by chapter 220 on
15 interest, income, or profits on debt obligations owned by
16 corporations other than the Florida Hurricane Catastrophe Fund
17 Finance Corporation.

18 b. All bonds of the corporation shall be and
19 constitute legal investments without limitation for all public
20 bodies of this state; for all banks, trust companies, savings
21 banks, savings associations, savings and loan associations,
22 and investment companies; for all administrators, executors,
23 trustees, and other fiduciaries; for all insurance companies
24 and associations and other persons carrying on an insurance
25 business; and for all other persons who are now or may
26 hereafter be authorized to invest in bonds or other
27 obligations of the state and shall be and constitute eligible
28 securities to be deposited as collateral for the security of
29 any state, county, municipal, or other public funds. This
30 sub-subparagraph shall be considered as additional and
31

1 supplemental authority and shall not be limited without
2 specific reference to this sub-subparagraph.

3 6. The corporation and its corporate existence shall
4 continue until terminated by law; however, no such law shall
5 take effect as long as the corporation has bonds outstanding
6 unless adequate provision has been made for the payment of
7 such bonds pursuant to the documents authorizing the issuance
8 of such bonds. Upon termination of the existence of the
9 corporation, all of its rights and properties in excess of its
10 obligations shall pass to and be vested in the state.

11 Section 16. Section 220.1845, Florida Statutes, is
12 amended to read:

13 220.1845 Contaminated site rehabilitation tax
14 credit.--

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

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

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

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

27 3. A brownfield site in a designated brownfield area
28 under s. 376.80.

29 (b) A tax credit applicant, or multiple tax credit
30 applicants working jointly to clean up a single site, may not
31 be granted more than \$250,000 per year in tax credits for each

1 site voluntarily rehabilitated. Multiple tax credit applicants
2 shall be granted tax credits in the same proportion as their
3 contribution to payment of cleanup costs. Subject to the same
4 conditions and limitations as provided in this section, a
5 municipality, county, or other tax credit applicant which
6 voluntarily rehabilitates a site may receive not more than
7 \$250,000 per year in tax credits which it can subsequently
8 transfer subject to the provisions in paragraph (h).

9 (c) If the credit granted under this section is not
10 fully used in any one year because of insufficient tax
11 liability on the part of the corporation, the unused amount
12 may be carried forward for a period not to exceed 5 years. The
13 carryover credit may be used in a subsequent year when the tax
14 imposed by this chapter for that year exceeds the credit for
15 which the corporation is eligible in that year under this
16 section after applying the other credits and unused carryovers
17 in the order provided by s. 220.02(8). Five years after the
18 date a credit is granted under this section, such credit
19 expires and may not be used. However, if during the 5-year
20 period the credit is transferred, in whole or in part,
21 pursuant to paragraph (h), each transferee has 5 years after
22 the date of transfer to use its credit.

23 (d) A taxpayer that files a consolidated return in
24 this state as a member of an affiliated group under s.
25 220.131(1) may be allowed the credit on a consolidated return
26 basis up to the amount of tax imposed upon the consolidated
27 group.

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

31

1 ~~(e)~~(f) A tax credit applicant that receives
2 state-funded site rehabilitation under s. 376.3078(3) for
3 rehabilitation of a drycleaning-solvent-contaminated site is
4 ineligible to receive credit under this section for costs
5 incurred by the tax credit applicant in conjunction with the
6 rehabilitation of that site during the same time period that
7 state-administered site rehabilitation was underway.

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

11 ~~(g)~~(h)1. Tax credits that may be available under this
12 section to an entity eligible under s. 376.30781 may be
13 transferred after a merger or acquisition to the surviving or
14 acquiring entity and used in the same manner and with the same
15 limitations.

16 2. The entity or its surviving or acquiring entity as
17 described in subparagraph 1., may transfer any unused credit
18 in whole or in units of no less than 25 percent of the
19 remaining credit. The entity acquiring such credit may use it
20 in the same manner and with the same limitation as described
21 in this section. Such transferred credits may not be
22 transferred again although they may succeed to a surviving or
23 acquiring entity subject to the same conditions and
24 limitations as described in this section.

25 3. ~~If in the event~~ If the credit provided for under this
26 section is reduced either as a result of a determination by
27 the Department of Environmental Protection or an examination
28 or audit by the Department of Revenue, such tax deficiency
29 shall be recovered from the first entity, or the surviving or
30 acquiring entity, to have claimed such credit up to the amount
31 of credit taken. Any subsequent deficiencies shall be assessed

1 against any entity acquiring and claiming such credit, or in
2 the case of multiple succeeding entities in the order of
3 credit succession.

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

11 (2) FILING REQUIREMENTS.--Any corporation that wishes
12 to obtain credit under this section must submit with its
13 return a tax credit certificate approving partial tax credits
14 issued by the Department of Environmental Protection under s.
15 376.30781.

16 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
17 FORFEITURE.--

18 (a) The Department of Revenue may adopt rules to
19 prescribe any necessary forms required to claim a tax credit
20 under this section and to provide the administrative
21 guidelines and procedures required to administer this section.

22 (b) In addition to its existing audit and
23 investigation authority relating to ~~chapter 199 and~~ this
24 chapter, the Department of Revenue may perform any additional
25 financial and technical audits and investigations, including
26 examining the accounts, books, or records of the tax credit
27 applicant, which are necessary to verify the site
28 rehabilitation costs included in a tax credit return and to
29 ensure compliance with this section. The Department of
30 Environmental Protection shall provide technical assistance,
31

1 when requested by the Department of Revenue, on any technical
2 audits performed pursuant to this section.

3 (c) It is grounds for forfeiture of previously claimed
4 and received tax credits if the Department of Revenue
5 determines, as a result of either an audit or information
6 received from the Department of Environmental Protection, that
7 a taxpayer received tax credits pursuant to this section to
8 which the taxpayer was not entitled. In the case of fraud, the
9 taxpayer shall be prohibited from claiming any future tax
10 credits under this section ~~or s. 199.1055~~.

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

14 2. The taxpayer shall file with the Department of
15 Revenue an amended tax return or such other report as the
16 Department of Revenue prescribes by rule and shall pay any
17 required tax within 60 days after the taxpayer receives
18 notification from the Department of Environmental Protection
19 pursuant to s. 376.30781 that previously approved tax credits
20 have been revoked or modified, if uncontested, or within 60
21 days after a final order is issued following proceedings
22 involving a contested revocation or modification order.

23 3. A notice of deficiency may be issued by the
24 Department of Revenue at any time within 5 years after the
25 date the taxpayer receives notification from the Department of
26 Environmental Protection pursuant to s. 376.30781 that
27 previously approved tax credits have been revoked or modified.
28 If a taxpayer fails to notify the Department of Revenue of any
29 change in its tax credit claimed, a notice of deficiency may
30 be issued at any time. In either case, the amount of any
31 proposed assessment set forth in such notice of deficiency

1 shall be limited to the amount of any deficiency resulting
2 under this section from the recomputation of the taxpayer's
3 tax for the taxable year.

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

8 Section 17. Paragraph (b) of subsection (2) of section
9 288.039, Florida Statutes, is amended to read:

10 288.039 Employing and Training our Youths (ENTRY).--

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

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

16 1. Taxes on sales, use, and other transactions under
17 chapter 212.

18 2. Corporate income taxes under chapter 220.

19 ~~3. Intangible personal property taxes under chapter~~
20 ~~199.~~

21 ~~3.4.~~ Emergency excise taxes under chapter 221.

22 ~~4.5.~~ Excise taxes on documents under chapter 201.

23 ~~5.6.~~ Ad valorem taxes paid, as defined in s.

24 220.03(1).

25 ~~6.7.~~ Insurance premium taxes under s. 624.509.

26 ~~7.8.~~ Occupational license fees under chapter 205.

27
28 However, an eligible business may not receive a refund under
29 this section for any amount of credit, refund, or exemption
30 granted to that business for any of such taxes or fees. If a
31 refund for such taxes or fees is provided by the office, which

1 | taxes or fees are subsequently adjusted by the application of
2 | any credit, refund, or exemption granted to the eligible
3 | business other than as provided in this section, the business
4 | shall reimburse the office for the amount of that credit,
5 | refund, or exemption. An eligible business shall notify and
6 | tender payment to the office within 20 days after receiving
7 | any credit, refund, or exemption other than the one provided
8 | in this section.

9 | Section 18. Paragraph (f) of subsection (2) of section
10 | 288.1045, Florida Statutes, is amended to read:

11 | 288.1045 Qualified defense contractor tax refund
12 | program.--

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

14 | (f) After entering into a tax refund agreement
15 | pursuant to subsection (4), a qualified applicant may receive
16 | refunds from the Economic Development Trust Fund for the
17 | following taxes due and paid by the qualified applicant
18 | beginning with the applicant's first taxable year that begins
19 | after entering into the agreement:

20 | 1. Taxes on sales, use, and other transactions paid
21 | pursuant to chapter 212.

22 | 2. Corporate income taxes paid pursuant to chapter
23 | 220.

24 | ~~3. Intangible personal property taxes paid pursuant to~~
25 | ~~chapter 199.~~

26 | 3.4. Emergency excise taxes paid pursuant to chapter
27 | 221.

28 | 4.5. Excise taxes paid on documents pursuant to
29 | chapter 201.

30 | 5.6. Ad valorem taxes paid, as defined in s.
31 | 220.03(1)(a) on June 1, 1996.

1 ~~6.7.~~ State communications services taxes administered
2 under chapter 202. This provision does not apply to the gross
3 receipts tax imposed under chapter 203 and administered under
4 chapter 202 or the local communications services tax
5 authorized under s. 202.19.
6

7 However, a qualified applicant may not receive a tax refund
8 pursuant to this section for any amount of credit, refund, or
9 exemption granted such contractor for any of such taxes. If a
10 refund for such taxes is provided by the office, which taxes
11 are subsequently adjusted by the application of any credit,
12 refund, or exemption granted to the qualified applicant other
13 than that provided in this section, the qualified applicant
14 shall reimburse the Economic Development Trust Fund for the
15 amount of such credit, refund, or exemption. A qualified
16 applicant must notify and tender payment to the office within
17 20 days after receiving a credit, refund, or exemption, other
18 than that provided in this section. The addition of
19 communications services taxes administered under chapter 202
20 is remedial in nature and retroactive to October 1, 2001. The
21 office may make supplemental tax refund payments to allow for
22 tax refunds for communications services taxes paid by an
23 eligible qualified defense contractor after October 1, 2001.

24 Section 19. Paragraph (c) of subsection (2) of section
25 288.106, Florida Statutes, is amended to read:

26 288.106 Tax refund program for qualified target
27 industry businesses.--

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

29 (c) After entering into a tax refund agreement under
30 subsection (4), a qualified target industry business may:
31

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

5 a. Corporate income taxes under chapter 220.

6 b. Insurance premium tax under s. 624.509.

7 2. Receive refunds from the account for the following
8 taxes due and paid by that business after entering into the
9 agreement:

10 a. Taxes on sales, use, and other transactions under
11 chapter 212.

12 ~~b. Intangible personal property taxes under chapter~~
13 ~~199.~~

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

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

16 d.e. Ad valorem taxes paid, as defined in s.
17 220.03(1).

18 e.f. State communications services taxes administered
19 under chapter 202. This provision does not apply to the gross
20 receipts tax imposed under chapter 203 and administered under
21 chapter 202 or the local communications services tax
22 authorized under s. 202.19.

23
24 The addition of state communications services taxes
25 administered under chapter 202 is remedial in nature and
26 retroactive to October 1, 2001. The office may make
27 supplemental tax refund payments to allow for tax refunds for
28 communications services taxes paid by an eligible qualified
29 target industry business after October 1, 2001.

30 Section 20. Paragraph (g) of subsection (1) of section
31 288.1067, Florida Statutes, is amended to read:

1 | 288.1067 Confidentiality of records.--

2 | (1) The following information held by the Office of
3 | Tourism, Trade, and Economic Development, Enterprise Florida,
4 | Inc., or county or municipal governmental entities, and their
5 | employees or agents, pursuant to the incentive programs for
6 | qualified businesses as provided in s. 220.191, s. 288.1045,
7 | s. 288.106, s. 288.108, or s. 288.1088 is confidential and
8 | exempt from the provisions of s. 119.07(1) and s. 24(a), Art.
9 | I of the State Constitution, for a period not to exceed the
10 | duration of the relevant tax refund, tax credit, or incentive
11 | agreement:

12 | (g) The amount of:

13 | 1. Taxes on sales, use, and other transactions paid
14 | pursuant to chapter 212;

15 | 2. Corporate income taxes paid pursuant to chapter
16 | 220;

17 | ~~3. Intangible personal property taxes paid pursuant to~~
18 | ~~chapter 199;~~

19 | 3.4. Emergency excise taxes paid pursuant to chapter
20 | 221;

21 | 4.5. Insurance premium taxes paid pursuant to chapter
22 | 624;

23 | 5.6. Excise taxes paid on documents pursuant to
24 | chapter 201; or

25 | 6.7. Ad valorem taxes paid, as defined in s.
26 | 220.03(1),

27 |

28 | which the qualified business reports on its application for
29 | certification or reports during the term of the tax refund
30 | agreement, and for which the qualified business claims a tax
31 | refund under s. 288.1045 or s. 288.106, and any such

1 information held as evidence of the achievement or
2 nonachievement of performance items contained in the tax
3 refund agreement.

4 Section 21. Paragraph (a) of subsection (2) and
5 subsections (3) and (12) of section 376.30781, Florida
6 Statutes, are amended to read:

7 376.30781 Partial tax credits for rehabilitation of
8 drycleaning-solvent-contaminated sites and brownfield sites in
9 designated brownfield areas; application process; rulemaking
10 authority; revocation authority.--

11 (2)(a) A credit in the amount of 35 percent of the
12 costs of voluntary cleanup activity that is integral to site
13 rehabilitation at the following sites is allowed pursuant to
14 s. ss. 199.1055 and 220.1845:

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

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

22 3. A brownfield site in a designated brownfield area
23 under s. 376.80.

24 (3) The Department of Environmental Protection shall
25 be responsible for allocating the tax credits provided for in
26 s. ss. 199.1055 and 220.1845, not to exceed a total of \$2
27 million in tax credits annually.

28 (12) A tax credit applicant who receives state-funded
29 site rehabilitation under s. 376.3078(3) for rehabilitation of
30 a drycleaning-solvent-contaminated site is ineligible to
31 receive a tax credit under ~~s. 199.1055~~ or s. 220.1845 for

1 | costs incurred by the tax credit applicant in conjunction with
2 | the rehabilitation of that site during the same time period
3 | that state-administered site rehabilitation was underway.

4 | Section 22. Subsection (13) of section 493.6102,
5 | Florida Statutes, is amended to read:

6 | 493.6102 Inapplicability of this chapter.--This
7 | chapter shall not apply to:

8 | (13) Any individual employed as a security officer by
9 | a church or ecclesiastical or denominational organization
10 | having an established physical place of worship in this state
11 | at which nonprofit religious services and activities are
12 | regularly conducted or by a church cemetery ~~religious~~
13 | ~~institution as defined in s. 199.183(2)(a)~~ to provide security
14 | on the ~~institution~~ property of the organization or cemetery,
15 | and who does not carry a firearm in the course of her or his
16 | duties.

17 | Section 23. Paragraph (a) of subsection (3) of section
18 | 516.031, Florida Statutes, is amended to read:

19 | 516.031 Finance charge; maximum rates.--

20 | (3) OTHER CHARGES.--

21 | (a) In addition to the interest, delinquency, and
22 | insurance charges herein provided for, no further or other
23 | charges or amount whatsoever for any examination, service,
24 | commission, or other thing or otherwise shall be directly or
25 | indirectly charged, contracted for, or received as a condition
26 | to the grant of a loan, except:

27 | 1. An amount not to exceed \$10 to reimburse a portion
28 | of the costs for investigating the character and credit of the
29 | person applying for the loan;

30 | 2. An annual fee of \$25 on the anniversary date of
31 | each line-of-credit account;

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

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

7 4.5. The documentary excise tax and lawful fees, if
8 any, actually and necessarily paid out by the licensee to any
9 public officer for filing, recording, or releasing in any
10 public office any instrument securing the loan, which fees may
11 be collected when the loan is made or at any time thereafter;

12 5.6. The premium payable for any insurance in lieu of
13 perfecting any security interest otherwise required by the
14 licensee in connection with the loan, if the premium does not
15 exceed the fees which would otherwise be payable, which
16 premium may be collected when the loan is made or at any time
17 thereafter;

18 6.7. Actual and reasonable attorney's fees and court
19 costs as determined by the court in which suit is filed;

20 7.8. Actual and commercially reasonable expenses of
21 repossession, storing, repairing and placing in condition for
22 sale, and selling of any property pledged as security; or

23 8.9. A delinquency charge not to exceed \$10 for each
24 payment in default for a period of not less than 10 days, if
25 the charge is agreed upon, in writing, between the parties
26 before imposing the charge.

27
28 Any charges, including interest, in excess of the combined
29 total of all charges authorized and permitted by this chapter
30 constitute a violation of chapter 687 governing interest and
31 usury, and the penalties of that chapter apply. In the event

1 of a bona fide error, the licensee shall refund or credit the
2 borrower with the amount of the overcharge immediately but
3 within 20 days from the discovery of such error.

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

6 627.311 Joint underwriters and joint reinsurers;
7 public records and public meetings exemptions.--

8 (5)

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

14 Section 25. Paragraph (j) of subsection (6) of section
15 627.351, Florida Statutes, is amended to read:

16 627.351 Insurance risk apportionment plans.--

17 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

18 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
19 ~~is shall be considered a political subdivision of the state~~
20 ~~and shall be~~ exempt from the corporate income tax. The
21 premiums, assessments, investment income, and other revenue of
22 the corporation are funds received for providing property
23 insurance coverage as required by this subsection, paying
24 claims for Florida citizens insured by the corporation,
25 securing and repaying debt obligations issued by the
26 corporation, and conducting all other activities of the
27 corporation, and shall not be considered taxes, fees,
28 licenses, or charges for services imposed by the Legislature
29 on individuals, businesses, or agencies outside state
30 government. Bonds and other debt obligations issued by or on
31 behalf of the corporation are not to be considered "state

1 | bonds" within the meaning of s. 215.58(8). The corporation is
2 | not subject to the procurement provisions of chapter 287, and
3 | policies and decisions of the corporation relating to
4 | incurring debt, levying of assessments and the sale, issuance,
5 | continuation, terms and claims under corporation policies, and
6 | all services relating thereto, are not subject to the
7 | provisions of chapter 120. The corporation is not required to
8 | obtain or to hold a certificate of authority issued by the
9 | office, nor is it required to participate as a member insurer
10 | of the Florida Insurance Guaranty Association. However, the
11 | corporation is required to pay, in the same manner as an
12 | authorized insurer, assessments pledged by the Florida
13 | Insurance Guaranty Association to secure bonds issued or other
14 | indebtedness incurred to pay covered claims arising from
15 | insurer insolvencies caused by, or proximately related to,
16 | hurricane losses. It is the intent of the Legislature that the
17 | tax exemptions provided in this paragraph will augment the
18 | financial resources of the corporation to better enable the
19 | corporation to fulfill its public purposes. Any bonds issued
20 | by the corporation, their transfer, and the income therefrom,
21 | including any profit made on the sale thereof, shall at all
22 | times be free from taxation of every kind by the state and any
23 | political subdivision or local unit or other instrumentality
24 | thereof; however, this exemption does not apply to any tax
25 | imposed by chapter 220 on interest, income, or profits on debt
26 | obligations owned by corporations other than the corporation.

27 | Section 26. Paragraph (b) of subsection (4) of section
28 | 650.05, Florida Statutes, is amended to read:

29 | 650.05 Plans for coverage of employees of political
30 | subdivisions.--

31 | (4)

1 (b) The grants-in-aid and other revenue referred to in
2 paragraph (a) specifically include, but are not limited to,
3 minimum foundation program grants to public school districts
4 and community colleges; gasoline, motor fuel, ~~intangible,~~
5 cigarette, racing, and insurance premium taxes distributed to
6 political subdivisions; and amounts specifically appropriated
7 as grants-in-aid for mental health, mental retardation, and
8 mosquito control programs.

9 Section 27. Subsection (1) of section 655.071, Florida
10 Statutes, is amended to read:

11 655.071 International banking facilities; definitions;
12 notice before establishment.--

13 (1) As used in this section, the term:

14 (a) "Banking organization" means:

15 1. A bank organized and existing under the laws of
16 this state;

17 2. A national bank organized and existing pursuant to
18 the National Bank Act, 12 U.S.C. ss. 21 et seq., and
19 maintaining its principal office in this state;

20 3. An Edge Act corporation organized pursuant to s.
21 25(a) of the Federal Reserve Act, 12 U.S.C. ss. 611 et seq.,
22 and maintaining an office in this state;

23 4. An international bank agency licensed pursuant to
24 the laws of this state;

25 5. A federal agency licensed pursuant to ss. 4 and 5
26 of the International Banking Act of 1978 to maintain an office
27 in this state;

28 6. A savings association organized and existing under
29 the laws of this state;

30 7. A federal association organized and existing
31 pursuant to the Home Owners' Loan Act of 1933, 12 U.S.C. ss.

1 1461 et seq., and maintaining its principal office in this
2 state; or

3 8. A Florida export finance corporation organized and
4 existing pursuant to part V of chapter 288.

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

12 Section 28. Subsection (5) of section 733.702, Florida
13 Statutes, is amended to read:

14 733.702 Limitations on presentation of claims.--

15 (5) The Department of Revenue may file a claim against
16 the estate of a decedent for taxes due under chapter 199,
17 Florida Statutes, 2005, after the expiration of the time for
18 filing claims provided in subsection (1), if the department
19 files its claim within 30 days after the service of the
20 inventory. Upon filing of the estate tax return with the
21 department as provided in s. 198.13, or to the extent the
22 inventory or estate tax return is amended or supplemented, the
23 department has the right to file a claim or to amend its
24 previously filed claim within 30 days after service of the
25 estate tax return, or an amended or supplemented inventory or
26 filing of an amended or supplemental estate tax return, as to
27 the additional information disclosed.

28 Section 29. Paragraph (a) of subsection (1) of section
29 766.105, Florida Statutes, is amended to read:

30 766.105 Florida Patient's Compensation Fund.--

31

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

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

8 Section 30. Subsection (5) of s. 192.032, subsection
9 (3) of s. 192.042, subsection (4) of s. 193.114, and
10 subsection (6) of s. 341.840, Florida Statutes, are repealed.

11 Section 31. Paragraph (a) of subsection (4) of section
12 192.0105, Florida Statutes, is amended to read:

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

1 to state taxpayers in the Florida Statutes and the
2 departmental rules include:

3 (4) THE RIGHT TO CONFIDENTIALITY.--

4 (a) The right to have information kept confidential,
5 including federal tax information, ad valorem tax returns,
6 social security numbers, all financial records produced by the
7 taxpayer, Form DR-219 returns for documentary stamp tax
8 information, and sworn statements of gross income, copies of
9 federal income tax returns for the prior year, wage and
10 earnings statements (W-2 forms), and other documents (see ss.
11 192.105, 193.074, 193.114(5) ~~193.114(6)~~, 195.027(3) and (6),
12 and 196.101(4)(c)).

13 Section 32. This act shall take effect January 1,
14 2007.

15 *****

16
17 SENATE SUMMARY

18 Repeals the tax on intangible personal property effective
19 January 1, 2007.
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