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A bill to be entitled

An act relating to the 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, 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183, 199.185, 199.1851, 199.202, 199.212, 199.218, 199.232, 199.262, 199.272, 199.282, 199.292, and 199.303, F.S., relating to the intangible personal property tax; amending ss. 28.35, 72.011, 192.0105, 192.032, 192.042, 192.091, 193.114, 196.015, 196.199, 196.1993, 212.02, 213.015, 213.05, 213.053, 213.054, 213.13, 213.27, 215.555, 220.1845, 288.039, 288.1045, 288.106, 288.1067, 341.840, 376.30781, 493.6102, 516.031, 627.311, 627.351, 650.05, 655.071, 733.702, and 766.105, F.S., to conform to the repeal of the intangible personal property tax; providing an effective date.

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, 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183, 199.185, 199.1851, 199.202, 199.212, 199.218, 199.232, 199.262, 199.272, 199.282, 199.292, and 199.303, Florida Statutes, are repealed.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.--

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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 (1) of section
 40 72.011, Florida Statutes, is amended to read:

41 72.011 Jurisdiction of circuit courts in specific tax
 42 matters; administrative hearings and appeals; time for
 43 commencing action; parties; deposits.--

44 (1) (a) A taxpayer may contest the legality of any
 45 assessment or denial of refund of tax, fee, surcharge, permit,
 46 interest, or penalty provided for under s. 125.0104, s.
 47 125.0108, chapter 198, ~~chapter 199,~~ chapter 201, chapter 202,
 48 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
 49 chapter 212, chapter 213, chapter 220, chapter 221, s.
 50 370.07(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
 51 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 52 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 53 681.117 by filing an action in circuit court; or, alternatively,
 54 the taxpayer may file a petition under the applicable provisions
 55 of chapter 120. However, once an action has been initiated under
 56 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.

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57 120.80(14)(b), no action relating to the same subject matter may
 58 be filed by the taxpayer in circuit court, and judicial review
 59 shall be exclusively limited to appellate review pursuant to s.
 60 120.68; and once an action has been initiated in circuit court,
 61 no action may be brought under chapter 120.

62 Section 4. Paragraph (a) of subsection (4) of section
 63 192.0105, Florida Statutes, is amended to read:

64 192.0105 Taxpayer rights.--There is created a Florida
 65 Taxpayer's Bill of Rights for property taxes and assessments to
 66 guarantee that the rights, privacy, and property of the
 67 taxpayers of this state are adequately safeguarded and protected
 68 during tax levy, assessment, collection, and enforcement
 69 processes administered under the revenue laws of this state. The
 70 Taxpayer's Bill of Rights compiles, in one document, brief but
 71 comprehensive statements that summarize the rights and
 72 obligations of the property appraisers, tax collectors, clerks
 73 of the court, local governing boards, the Department of Revenue,
 74 and taxpayers. Additional rights afforded to payors of taxes and
 75 assessments imposed under the revenue laws of this state are
 76 provided in s. 213.015. The rights afforded taxpayers to assure
 77 that their privacy and property are safeguarded and protected
 78 during tax levy, assessment, and collection are available only
 79 insofar as they are implemented in other parts of the Florida
 80 Statutes or rules of the Department of Revenue. The rights so
 81 guaranteed to state taxpayers in the Florida Statutes and the
 82 departmental rules include:

83 (4) THE RIGHT TO CONFIDENTIALITY.--

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84 (a) The right to have information kept confidential,
 85 including federal tax information, ad valorem tax returns,
 86 social security numbers, all financial records produced by the
 87 taxpayer, Form DR-219 returns for documentary stamp tax
 88 information, and sworn statements of gross income, copies of
 89 federal income tax returns for the prior year, wage and earnings
 90 statements (W-2 forms), and other documents (see ss. 192.105,
 91 193.074, 193.114 (5) ~~(6)~~, 195.027(3) and (6), and 196.101(4)(c)).

92 Section 5. Subsections (5), (6), and (7) of section
 93 192.032, Florida Statutes, are amended to read:

94 192.032 Situs of property for assessment purposes.--All
 95 property shall be assessed according to its situs as follows:

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

98 (5) ~~(6)~~ (a) Notwithstanding the provisions of subsection
 99 (2), personal property used as a marine cargo container in the
 100 conduct of foreign or interstate commerce shall not be deemed to
 101 have acquired a taxable situs within a county when the property
 102 is temporarily halted or stored within the state for a period
 103 not exceeding 180 days.

104 (b) "Marine cargo container" means a nondisposable
 105 receptacle which is of a permanent character, strong enough to
 106 be suitable for repeated use; which is specifically designed to
 107 facilitate the carriage of goods by one or more modes of
 108 transport, one of which shall be by ocean vessel, without
 109 intermediate reloading; and which is fitted with devices
 110 permitting its ready handling, particularly in the transfer from
 111 one transport mode to another. The term "marine cargo container"

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112 includes a container when carried on a chassis but does not
 113 include a vehicle or packaging.

114 (6)~~(7)~~ Notwithstanding any other provision of this
 115 section, tangible personal property used in traveling shows such
 116 as carnivals, ice shows, or circuses shall be deemed to be
 117 physically present or habitually located or typically present
 118 only to the extent the value of such property is multiplied by a
 119 fraction, the numerator of which is the number of days such
 120 property is present in Florida during the taxable year and the
 121 denominator of which is the number of days in the taxable year.
 122 However, railroad property of such traveling shows shall be
 123 taxable under s. 193.085(4)(b) and not under this section.

124 Section 6. Subsection (3) of section 192.042, Florida
 125 Statutes, is amended to read:

126 192.042 Date of assessment.--All property shall be
 127 assessed according to its just value as follows:

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

130 Section 7. Subsections (5) and (6) of section 192.091,
 131 Florida Statutes, are amended to read:

132 192.091 Commissions of property appraisers and tax
 133 collectors.--

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

137 (6) If a ~~Provided, further, that~~ where any property
 138 appraiser or tax collector in the state is receiving
 139 compensation for expenses in conducting his or her office or by

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140 way of salary pursuant to any act of the Legislature other than
 141 the general law fixing compensation of property appraisers, such
 142 property appraiser or tax collector may file a declaration in
 143 writing with the board of county commissioners of his or her
 144 county electing to come under the provisions of this section,
 145 and thereupon such property appraiser or tax collector shall be
 146 paid compensation in accordance with the provisions hereof, and
 147 shall not be entitled to the benefit of the said special or
 148 local act. If such property appraiser or tax collector does not
 149 so elect, he or she shall continue to be paid such compensation
 150 as may now be provided by law for such property appraiser or tax
 151 collector.

152 Section 8. Subsections (4), (5), and (6) of section
 153 193.114, Florida Statutes, are amended to read:

154 193.114 Preparation of assessment rolls.--

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

158 (4)~~(5)~~ For every change made to the assessed or taxable
 159 value of a parcel on an assessment roll subsequent to the
 160 mailing of the notice provided for in s. 200.069, the property
 161 appraiser shall document the reason for such change in the
 162 public records of the office of the property appraiser in a
 163 manner acceptable to the executive director or the executive
 164 director's designee. For every change that decreases the
 165 assessed or taxable value of a parcel on an assessment roll
 166 between the time of complete submission of the tax roll pursuant
 167 to s. 193.1142(3) and mailing of the notice provided for in s.

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168 200.069, the property appraiser shall document the reason for
169 such change in the public records of the office of the property
170 appraiser in a manner acceptable to the executive director or
171 the executive director's designee. Changes made by the value
172 adjustment board are not subject to the requirements of this
173 subsection.

174 (5)~~(6)~~ For proprietary purposes, including the furnishing
175 or sale of copies of the tax roll under s. 119.07(1), the
176 property appraiser is the custodian of the tax roll and the
177 copies of it which are maintained by any state agency. The
178 department or any state or local agency may use copies of the
179 tax roll received by it for official purposes and shall permit
180 inspection and examination thereof under s. 119.07(1), but is
181 not required to furnish copies of the records. A social security
182 number submitted under s. 196.011(1) is confidential and exempt
183 from s. 24(a), Art. I of the State Constitution and the
184 provisions of s. 119.07(1). A copy of documents containing the
185 numbers furnished or sold by the property appraiser, except a
186 copy furnished to the department, or a copy of documents
187 containing social security numbers provided by the department or
188 any state or local agency for inspection or examination by the
189 public, must exclude those social security numbers.

190 Section 9. Subsection (9) of section 196.015, Florida
191 Statutes, is amended to read:

192 196.015 Permanent residency; factual determination by
193 property appraiser.--Intention to establish a permanent
194 residence in this state is a factual determination to be made,
195 in the first instance, by the property appraiser. Although any

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196 one factor is not conclusive of the establishment or
 197 nonestablishment of permanent residence, the following are
 198 relevant factors that may be considered by the property
 199 appraiser in making his or her determination as to the intent of
 200 a person claiming a homestead exemption to establish a permanent
 201 residence in this state:

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

204 Section 10. Paragraph (b) of subsection (2) of section
 205 196.199, Florida Statutes, is amended to read:

206 196.199 Government property exemption.--

207 (2) Property owned by the following governmental units but
 208 used by nongovernmental lessees shall only be exempt from
 209 taxation under the following conditions:

210 (b) Except as provided in paragraph (c), the exemption
 211 provided by this subsection shall not apply to those portions of
 212 a leasehold or other possessory interest in real property,
 213 except for any leasehold or other possessory interest described
 214 in s. 4(a), Art. VII of the State Constitution or subsection
 215 (7), owned by the United States, the state, any political
 216 subdivision of the state, any municipality of the state, or any
 217 agency, authority, and other public body corporate of the state,
 218 which are undeveloped or predominantly used for residential or
 219 commercial purposes and upon which rental payments are due
 220 defined by s. 199.023(1)(d), subject to the provisions of
 221 subsection (7). ~~Such leasehold or other interest shall be taxed~~
 222 ~~only as intangible personal property pursuant to chapter 199 if~~
 223 ~~rental payments are due in consideration of such leasehold or~~

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224 ~~other interest.~~ If no rental payments are due pursuant to the
 225 agreement creating such leasehold or other interest, the
 226 leasehold or other interest shall be taxed as real property.
 227 Nothing in this paragraph shall be deemed to exempt personal
 228 property, buildings, or other real property improvements owned
 229 by the lessee from ad valorem taxation.

230 Section 11. Section 196.1993, Florida Statutes, is amended
 231 to read:

232 196.1993 Certain agreements with local governments for use
 233 of public property; exemption.--Any agreement entered into with
 234 a local governmental authority prior to January 1, 1969, for use
 235 of public property, under which it was understood and agreed in
 236 a written instrument or by special act that no ad valorem real
 237 property taxes would be paid by the licensee or lessee, shall be
 238 deemed a license or management agreement for the use or
 239 management of public property. Such interest shall be deemed not
 240 to convey an interest in the property and shall not be subject
 241 to ad valorem real property taxation. Nothing in this section
 242 shall be deemed to exempt such licensee from ~~the ad valorem~~
 243 ~~intangible tax and~~ the ad valorem personal property tax.

244 Section 12. Subsection (19) of section 212.02, Florida
 245 Statutes, is amended to read:

246 212.02 Definitions.--The following terms and phrases when
 247 used in this chapter have the meanings ascribed to them in this
 248 section, except where the context clearly indicates a different
 249 meaning:

250 (19) "Tangible personal property" means and includes
 251 personal property which may be seen, weighed, measured, or

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252 touched or is in any manner perceptible to the senses, including
 253 electric power or energy, boats, motor vehicles and mobile homes
 254 as defined in s. 320.01(1) and (2), aircraft as defined in s.
 255 330.27, and all other types of vehicles. The term "tangible
 256 personal property" does not include stocks, bonds, notes,
 257 insurance, or other obligations or securities; ~~intangibles as~~
 258 ~~defined by the intangible tax law of the state;~~ or pari-mutuel
 259 tickets sold or issued under the racing laws of the state.

260 Section 13. Subsections (3), (6), and (11) of section
 261 213.015, Florida Statutes, are amended to read:

262 213.015 Taxpayer rights.--There is created a Florida
 263 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 264 and property of Florida taxpayers are adequately safeguarded and
 265 protected during tax assessment, collection, and enforcement
 266 processes administered under the revenue laws of this state. The
 267 Taxpayer's Bill of Rights compiles, in one document, brief but
 268 comprehensive statements which explain, in simple, nontechnical
 269 terms, the rights and obligations of the Department of Revenue
 270 and taxpayers. Section 192.0105 provides additional rights
 271 afforded to payors of property taxes and assessments. The rights
 272 afforded taxpayers to ensure that their privacy and property are
 273 safeguarded and protected during tax assessment and collection
 274 are available only insofar as they are implemented in other
 275 parts of the Florida Statutes or rules of the Department of
 276 Revenue. The rights so guaranteed Florida taxpayers in the
 277 Florida Statutes and the departmental rules are:

278 (3) The right to be represented or advised by counsel or
 279 other qualified representatives at any time in administrative

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280 interactions with the department, the right to procedural
 281 safeguards with respect to recording of interviews during tax
 282 determination or collection processes conducted by the
 283 department, the right to be treated in a professional manner by
 284 department personnel, and the right to have audits, inspections
 285 of records, and interviews conducted at a reasonable time and
 286 place except in criminal and internal investigations (see ss.
 287 198.06, ~~199.218~~, 201.11(1), 203.02, 206.14, 211.125(3),
 288 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 289 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

290 (6) The right to be informed of impending collection
 291 actions which require sale or seizure of property or freezing of
 292 assets, except jeopardy assessments, and the right to at least
 293 30 days' notice in which to pay the liability or seek further
 294 review (see ss. 198.20, ~~199.262~~, 201.16, 206.075, 206.24,
 295 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 296 213.73(3), 213.731, and 220.739).

297 (11) The right to procedures for requesting cancellation,
 298 release, or modification of liens filed by the department and
 299 for requesting that any lien which is filed in error be so noted
 300 on the lien cancellation filed by the department, in public
 301 notice, and in notice to any credit agency at the taxpayer's
 302 request (see ss. 198.22, ~~199.262~~, 212.15(4), 213.733, and
 303 220.819).

304 Section 14. Section 213.05, Florida Statutes, is amended
 305 to read:

306 213.05 Department of Revenue; control and administration
 307 of revenue laws.--The Department of Revenue shall have only

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308 those responsibilities for ad valorem taxation specified to the
 309 department in chapter 192, taxation, general provisions; chapter
 310 193, assessments; chapter 194, administrative and judicial
 311 review of property taxes; chapter 195, property assessment
 312 administration and finance; chapter 196, exemption; chapter 197,
 313 tax collections, sales, and liens; ~~chapter 199, intangible~~
 314 ~~personal property taxes~~, and chapter 200, determination of
 315 millage. The Department of Revenue shall have the responsibility
 316 of regulating, controlling, and administering all revenue laws
 317 and performing all duties as provided in s. 125.0104, the Local
 318 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 319 chapter 198, estate taxes; chapter 201, excise tax on documents;
 320 chapter 202, communications services tax; chapter 203, gross
 321 receipts taxes; chapter 206, motor and other fuel taxes; chapter
 322 211, tax on production of oil and gas and severance of solid
 323 minerals; chapter 212, tax on sales, use, and other
 324 transactions; chapter 220, income tax code; chapter 221,
 325 emergency excise tax; ss. 336.021 and 336.025, taxes on motor
 326 fuel and special fuel; s. 370.07(3), Apalachicola Bay oyster
 327 surcharge; s. 376.11, pollutant spill prevention and control; s.
 328 403.718, waste tire fees; s. 403.7185, lead-acid battery fees;
 329 s. 538.09, registration of secondhand dealers; s. 538.25,
 330 registration of secondary metals recyclers; s. 624.4621, group
 331 self-insurer's fund premium tax; s. 624.5091, retaliatory tax;
 332 s. 624.475, commercial self-insurance fund premium tax; ss.
 333 624.509-624.511, insurance code: administration and general
 334 provisions; s. 624.515, State Fire Marshal regulatory
 335 assessment; s. 627.357, medical malpractice self-insurance

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336 premium tax; s. 629.5011, reciprocal insurers premium tax; and
 337 s. 681.117, motor vehicle warranty enforcement.

338 Section 15. Subsections (1) and (4), paragraphs (k) and
 339 (p) of subsection (7), and paragraph (a) of subsection (14) of
 340 section 213.053, Florida Statutes, are amended to read:

341 213.053 Confidentiality and information sharing.--

342 (1) (a) The provisions of this section apply to s.
 343 125.0104, county government; s. 125.0108, tourist impact tax;
 344 chapter 175, municipal firefighters' pension trust funds;
 345 chapter 185, municipal police officers' retirement trust funds;
 346 chapter 198, estate taxes; ~~chapter 199, intangible personal~~
 347 ~~property taxes~~; chapter 201, excise tax on documents; chapter
 348 203, gross receipts taxes; chapter 211, tax on severance and
 349 production of minerals; chapter 212, tax on sales, use, and
 350 other transactions; chapter 220, income tax code; chapter 221,
 351 emergency excise tax; s. 252.372, emergency management,
 352 preparedness, and assistance surcharge; s. 370.07(3),
 353 Apalachicola Bay oyster surcharge; chapter 376, pollutant spill
 354 prevention and control; s. 403.718, waste tire fees; s.
 355 403.7185, lead-acid battery fees; s. 538.09, registration of
 356 secondhand dealers; s. 538.25, registration of secondary metals
 357 recyclers; ss. 624.501 and 624.509-624.515, insurance code; s.
 358 681.117, motor vehicle warranty enforcement; and s. 896.102,
 359 reports of financial transactions in trade or business.

360 (b) The provisions of this section also apply to chapter
 361 202, the Communications Services Tax Simplification Law. This
 362 paragraph is subject to the Open Government Sunset Review Act of
 363 1995 in accordance with s. 119.15, and shall stand repealed on

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364 October 2, 2006, unless reviewed and saved from repeal through
 365 reenactment by the Legislature.

366 (4) Nothing contained in this section shall prevent the
 367 department from publishing statistics so classified as to
 368 prevent the identification of particular accounts, reports,
 369 declarations, or returns or prevent the department from
 370 disclosing to the Chief Financial Officer the names and
 371 addresses of those taxpayers who have claimed ~~an exemption~~
 372 ~~pursuant to s. 199.185(1)(i) or~~ a deduction pursuant to s.
 373 220.63(5).

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

376 (k)1. Payment information relative to chapters ~~199,~~ 201,
 377 212, 220, 221, and 624 to the Office of Tourism, Trade, and
 378 Economic Development, or its employees or agents that are
 379 identified in writing by the office to the department, in the
 380 administration of the tax refund program for qualified defense
 381 contractors authorized by s. 288.1045 and the tax refund program
 382 for qualified target industry businesses authorized by s.
 383 288.106.

384 2. Information relative to tax credits taken by a business
 385 under s. 220.191 and exemptions or tax refunds received by a
 386 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
 387 and Economic Development, or its employees or agents that are
 388 identified in writing by the office to the department, in the
 389 administration and evaluation of the capital investment tax
 390 credit program authorized in s. 220.191 and the semiconductor,

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391 defense, and space tax exemption program authorized in s.
 392 212.08(5)(j).

393 (p) Information relative to ss. ~~199.1055~~, 220.1845, and
 394 376.30781 to the Department of Environmental Protection in the
 395 conduct of its official business.

396
 397 Disclosure of information under this subsection shall be
 398 pursuant to a written agreement between the executive director
 399 and the agency. Such agencies, governmental or nongovernmental,
 400 shall be bound by the same requirements of confidentiality as
 401 the Department of Revenue. Breach of confidentiality is a
 402 misdemeanor of the first degree, punishable as provided by s.
 403 775.082 or s. 775.083.

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

413 Section 16. Section 213.054, Florida Statutes, is amended
 414 to read:

415 213.054 Persons claiming tax exemptions or deductions;
 416 annual report.--The Department of Revenue shall be responsible
 417 for monitoring the utilization of ~~tax exemptions and~~ tax
 418 deductions authorized pursuant to chapter 81-179, Laws of

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419 Florida. On or before September 1 of each year, the department
 420 shall report to the Chief Financial Officer the names and
 421 addresses of all persons who have claimed ~~an exemption pursuant~~
 422 ~~to s. 199.185(1)(i) or~~ a deduction pursuant to s. 220.63(5).

423 Section 17. Subsection (2) of section 213.13, Florida
 424 Statutes, is amended to read:

425 213.13 Electronic remittance and distribution of funds
 426 collected by clerks of the court.--

427 (2) The funds to be remitted electronically by the clerks
 428 include proceeds from the taxes imposed by ~~chapter 199~~, chapter
 429 201, and all other fees, fines, reimbursements, court costs, or
 430 other court-related funds that the clerks must remit to the
 431 state pursuant to law. At a minimum, these electronic remittance
 432 procedures must include:

433 (a) The prescribed reporting frequency and time period for
 434 the clerks to remit such funds and the prescribed time period in
 435 which the department must electronically deposit the funds
 436 received to the appropriate state and local funds and accounts;

437 (b) The electronic format and type of debit remittance
 438 system to be used by the clerks to remit the funds to the
 439 department;

440 (c) The means of communication used to transmit the
 441 required information; and

442 (d) The information that must be submitted with such
 443 remittance.

444 Section 18. Section 213.27, Florida Statutes, is amended
 445 to read:

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446 213.27 Contracts with debt collection agencies and certain
447 vendors.--

448 (1) The Department of Revenue may, for the purpose of
449 collecting any delinquent taxes due from a taxpayer, including
450 taxes for which a bill or notice has been generated, contract
451 with any debt collection agency or attorney doing business
452 within or without this state for the collection of such
453 delinquent taxes, including penalties and interest thereon. The
454 department may also share confidential information pursuant to
455 the contract necessary for the collection of delinquent taxes
456 and taxes for which a billing or notice has been generated.
457 Contracts will be made pursuant to chapter 287. The taxpayer
458 must be notified by mail by the department, its employees, or
459 its authorized representative at least 30 days prior to
460 commencing any litigation to recover any delinquent taxes. The
461 taxpayer must be notified by mail by the department at least 30
462 days prior to the initial assignment by the department of the
463 taxpayer's account for the collection of any taxes by the debt
464 collection agency.

465 ~~(2) The department may enter into contracts with any~~
466 ~~individual or business for the purpose of identifying intangible~~
467 ~~personal property tax liability. Contracts may provide for the~~
468 ~~identification of assets subject to the tax on intangible~~
469 ~~personal property, the determination of value of such property,~~
470 ~~the requirement for filing a tax return and the collection of~~
471 ~~taxes due, including applicable penalties and interest thereon.~~
472 ~~The department may share confidential information pursuant to~~
473 ~~the contract necessary for the identification of taxable~~

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474 ~~intangible personal property. Contracts shall be made pursuant~~
475 ~~to chapter 287. The taxpayer must be notified by mail by the~~
476 ~~department at least 30 days prior to the department assigning~~
477 ~~identification of intangible personal property to an individual~~
478 ~~or business.~~

479 (2)~~(3)~~ Any contract may provide, in the discretion of the
480 executive director of the Department of Revenue, the manner in
481 which the compensation for such services will be paid. Under
482 standards established by the department, such compensation shall
483 be added to the amount of the tax and collected as a part
484 thereof by the agency or deducted from the amount of tax,
485 penalty, and interest actually collected.

486 (3)~~(4)~~ All funds collected under the terms of the
487 contract, less the fees provided in the contract, shall be
488 remitted to the department within 30 days after ~~from~~ the date of
489 collection from a taxpayer. Forms to be used for such purpose
490 shall be prescribed by the department.

491 (4)~~(5)~~ The department shall require a bond from the debt
492 collection agency ~~or the individual or business contracted with~~
493 ~~under subsection (2)~~ not in excess of \$100,000 guaranteeing
494 compliance with the terms of the contract. However, a bond of
495 \$10,000 is required from a debt collection agency if the agency
496 does not actually collect and remit delinquent funds to the
497 department.

498 (5)~~(6)~~ The department may, for the purpose of ascertaining
499 the amount of or collecting any taxes due from a person doing
500 mail order business in this state, contract with any auditing
501 agency doing business within or without this state for the

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502 purpose of conducting an audit of such mail order business;
503 however, such audit agency may not conduct an audit on behalf of
504 the department of any person domiciled in this state, person
505 registered for sales and use tax purposes in this state, or
506 corporation filing a Florida corporate tax return, if any such
507 person or corporation objects to such audit in writing to the
508 department and the auditing agency. The department shall notify
509 the taxpayer by mail at least 30 days before the department
510 assigns the collection of such taxes.

511 (6)~~(7)~~ Confidential information shared by the department
512 with debt collection or auditing agencies ~~or individuals or~~
513 ~~businesses with which the department has contracted under~~
514 ~~subsection (2)~~ is exempt from the provisions of s. 119.07(1),
515 and debt collection or auditing agencies ~~and individuals or~~
516 ~~businesses with which the department has contracted under~~
517 ~~subsection (2)~~ shall be bound by the same requirements of
518 confidentiality as the Department of Revenue. Breach of
519 confidentiality is a misdemeanor of the first degree, punishable
520 as provided by ss. 775.082 and 775.083.

521 (7)~~(8)~~(a) The executive director of the department may
522 enter into contracts with private vendors to develop and
523 implement systems to enhance tax collections where compensation
524 to the vendors is funded through increased tax collections. The
525 amount of compensation paid to a vendor shall be based on a
526 percentage of increased tax collections attributable to the
527 system after all administrative and judicial appeals are
528 exhausted, and the total amount of compensation paid to a vendor
529 shall not exceed the maximum amount stated in the contract.

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

535 (c) Disclosure of information under this subsection shall
536 be pursuant to a written agreement between the executive
537 director and the private vendors. The vendors shall be bound by
538 the same requirements of confidentiality as the department.
539 Breach of confidentiality is a misdemeanor of the first degree,
540 punishable as provided in s. 775.082 or s. 775.083.

541 Section 19. Paragraph (d) of subsection (6) of section
542 215.555, Florida Statutes, is amended to read:

543 215.555 Florida Hurricane Catastrophe Fund.--

544 (6) REVENUE BONDS.--

545 (d) Florida Hurricane Catastrophe Fund Finance
546 Corporation.--

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

549 a. The public benefits corporation created under this
550 paragraph will provide a mechanism necessary for the cost-
551 effective and efficient issuance of bonds. This mechanism will
552 eliminate unnecessary costs in the bond issuance process,
553 thereby increasing the amounts available to pay reimbursement
554 for losses to property sustained as a result of hurricane
555 damage.

556 b. The purpose of such bonds is to fund reimbursements
557 through the Florida Hurricane Catastrophe Fund to pay for the

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558 costs of construction, reconstruction, repair, restoration, and
559 other costs associated with damage to properties of
560 policyholders of covered policies due to the occurrence of a
561 hurricane.

562 c. The efficacy of the financing mechanism will be
563 enhanced by the corporation's ownership of the assessments, by
564 the insulation of the assessments from possible bankruptcy
565 proceedings, and by covenants of the state with the
566 corporation's bondholders.

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

570 b. The corporation shall operate under a five-member board
571 of directors consisting of the Governor or a designee, the Chief
572 Financial Officer or a designee, the Attorney General or a
573 designee, the director of the Division of Bond Finance of the
574 State Board of Administration, and the senior employee of the
575 State Board of Administration responsible for operations of the
576 Florida Hurricane Catastrophe Fund.

577 c. The corporation has all of the powers of corporations
578 under chapter 607 and under chapter 617, subject only to the
579 provisions of this subsection.

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

583 e. The corporation may invest in any of the investments
584 authorized under s. 215.47.

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

589 3.a. In actions under chapter 75 to validate any bonds
590 issued by the corporation, the notice required by s. 75.06 shall
591 be published only in Leon County and in two newspapers of
592 general circulation in the state, and the complaint and order of
593 the court shall be served only on the State Attorney of the
594 Second Judicial Circuit.

595 b. The state hereby covenants with holders of bonds of the
596 corporation that the state will not repeal or abrogate the power
597 of the board to direct the Office of Insurance Regulation to
598 levy the assessments and to collect the proceeds of the revenues
599 pledged to the payment of such bonds as long as any such bonds
600 remain outstanding unless adequate provision has been made for
601 the payment of such bonds pursuant to the documents authorizing
602 the issuance of such bonds.

603 4. The bonds of the corporation are not a debt of the
604 state or of any political subdivision, and neither the state nor
605 any political subdivision is liable on such bonds. The
606 corporation does not have the power to pledge the credit, the
607 revenues, or the taxing power of the state or of any political
608 subdivision. The credit, revenues, or taxing power of the state
609 or of any political subdivision shall not be deemed to be
610 pledged to the payment of any bonds of the corporation.

611 5.a. The property, revenues, and other assets of the
612 corporation; the transactions and operations of the corporation

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613 and the income from such transactions and operations; and all
614 bonds issued under this paragraph and interest on such bonds are
615 exempt from taxation by the state and any political subdivision,
616 including ~~the intangibles tax under chapter 199~~ and the income
617 tax under chapter 220. This exemption does not apply to any tax
618 imposed by chapter 220 on interest, income, or profits on debt
619 obligations owned by corporations other than the Florida
620 Hurricane Catastrophe Fund Finance Corporation.

621 b. All bonds of the corporation shall be and constitute
622 legal investments without limitation for all public bodies of
623 this state; for all banks, trust companies, savings banks,
624 savings associations, savings and loan associations, and
625 investment companies; for all administrators, executors,
626 trustees, and other fiduciaries; for all insurance companies and
627 associations and other persons carrying on an insurance
628 business; and for all other persons who are now or may hereafter
629 be authorized to invest in bonds or other obligations of the
630 state and shall be and constitute eligible securities to be
631 deposited as collateral for the security of any state, county,
632 municipal, or other public funds. This sub-subparagraph shall be
633 considered as additional and supplemental authority and shall
634 not be limited without specific reference to this sub-
635 subparagraph.

636 6. The corporation and its corporate existence shall
637 continue until terminated by law; however, no such law shall
638 take effect as long as the corporation has bonds outstanding
639 unless adequate provision has been made for the payment of such
640 bonds pursuant to the documents authorizing the issuance of such

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641 bonds. Upon termination of the existence of the corporation, all
642 of its rights and properties in excess of its obligations shall
643 pass to and be vested in the state.

644 Section 20. Subsection (1) and paragraphs (b) and (c) of
645 subsection (3) of section 220.1845, Florida Statutes, are
646 amended to read:

647 220.1845 Contaminated site rehabilitation tax credit.--

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

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

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

655 2. A drycleaning-solvent-contaminated site at which
656 cleanup is undertaken by the real property owner pursuant to s.
657 376.3078(11), if the real property owner is not also, and has
658 never been, the owner or operator of the drycleaning facility
659 where the contamination exists; or

660 3. A brownfield site in a designated brownfield area under
661 s. 376.80.

662 (b) A tax credit applicant, or multiple tax credit
663 applicants working jointly to clean up a single site, may not be
664 granted more than \$250,000 per year in tax credits for each site
665 voluntarily rehabilitated. Multiple tax credit applicants shall
666 be granted tax credits in the same proportion as their
667 contribution to payment of cleanup costs. Subject to the same
668 conditions and limitations as provided in this section, a

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669 municipality, county, or other tax credit applicant which
670 voluntarily rehabilitates a site may receive not more than
671 \$250,000 per year in tax credits which it can subsequently
672 transfer subject to the provisions in paragraph (g)~~(h)~~.

673 (c) If the credit granted under this section is not fully
674 used in any one year because of insufficient tax liability on
675 the part of the corporation, the unused amount may be carried
676 forward for a period not to exceed 5 years. The carryover credit
677 may be used in a subsequent year when the tax imposed by this
678 chapter for that year exceeds the credit for which the
679 corporation is eligible in that year under this section after
680 applying the other credits and unused carryovers in the order
681 provided by s. 220.02(8). Five years after the date a credit is
682 granted under this section, such credit expires and may not be
683 used. However, if during the 5-year period the credit is
684 transferred, in whole or in part, pursuant to paragraph (g)~~(h)~~,
685 each transferee has 5 years after the date of transfer to use
686 its credit.

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

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

694 (e)~~(f)~~ A tax credit applicant that receives state-funded
695 site rehabilitation under s. 376.3078(3) for rehabilitation of a
696 drycleaning-solvent-contaminated site is ineligible to receive

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697 credit under this section for costs incurred by the tax credit
698 applicant in conjunction with the rehabilitation of that site
699 during the same time period that state-administered site
700 rehabilitation was underway.

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

704 (g)~~(h)~~1. Tax credits that may be available under this
705 section to an entity eligible under s. 376.30781 may be
706 transferred after a merger or acquisition to the surviving or
707 acquiring entity and used in the same manner and with the same
708 limitations.

709 2. The entity or its surviving or acquiring entity as
710 described in subparagraph 1., may transfer any unused credit in
711 whole or in units of no less than 25 percent of the remaining
712 credit. The entity acquiring such credit may use it in the same
713 manner and with the same limitation as described in this
714 section. Such transferred credits may not be transferred again
715 although they may succeed to a surviving or acquiring entity
716 subject to the same conditions and limitations as described in
717 this section.

718 3. In the event the credit provided for under this section
719 is reduced either as a result of a determination by the
720 Department of Environmental Protection or an examination or
721 audit by the Department of Revenue, such tax deficiency shall be
722 recovered from the first entity, or the surviving or acquiring
723 entity, to have claimed such credit up to the amount of credit
724 taken. Any subsequent deficiencies shall be assessed against any

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725 entity acquiring and claiming such credit, or in the case of
 726 multiple succeeding entities in the order of credit succession.

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

734 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
 735 FORFEITURE.--

736 (b) In addition to its existing audit and investigation
 737 authority relating to ~~chapter 199~~ and this chapter, the
 738 Department of Revenue may perform any additional financial and
 739 technical audits and investigations, including examining the
 740 accounts, books, or records of the tax credit applicant, which
 741 are necessary to verify the site rehabilitation costs included
 742 in a tax credit return and to ensure compliance with this
 743 section. The Department of Environmental Protection shall
 744 provide technical assistance, when requested by the Department
 745 of Revenue, on any technical audits performed pursuant to this
 746 section.

747 (c) It is grounds for forfeiture of previously claimed and
 748 received tax credits if the Department of Revenue determines, as
 749 a result of either an audit or information received from the
 750 Department of Environmental Protection, that a taxpayer received
 751 tax credits pursuant to this section to which the taxpayer was
 752 not entitled. In the case of fraud, the taxpayer shall be

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753 prohibited from claiming any future tax credits under this
754 section ~~or s. 199.1055~~.

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

758 2. The taxpayer shall file with the Department of Revenue
759 an amended tax return or such other report as the Department of
760 Revenue prescribes by rule and shall pay any required tax within
761 60 days after the taxpayer receives notification from the
762 Department of Environmental Protection pursuant to s. 376.30781
763 that previously approved tax credits have been revoked or
764 modified, if uncontested, or within 60 days after a final order
765 is issued following proceedings involving a contested revocation
766 or modification order.

767 3. A notice of deficiency may be issued by the Department
768 of Revenue at any time within 5 years after the date the
769 taxpayer receives notification from the Department of
770 Environmental Protection pursuant to s. 376.30781 that
771 previously approved tax credits have been revoked or modified.
772 If a taxpayer fails to notify the Department of Revenue of any
773 change in its tax credit claimed, a notice of deficiency may be
774 issued at any time. In either case, the amount of any proposed
775 assessment set forth in such notice of deficiency shall be
776 limited to the amount of any deficiency resulting under this
777 section from the recomputation of the taxpayer's tax for the
778 taxable year.

779 4. Any taxpayer that fails to report and timely pay any
780 tax due as a result of the forfeiture of its tax credit is in

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781 violation of this section and is subject to applicable penalty
782 and interest.

783 Section 21. Paragraph (b) of subsection (2) of section
784 288.039, Florida Statutes, is amended to read:

785 288.039 Employing and Training our Youths (ENTRY).--

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

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

790 1. Taxes on sales, use, and other transactions under
791 chapter 212.

792 2. Corporate income taxes under chapter 220.

793 ~~3. Intangible personal property taxes under chapter 199.~~

794 3.4. Emergency excise taxes under chapter 221.

795 4.5. Excise taxes on documents under chapter 201.

796 5.6. Ad valorem taxes paid, as defined in s. 220.03(1).

797 6.7. Insurance premium taxes under s. 624.509.

798 7.8. Occupational license fees under chapter 205.

799

800 However, an eligible business may not receive a refund under
801 this section for any amount of credit, refund, or exemption
802 granted to that business for any of such taxes or fees. If a
803 refund for such taxes or fees is provided by the office, which
804 taxes or fees are subsequently adjusted by the application of
805 any credit, refund, or exemption granted to the eligible
806 business other than as provided in this section, the business
807 shall reimburse the office for the amount of that credit,
808 refund, or exemption. An eligible business shall notify and

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809 tender payment to the office within 20 days after receiving any
810 credit, refund, or exemption other than the one provided in this
811 section.

812 Section 22. Paragraph (f) of subsection (2) of section
813 288.1045, Florida Statutes, is amended to read:

814 288.1045 Qualified defense contractor tax refund
815 program.--

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

817 (f) After entering into a tax refund agreement pursuant to
818 subsection (4), a qualified applicant may receive refunds from
819 the Economic Development Trust Fund for the following taxes due
820 and paid by the qualified applicant beginning with the
821 applicant's first taxable year that begins after entering into
822 the agreement:

823 1. Taxes on sales, use, and other transactions paid
824 pursuant to chapter 212.

825 2. Corporate income taxes paid pursuant to chapter 220.

826 ~~3. Intangible personal property taxes paid pursuant to
827 chapter 199.~~

828 3.4. Emergency excise taxes paid pursuant to chapter 221.

829 4.5. Excise taxes paid on documents pursuant to chapter
830 201.

831 5.6. Ad valorem taxes paid, as defined in s. 220.03(1)(a)
832 on June 1, 1996.

833 6.7. State communications services taxes administered
834 under chapter 202. This provision does not apply to the gross
835 receipts tax imposed under chapter 203 and administered under

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836 chapter 202 or the local communications services tax authorized
 837 under s. 202.19.

838
 839 However, a qualified applicant may not receive a tax refund
 840 pursuant to this section for any amount of credit, refund, or
 841 exemption granted such contractor for any of such taxes. If a
 842 refund for such taxes is provided by the office, which taxes are
 843 subsequently adjusted by the application of any credit, refund,
 844 or exemption granted to the qualified applicant other than that
 845 provided in this section, the qualified applicant shall
 846 reimburse the Economic Development Trust Fund for the amount of
 847 such credit, refund, or exemption. A qualified applicant must
 848 notify and tender payment to the office within 20 days after
 849 receiving a credit, refund, or exemption, other than that
 850 provided in this section. The addition of communications
 851 services taxes administered under chapter 202 is remedial in
 852 nature and retroactive to October 1, 2001. The office may make
 853 supplemental tax refund payments to allow for tax refunds for
 854 communications services taxes paid by an eligible qualified
 855 defense contractor after October 1, 2001.

856 Section 23. Paragraph (c) of subsection (2) of section
 857 288.106, Florida Statutes, is amended to read:

858 288.106 Tax refund program for qualified target industry
 859 businesses.--

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

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

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

- 867 a. Corporate income taxes under chapter 220.
- 868 b. Insurance premium tax under s. 624.509.

869 2. Receive refunds from the account for the following
 870 taxes due and paid by that business after entering into the
 871 agreement:

- 872 a. Taxes on sales, use, and other transactions under
 873 chapter 212.

874 ~~b. Intangible personal property taxes under chapter 199.~~

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

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

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

878 e.f. State communications services taxes administered
 879 under chapter 202. This provision does not apply to the gross
 880 receipts tax imposed under chapter 203 and administered under
 881 chapter 202 or the local communications services tax authorized
 882 under s. 202.19.

883
 884 The addition of state communications services taxes administered
 885 under chapter 202 is remedial in nature and retroactive to
 886 October 1, 2001. The office may make supplemental tax refund
 887 payments to allow for tax refunds for communications services
 888 taxes paid by an eligible qualified target industry business
 889 after October 1, 2001.

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890 Section 24. Paragraph (g) of subsection (1) of section
 891 288.1067, Florida Statutes, is amended to read:

892 288.1067 Confidentiality of records.--

893 (1) The following information held by the Office of
 894 Tourism, Trade, and Economic Development, Enterprise Florida,
 895 Inc., or county or municipal governmental entities, and their
 896 employees or agents, pursuant to the incentive programs for
 897 qualified businesses as provided in s. 220.191, s. 288.1045, s.
 898 288.106, s. 288.108, or s. 288.1088 is confidential and exempt
 899 from the provisions of s. 119.07(1) and s. 24(a), Art. I of the
 900 State Constitution, for a period not to exceed the duration of
 901 the relevant tax refund, tax credit, or incentive agreement:

902 (g) The amount of:

- 903 1. Taxes on sales, use, and other transactions paid
- 904 pursuant to chapter 212;
- 905 2. Corporate income taxes paid pursuant to chapter 220;
- 906 ~~3. Intangible personal property taxes paid pursuant to~~
- 907 ~~chapter 199;~~
- 908 3.4. Emergency excise taxes paid pursuant to chapter 221;
- 909 4.5. Insurance premium taxes paid pursuant to chapter 624;
- 910 5.6. Excise taxes paid on documents pursuant to chapter
- 911 201; or
- 912 6.7. Ad valorem taxes paid, as defined in s. 220.03(1),

913
 914 which the qualified business reports on its application for
 915 certification or reports during the term of the tax refund
 916 agreement, and for which the qualified business claims a tax
 917 refund under s. 288.1045 or s. 288.106, and any such information

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918 held as evidence of the achievement or nonachievement of
 919 performance items contained in the tax refund agreement.

920 Section 25. Paragraph (a) of subsection (2) and
 921 subsections (6) and (7) of section 341.840, Florida Statutes,
 922 are amended to read:

923 341.840 Tax exemption.--

924 (2) (a) For the purposes of this section, the term
 925 "authority" does not include agents of the authority other than
 926 contractors who qualify as such pursuant to subsection (6)~~(7)~~.

927 ~~(6) A leasehold interest held by the authority is not~~
 928 ~~subject to intangible tax. However, if a leasehold interest held~~
 929 ~~by the authority is subleased to a nongovernmental lessee, such~~
 930 ~~subleasehold interest shall be deemed to be an interest~~
 931 ~~described in s. 199.023(1)(d), and is subject to the intangible~~
 932 ~~tax.~~

933 (6)~~(7)~~(a) In order to be considered an agent of the
 934 authority for purposes of the exemption from sales and use tax
 935 granted by subsection (3) for tangible personal property
 936 incorporated into the high-speed rail system, a contractor of
 937 the authority that purchases or fabricates such tangible
 938 personal property must be certified by the authority as provided
 939 in this subsection.

940 (b)1. A contractor must apply for a renewal of the
 941 exemption not later than December 1 of each calendar year.

942 2. A contractor must apply to the authority on the
 943 application form adopted by the authority, which shall develop
 944 the form in consultation with the Department of Revenue.

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945 3. The authority shall review each submitted application
946 and determine whether it is complete. The authority shall notify
947 the applicant of any deficiencies in the application within 30
948 days. Upon receipt of a completed application, the authority
949 shall evaluate the application for exemption under this
950 subsection and issue a certification that the contractor is
951 qualified to act as an agent of the authority for purposes of
952 this section or a denial of such certification within 30 days.
953 The authority shall provide the Department of Revenue with a
954 copy of each certification issued upon approval of an
955 application. Upon receipt of a certification from the authority,
956 the Department of Revenue shall issue an exemption permit to the
957 contractor.

958 (c)1. The contractor may extend a copy of its exemption
959 permit to its vendors in lieu of paying sales tax on purchases
960 of tangible personal property qualifying for exemption under
961 this section. Possession of a copy of the exemption permit
962 relieves the seller of the responsibility of collecting tax on
963 the sale, and the Department of Revenue shall look solely to the
964 contractor for recovery of tax upon a determination that the
965 contractor was not entitled to the exemption.

966 2. The contractor may extend a copy of its exemption
967 permit to real property subcontractors supplying and installing
968 tangible personal property that is exempt under subsection (3).
969 Any such subcontractor is authorized to extend a copy of the
970 permit to the subcontractor's vendors in order to purchase
971 qualifying tangible personal property tax-exempt. If the
972 subcontractor uses the exemption permit to purchase tangible

973 personal property that is determined not to qualify for
 974 exemption under subsection (3), the Department of Revenue may
 975 assess and collect any tax, penalties, and interest that are due
 976 from either the contractor holding the exemption permit or the
 977 subcontractor that extended the exemption permit to the seller.

978 (d) Any contractor authorized to act as an agent of the
 979 authority under this section shall maintain the necessary books
 980 and records to document the exempt status of purchases and
 981 fabrication costs made or incurred under the permit. In
 982 addition, an authorized contractor extending its exemption
 983 permit to its subcontractors shall maintain a copy of the
 984 subcontractor's books, records, and invoices indicating all
 985 purchases made by the subcontractor under the authorized
 986 contractor's permit. If, in an audit conducted by the Department
 987 of Revenue, it is determined that tangible personal property
 988 purchased or fabricated claiming exemption under this section
 989 does not meet the criteria for exemption, the amount of taxes
 990 not paid at the time of purchase or fabrication shall be
 991 immediately due and payable to the Department of Revenue,
 992 together with the appropriate interest and penalty, computed
 993 from the date of purchase, in the manner prescribed by chapter
 994 212.

995 (e) If a contractor fails to apply for a high-speed rail
 996 system exemption permit, or if a contractor initially determined
 997 by the authority to not qualify for exemption is subsequently
 998 determined to be eligible, the contractor shall receive the
 999 benefit of the exemption in this subsection through a refund of
 1000 previously paid taxes for transactions that otherwise would have

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1001 | been exempt. A refund may not be made for such taxes without the
 1002 | issuance of a certification by the authority that the contractor
 1003 | was authorized to make purchases tax-exempt and a determination
 1004 | by the Department of Revenue that the purchases qualified for
 1005 | the exemption.

1006 | (f) The authority may adopt rules governing the
 1007 | application process for exemption of a contractor as an
 1008 | authorized agent of the authority.

1009 | (g) The Department of Revenue may adopt rules governing
 1010 | the issuance and form of high-speed rail system exemption
 1011 | permits, the audit of contractors and subcontractors using such
 1012 | permits, the recapture of taxes on nonqualified purchases, and
 1013 | the manner and form of refund applications.

1014 | Section 26. Paragraph (a) of subsection (2) and
 1015 | subsections (3), (8), and (12) of section 376.30781, Florida
 1016 | Statutes, are amended to read:

1017 | 376.30781 Partial tax credits for rehabilitation of
 1018 | drycleaning-solvent-contaminated sites and brownfield sites in
 1019 | designated brownfield areas; application process; rulemaking
 1020 | authority; revocation authority.--

1021 | (2)(a) A credit in the amount of 35 percent of the costs
 1022 | of voluntary cleanup activity that is integral to site
 1023 | rehabilitation at the following sites is allowed pursuant to s.
 1024 | ~~ss. 199.1055 and 220.1845:~~

1025 | 1. A drycleaning-solvent-contaminated site eligible for
 1026 | state-funded site rehabilitation under s. 376.3078(3);

1027 | 2. A drycleaning-solvent-contaminated site at which
 1028 | cleanup is undertaken by the real property owner pursuant to s.

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1029 376.3078(11), if the real property owner is not also, and has
 1030 never been, the owner or operator of the drycleaning facility
 1031 where the contamination exists; or

1032 3. A brownfield site in a designated brownfield area under
 1033 s. 376.80.

1034 (3) The Department of Environmental Protection shall be
 1035 responsible for allocating the tax credits provided for in s.
 1036 ~~ss. 199.1055~~ and 220.1845, not to exceed a total of \$2 million
 1037 in tax credits annually.

1038 (8) On or before March 1, the Department of Environmental
 1039 Protection shall inform each eligible tax credit applicant of
 1040 the amount of its partial tax credit and provide each eligible
 1041 tax credit applicant with a tax credit certificate that must be
 1042 submitted with its tax return to the Department of Revenue to
 1043 claim the tax credit or be transferred pursuant to ~~s.~~
 1044 ~~199.1055(1)(g)~~ or s. 220.1845(1)(h). Credits will not result in
 1045 the payment of refunds if total credits exceed the amount of tax
 1046 owed.

1047 (12) A tax credit applicant who receives state-funded site
 1048 rehabilitation under s. 376.3078(3) for rehabilitation of a
 1049 drycleaning-solvent-contaminated site is ineligible to receive a
 1050 tax credit under ~~s. 199.1055~~ or s. 220.1845 for costs incurred
 1051 by the tax credit applicant in conjunction with the
 1052 rehabilitation of that site during the same time period that
 1053 state-administered site rehabilitation was underway.

1054 Section 27. Subsection (13) of section 493.6102, Florida
 1055 Statutes, is amended to read:

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1056 493.6102 Inapplicability of this chapter.--This chapter
 1057 shall not apply to:

1058 (13) Any individual employed as a security officer by a
 1059 church or ecclesiastical or denominational organization having
 1060 an established physical place of worship in this state at which
 1061 nonprofit religious services and activities are regularly
 1062 conducted or by a church cemetery ~~religious institution as~~
 1063 defined in s. ~~199.183(2)(a)~~ to provide security on the
 1064 institution property of the organization or cemetery, and who
 1065 does not carry a firearm in the course of her or his duties.

1066 Section 28. Paragraph (a) of subsection (3) of section
 1067 516.031, Florida Statutes, is amended to read:

1068 516.031 Finance charge; maximum rates.--

1069 (3) OTHER CHARGES.--

1070 (a) In addition to the interest, delinquency, and
 1071 insurance charges herein provided for, no further or other
 1072 charges or amount whatsoever for any examination, service,
 1073 commission, or other thing or otherwise shall be directly or
 1074 indirectly charged, contracted for, or received as a condition
 1075 to the grant of a loan, except:

1076 1. An amount not to exceed \$10 to reimburse a portion of
 1077 the costs for investigating the character and credit of the
 1078 person applying for the loan;

1079 2. An annual fee of \$25 on the anniversary date of each
 1080 line-of-credit account;

1081 3. Charges paid for brokerage fee on a loan or line of
 1082 credit of more than \$10,000, title insurance, and the appraisal

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1083 of real property offered as security when paid to a third party
 1084 and supported by an actual expenditure;

1085 ~~4. Intangible personal property tax on the loan note or~~
 1086 ~~obligation when secured by a lien on real property;~~

1087 4.5. The documentary excise tax and lawful fees, if any,
 1088 actually and necessarily paid out by the licensee to any public
 1089 officer for filing, recording, or releasing in any public office
 1090 any instrument securing the loan, which fees may be collected
 1091 when the loan is made or at any time thereafter;

1092 5.6. The premium payable for any insurance in lieu of
 1093 perfecting any security interest otherwise required by the
 1094 licensee in connection with the loan, if the premium does not
 1095 exceed the fees which would otherwise be payable, which premium
 1096 may be collected when the loan is made or at any time
 1097 thereafter;

1098 6.7. Actual and reasonable attorney's fees and court costs
 1099 as determined by the court in which suit is filed;

1100 7.8. Actual and commercially reasonable expenses of
 1101 repossession, storing, repairing and placing in condition for
 1102 sale, and selling of any property pledged as security; or

1103 8.9. A delinquency charge not to exceed \$10 for each
 1104 payment in default for a period of not less than 10 days, if the
 1105 charge is agreed upon, in writing, between the parties before
 1106 imposing the charge.

1107
 1108 Any charges, including interest, in excess of the combined total
 1109 of all charges authorized and permitted by this chapter
 1110 constitute a violation of chapter 687 governing interest and

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1111 usury, and the penalties of that chapter apply. In the event of
 1112 a bona fide error, the licensee shall refund or credit the
 1113 borrower with the amount of the overcharge immediately but
 1114 within 20 days after ~~from~~ the discovery of such error.

1115 Section 29. Paragraph (m) of subsection (5) of section
 1116 627.311, Florida Statutes, is amended to read:

1117 627.311 Joint underwriters and joint reinsurers; public
 1118 records and public meetings exemptions.--

1119 (5)

1120 (m) Each joint underwriting plan or association created
 1121 under this section is not a state agency, board, or commission.
 1122 However, ~~for the purposes of s. 199.183(1) only,~~ the joint
 1123 underwriting plan ~~is a political subdivision of the state and is~~
 1124 exempt from the corporate income tax.

1125 Section 30. Paragraph (j) of subsection (6) of section
 1126 627.351, Florida Statutes, is amended to read:

1127 627.351 Insurance risk apportionment plans.--

1128 (6) CITIZENS PROPERTY INSURANCE CORPORATION.--

1129 (j) ~~For the purposes of s. 199.183(1),~~ The corporation
 1130 ~~shall be considered a political subdivision of the state and~~
 1131 shall be exempt from the corporate income tax. The premiums,
 1132 assessments, investment income, and other revenue of the
 1133 corporation are funds received for providing property insurance
 1134 coverage as required by this subsection, paying claims for
 1135 Florida citizens insured by the corporation, securing and
 1136 repaying debt obligations issued by the corporation, and
 1137 conducting all other activities of the corporation, and shall
 1138 not be considered taxes, fees, licenses, or charges for services

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1139 imposed by the Legislature on individuals, businesses, or
1140 agencies outside state government. Bonds and other debt
1141 obligations issued by or on behalf of the corporation are not to
1142 be considered "state bonds" within the meaning of s. 215.58(8).
1143 The corporation is not subject to the procurement provisions of
1144 chapter 287, and policies and decisions of the corporation
1145 relating to incurring debt, levying of assessments and the sale,
1146 issuance, continuation, terms and claims under corporation
1147 policies, and all services relating thereto, are not subject to
1148 the provisions of chapter 120. The corporation is not required
1149 to obtain or to hold a certificate of authority issued by the
1150 office, nor is it required to participate as a member insurer of
1151 the Florida Insurance Guaranty Association. However, the
1152 corporation is required to pay, in the same manner as an
1153 authorized insurer, assessments pledged by the Florida Insurance
1154 Guaranty Association to secure bonds issued or other
1155 indebtedness incurred to pay covered claims arising from insurer
1156 insolvencies caused by, or proximately related to, hurricane
1157 losses. It is the intent of the Legislature that the tax
1158 exemptions provided in this paragraph will augment the financial
1159 resources of the corporation to better enable the corporation to
1160 fulfill its public purposes. Any bonds issued by the
1161 corporation, their transfer, and the income therefrom, including
1162 any profit made on the sale thereof, shall at all times be free
1163 from taxation of every kind by the state and any political
1164 subdivision or local unit or other instrumentality thereof;
1165 however, this exemption does not apply to any tax imposed by

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1166 chapter 220 on interest, income, or profits on debt obligations
 1167 owned by corporations other than the corporation.

1168 Section 31. Paragraph (b) of subsection (4) of section
 1169 650.05, Florida Statutes, is amended to read:

1170 650.05 Plans for coverage of employees of political
 1171 subdivisions.--

1172 (4)

1173 (b) The grants-in-aid and other revenue referred to in
 1174 paragraph (a) specifically include, but are not limited to,
 1175 minimum foundation program grants to public school districts and
 1176 community colleges; gasoline, motor fuel, ~~intangible~~, cigarette,
 1177 racing, and insurance premium taxes distributed to political
 1178 subdivisions; and amounts specifically appropriated as grants-
 1179 in-aid for mental health, mental retardation, and mosquito
 1180 control programs.

1181 Section 32. Subsection (1) of section 655.071, Florida
 1182 Statutes, is amended to read:

1183 655.071 International banking facilities; definitions;
 1184 notice before establishment.--

1185 (1) "International banking facility" means a set of asset
 1186 and liability accounts segregated on the books and records of a
 1187 banking organization, as that term is defined in s. 201.23
 1188 ~~199.023~~, that includes only international banking facility
 1189 deposits, borrowings, and extensions of credit, as those terms
 1190 shall be defined by the commission pursuant to subsection (2).

1191 Section 33. Subsections (5) and (6) of section 733.702,
 1192 Florida Statutes, are amended to read:

1193 733.702 Limitations on presentation of claims.--

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1194 ~~(5) The Department of Revenue may file a claim against the~~
 1195 ~~estate of a decedent for taxes due under chapter 199 after the~~
 1196 ~~expiration of the time for filing claims provided in subsection~~
 1197 ~~(1), if the department files its claim within 30 days after the~~
 1198 ~~service of the inventory. Upon filing of the estate tax return~~
 1199 ~~with the department as provided in s. 198.13, or to the extent~~
 1200 ~~the inventory or estate tax return is amended or supplemented,~~
 1201 ~~the department has the right to file a claim or to amend its~~
 1202 ~~previously filed claim within 30 days after service of the~~
 1203 ~~estate tax return, or an amended or supplemented inventory or~~
 1204 ~~filing of an amended or supplemental estate tax return, as to~~
 1205 ~~the additional information disclosed.~~

1206 (5)~~(6)~~ Nothing in this section shall extend the
 1207 limitations period set forth in s. 733.710.

1208 Section 34. Paragraph (a) of subsection (1) of section
 1209 766.105, Florida Statutes, is amended to read:

1210 766.105 Florida Patient's Compensation Fund.--

1211 (1) DEFINITIONS.--The following definitions apply in the
 1212 interpretation and enforcement of this section:

1213 (a) The term "fund" means the Florida Patient's
 1214 Compensation Fund. The fund is not a state agency, board, or
 1215 commission. ~~However, for the purposes of s. 199.183(1) only, the~~
 1216 ~~fund shall be considered a political subdivision of this state.~~

1217 Section 35. This act shall take effect July 1, 2006.