

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

3 28.35 Florida Clerks of Court Operations
4 Corporation.--

5 (1)

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

15 Section 3. Paragraph (a) of subsection (4) of section
16 192.0105, Florida Statutes, is amended to read:

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

1 assessment, and collection are available only insofar as they
2 are implemented in other parts of the Florida Statutes or
3 rules of the Department of Revenue. The rights so guaranteed
4 to state taxpayers in the Florida Statutes and the
5 departmental rules include:

6 (4) THE RIGHT TO CONFIDENTIALITY.--

7 (a) The right to have information kept confidential,
8 including federal tax information, ad valorem tax returns,
9 social security numbers, all financial records produced by the
10 taxpayer, Form DR-219 returns for documentary stamp tax
11 information, and sworn statements of gross income, copies of
12 federal income tax returns for the prior year, wage and
13 earnings statements (W-2 forms), and other documents (see ss.
14 192.105, 193.074, 193.114(5)~~(6)~~, 195.027(3) and (6), and
15 196.101(4)(c)).

16 Section 4. Subsections (5), (6), and (7) of section
17 192.032, Florida Statutes, are amended to read:

18 192.032 Situs of property for assessment
19 purposes.--All property shall be assessed according to its
20 situs as follows:

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

23 (5)~~(6)~~(a) Notwithstanding the provisions of subsection
24 (2), personal property used as a marine cargo container in the
25 conduct of foreign or interstate commerce shall not be deemed
26 to have acquired a taxable situs within a county when the
27 property is temporarily halted or stored within the state for
28 a period not exceeding 180 days.

29 (b) "Marine cargo container" means a nondisposable
30 receptacle which is of a permanent character, strong enough to
31 be suitable for repeated use; which is specifically designed

1 to facilitate the carriage of goods by one or more modes of
2 transport, one of which shall be by ocean vessel, without
3 intermediate reloading; and which is fitted with devices
4 permitting its ready handling, particularly in the transfer
5 from one transport mode to another. The term "marine cargo
6 container" includes a container when carried on a chassis but
7 does not include a vehicle or packaging.

8 (6)~~(7)~~ Notwithstanding any other provision of this
9 section, tangible personal property used in traveling shows
10 such as carnivals, ice shows, or circuses shall be deemed to
11 be physically present or habitually located or typically
12 present only to the extent the value of such property is
13 multiplied by a fraction, the numerator of which is the number
14 of days such property is present in Florida during the taxable
15 year and the denominator of which is the number of days in the
16 taxable year. However, railroad property of such traveling
17 shows shall be taxable under s. 193.085(4)(b) and not under
18 this section.

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

21 192.042 Date of assessment.--All property shall be
22 assessed according to its just value as follows:

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

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

27 192.091 Commissions of property appraisers and tax
28 collectors.--

29 (5) ~~Provided, that~~ The provisions of this section
30 shall not apply to commissions on ~~intangible property taxes or~~
31 ~~drainage district or drainage subdistrict taxes.~~ and

1 (6) If Provided, ~~further, that where~~ any property
2 appraiser or tax collector in the state is receiving
3 compensation for expenses in conducting his or her office or
4 by way of salary pursuant to any act of the Legislature other
5 than the general law fixing compensation of property
6 appraisers, such property appraiser or tax collector may file
7 a declaration in writing with the board of county
8 commissioners of his or her county electing to come under the
9 provisions of this section, and thereupon such property
10 appraiser or tax collector shall be paid compensation in
11 accordance with the provisions hereof, and shall not be
12 entitled to the benefit of the said special or local act. If
13 such property appraiser or tax collector does not so elect, he
14 or she shall continue to be paid such compensation as may now
15 be provided by law for such property appraiser or tax
16 collector.

17 Section 7. Subsections (4), (5), and (6) of section
18 193.114, Florida Statutes, are amended to read:

19 193.114 Preparation of assessment rolls.--

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

23 (4)(5) For every change made to the assessed or
24 taxable value of a parcel on an assessment roll subsequent to
25 the mailing of the notice provided for in s. 200.069, the
26 property appraiser shall document the reason for such change
27 in the public records of the office of the property appraiser
28 in a manner acceptable to the executive director or the
29 executive director's designee. For every change that decreases
30 the assessed or taxable value of a parcel on an assessment
31 roll between the time of complete submission of the tax roll

1 pursuant to s. 193.1142(3) and mailing of the notice provided
2 for in s. 200.069, the property appraiser shall document the
3 reason for such change in the public records of the office of
4 the property appraiser in a manner acceptable to the executive
5 director or the executive director's designee. Changes made by
6 the value adjustment board are not subject to the requirements
7 of this subsection.

8 ~~(5)(6)~~ For proprietary purposes, including the
9 furnishing or sale of copies of the tax roll under s.
10 119.07(1), the property appraiser is the custodian of the tax
11 roll and the copies of it which are maintained by any state
12 agency. The department or any state or local agency may use
13 copies of the tax roll received by it for official purposes
14 and shall permit inspection and examination thereof under s.
15 119.07(1), but is not required to furnish copies of the
16 records. A social security number submitted under s.
17 196.011(1) is confidential and exempt from s. 24(a), Art. I of
18 the State Constitution and the provisions of s. 119.07(1). A
19 copy of documents containing the numbers furnished or sold by
20 the property appraiser, except a copy furnished to the
21 department, or a copy of documents containing social security
22 numbers provided by the department or any state or local
23 agency for inspection or examination by the public, must
24 exclude those social security numbers.

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

27 196.015 Permanent residency; factual determination by
28 property appraiser.--Intention to establish a permanent
29 residence in this state is a factual determination to be made,
30 in the first instance, by the property appraiser. Although any
31 one factor is not conclusive of the establishment or

1 nonestablishment of permanent residence, the following are
2 relevant factors that may be considered by the property
3 appraiser in making his or her determination as to the intent
4 of a person claiming a homestead exemption to establish a
5 permanent residence in this state:

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

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

10 196.199 Government property exemption.--

11 (2) Property owned by the following governmental units
12 but used by nongovernmental lessees shall only be exempt from
13 taxation under the following conditions:

14 (b) Except as provided in paragraph (c), the exemption
15 provided by this subsection shall not apply to those portions
16 of a leasehold or other interest defined by s. 199.023(1)(d),
17 Florida Statutes (2005), subject to the provisions of
18 subsection (7). Such leasehold or other interest shall be
19 taxed only as intangible personal property pursuant to chapter
20 199, Florida Statutes (2005), if rental payments are due in
21 consideration of such leasehold or other interest. All
22 applicable collection, administration, and enforcement
23 provisions of chapter 199, Florida Statutes (2005), shall
24 apply to taxation of such leaseholds. If no rental payments
25 are due pursuant to the agreement creating such leasehold or
26 other interest, the leasehold or other interest shall be taxed
27 as real property. Nothing in this paragraph shall be deemed to
28 exempt personal property, buildings, or other real property
29 improvements owned by the lessee from ad valorem taxation.

30 Section 10. Section 199.133, Florida Statutes, is
31 amended to read:

1 199.133 Levy of nonrecurring tax; ~~relationship to~~
2 ~~annual tax.~~--

3 (1) A one-time nonrecurring tax of 2 mills is hereby
4 imposed on each dollar of the just valuation of all notes,
5 bonds, and other obligations for payment of money which are
6 secured by mortgage, deed of trust, or other lien upon real
7 property situated in this state. This tax shall be assessed
8 and collected as provided by this chapter.

9 (2) The nonrecurring tax shall apply to a note, bond,
10 or other obligation for payment of money only to the extent it
11 is secured by mortgage, deed of trust, or other lien upon real
12 property situated in this state. Where a note, bond, or other
13 obligation is secured by personal property or by real property
14 situated outside this state, as well as by mortgage, deed of
15 trust, or other lien upon real property situated in this
16 state, then the nonrecurring tax shall apply to that portion
17 of the note, bond, or other obligation which bears the same
18 ratio to the entire principal balance of the note, bond, or
19 other obligation as the value of the real property situated in
20 this state bears to the value of all of the security; however,
21 if the security is solely made up of personal property and
22 real property situated in this state, the taxpayer may elect
23 to apportion the taxes based upon the value of the collateral,
24 if any, to which the taxpayer by law or contract must look
25 first for collection. In no event shall the portion of the
26 note, bond, or other obligation which is subject to the
27 nonrecurring tax exceed in value the value of the real
28 property situated in this state which is the security. ~~The~~
29 ~~portion of a note, bond, or other obligation which is not~~
30 ~~subject to the nonrecurring tax shall be subject to the annual~~
31 ~~tax unless otherwise exempt.~~

1 Section 11. Section 199.183, Florida Statutes, is
2 amended to read:

3 199.183 Taxpayers exempt from ~~annual and~~ nonrecurring
4 taxes.--

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

9 (a) Any leasehold or other interest that is described
10 in s. 199.023(1)(d), Florida Statutes (2005).

11 (b) Property related to the provision of two-way
12 telecommunications services to the public for hire by the use
13 of a telecommunications facility, as defined in s. 364.02(15),
14 and for which a certificate is required under chapter 364,
15 when the service is provided by any county, municipality, or
16 other political subdivision of the state. Any immunity of any
17 political subdivision of the state or other entity of local
18 government from taxation of the property used to provide
19 telecommunication services that is taxed as a result of this
20 paragraph is hereby waived. However, intangible personal
21 property related to the provision of telecommunications
22 services provided by the operator of a public-use airport, as
23 defined in s. 332.004, for the operator's provision of
24 telecommunications services for the airport or its tenants,
25 concessionaires, or licensees, and intangible personal
26 property related to the provision of telecommunications
27 services provided by a public hospital, are exempt from
28 taxation under this chapter.

29 (2) Intangible personal property owned by nonprofit
30 religious, nonprofit educational, or nonprofit charitable
31 institutions shall be exempt from taxation under this chapter.

1 This exemption shall be strictly defined, limited, and applied
2 in each category as follows:

3 (a) "Religious institutions" means churches and
4 ecclesiastical or denominational organizations having
5 established physical places for worship in this state at which
6 nonprofit religious services and activities are regularly
7 conducted, as well as church cemeteries.

8 (b) "Educational institutions" means only:

9 1. Public or nonprofit private schools, colleges, or
10 universities conducting regular classes and courses of study
11 required for accreditation by, or membership in, the Southern
12 Association of Colleges and Schools, Department of Education,
13 or the Florida Council of Independent Schools; or

14 2. Nonprofit libraries, art galleries, and museums
15 open to the public.

16 (c) "Charitable institutions" means only:

17 1. Nonprofit corporations operating physical
18 facilities in this state at which are provided charitable
19 services, a reasonable percentage of which shall be without
20 cost to those unable to pay; or

21 2. Those institutions qualified as charitable under s.
22 501(c)(3) of the United States Internal Revenue Code of 1954.

23
24 Intangible personal property shall not be deemed to be owned
25 by such exempt institutions if it is held in a trust of any
26 kind under which the institution has no present interest in
27 the trust principal except the right to compel the performance
28 of the trust agreement.

29 ~~(3) Every national bank having its principal place of~~
30 ~~business in another state, but operating a credit card credit~~
31 ~~application processing, customer service, or collection~~

1 ~~operation in this state, that is not considered a bank under~~
2 ~~the provisions of 12 U.S.C. s. 1841(c)(2)(F), is exempt from~~
3 ~~paying the tax imposed by this chapter on credit card~~
4 ~~receivables owed to the bank by credit card holders domiciled~~
5 ~~outside this state.~~

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

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

13 199.218 Books and records.--

14 ~~(1)~~ Each taxpayer shall retain all books and other
15 records necessary to identify the taxpayer's intangible
16 personal property and to determine any tax due under this
17 chapter, as well as all books and other records otherwise
18 required by rule of the department with respect to any such
19 tax, until the department's power to make an assessment with
20 respect to such tax has terminated under s. 95.091(3).

21 ~~(2) Each broker subject to the provisions of s.~~
22 ~~199.062 shall preserve all books and other records relating to~~
23 ~~the information reported under s. 199.062 or otherwise~~
24 ~~required by rule of the department for a period of 3 years~~
25 ~~from the due date of the report.~~

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

29 199.232 Powers of department.--
30
31

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

4 (3) With or without an audit, the department may
5 assess any tax deficiency resulting from nonpayment or
6 underpayment of the tax, as well as any applicable interest
7 and penalties. The department shall assess on the basis of the
8 best information available to it, including estimates based on
9 the best information available to it if the taxpayer fails to
10 permit inspection of the taxpayer's records, ~~fails to file an~~
11 ~~annual return~~, files a grossly incorrect return, or files a
12 false and fraudulent return.

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

17 199.282 Penalties for violation of this chapter.--

18 (2) If any ~~annual or~~ nonrecurring tax is not paid by
19 the statutory due date, then despite any extension granted
20 under s. 199.232(6), interest shall run on the unpaid balance
21 from such due date until paid at the rate of 12 percent per
22 year.

23 (3)(a) If any ~~annual or~~ nonrecurring tax is not paid
24 by the due date, a delinquency penalty shall be charged. The
25 delinquency penalty shall be 10 percent of the delinquent tax
26 for each calendar month or portion thereof from the due date
27 until paid, up to a limit of 50 percent of the total tax not
28 timely paid.

29 ~~(b) If any annual tax return required by this chapter~~
30 ~~is not filed by the due date, a penalty of 10 percent of the~~
31 ~~tax due with the return shall be charged for each calendar~~

1 ~~month or portion thereof during which the return remains~~
2 ~~unfiled, up to a limit of 50 percent of the total tax due.~~

3
4 ~~For any penalty assessed under this subsection, the combined~~
5 ~~total for all penalties assessed under paragraphs (a) and (b)~~
6 ~~shall not exceed 10 percent per calendar month, up to a limit~~
7 ~~of 50 percent of the total tax due.~~

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

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

16 ~~(a) A penalty of \$100 upon any corporation that does~~
17 ~~not timely file a written notice required under s.~~
18 ~~199.057(2)(c).~~

19 ~~(b) An initial penalty of \$10 per customer position~~
20 ~~statement, plus an additional penalty of the greater of 1~~
21 ~~percent of the initial penalty or \$50 for each month or~~
22 ~~portion of a month, from the date due until filing is made,~~
23 ~~upon any security dealer or investment adviser who does not~~
24 ~~timely file or fails to file the statements required by s.~~
25 ~~199.062(1). The submission of a position statement that does~~
26 ~~not comply with the department's specifications and~~
27 ~~instructions or the submission of an inaccurate position~~
28 ~~statement is not a timely filing. The department shall notify~~
29 ~~any security dealer or investment adviser who fails to timely~~
30 ~~file the required statements. The minimum penalty imposed upon~~

31

1 ~~a security dealer or investment adviser under this paragraph~~
2 ~~is \$100.~~

3 ~~(6)(8)~~ Any person who fails or refuses to ~~file an~~
4 ~~annual return, or who fails or refuses to~~ make records
5 available for inspection, when requested to do so by the
6 department is guilty of a misdemeanor of the first degree,
7 punishable as provided in s. 775.082 or s. 775.083.

8 Section 15. Section 199.292, Florida Statutes, is
9 amended to read:

10 199.292 Disposition of intangible personal property
11 taxes.--All intangible personal property taxes collected
12 pursuant to this chapter, except for revenues derived from the
13 annual tax on a leasehold described in s. 199.023(1)(d),
14 Florida Statutes (2005), shall be deposited into the General
15 Revenue Fund. Revenues derived from the annual tax on a
16 leasehold described in s. 199.023(1)(d), Florida Statutes
17 (2005), shall be returned to the local school board for the
18 county in which the property subject to the leasehold is
19 situated.

20 Section 16. Subsection (3) is added to section
21 199.303, Florida Statutes, to read:

22 199.303 Declaration of legislative intent.--

23 (3) It is hereby declared to be the specific intent of
24 the Legislature that all annual intangible personal property
25 taxes imposed as provided by law for calendar years 2006 and
26 prior shall remain in full force and effect during the period
27 specified by s. 95.091 for the year in which the tax was due.
28 It is further the intent of the Legislature that the
29 department continue to assess and collect all taxes due to the
30 state under such provisions for all periods available for
31

1 assessment, as provided for the year in which tax was due by
2 s. 95.091.

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

5 212.02 Definitions.--The following terms and phrases
6 when used in this chapter have the meanings ascribed to them
7 in this section, except where the context clearly indicates a
8 different meaning:

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

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

23 213.053 Confidentiality and information sharing.--

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

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

29
30 Disclosure of information under this subsection shall be
31 pursuant to a written agreement between the executive director

1 and the agency. Such agencies, governmental or
2 nongovernmental, shall be bound by the same requirements of
3 confidentiality as the Department of Revenue. Breach of
4 confidentiality is a misdemeanor of the first degree,
5 punishable as provided by s. 775.082 or s. 775.083.

6 (14)(a) Notwithstanding any other provision of this
7 section, the department shall, subject to the safeguards
8 specified in paragraph (c), disclose to the Division of
9 Corporations of the Department of State the name, address,
10 federal employer identification number, and duration of tax
11 filings with this state of all corporate or partnership
12 entities which are not on file or have a dissolved status with
13 the Division of Corporations and which have filed tax returns
14 pursuant to ~~either chapter 199 or~~ chapter 220.

15 Section 19. Section 213.054, Florida Statutes, is
16 amended to read:

17 213.054 Persons claiming tax exemptions or deductions;
18 annual report.--The Department of Revenue shall be responsible
19 for monitoring the utilization of ~~tax exemptions and~~ tax
20 deductions authorized pursuant to chapter 81-179, Laws of
21 Florida. On or before September 1 of each year, the department
22 shall report to the Chief Financial Officer the names and
23 addresses of all persons who have claimed ~~an exemption~~
24 ~~pursuant to s. 199.185(1)(i) or~~ a deduction pursuant to s.
25 220.63(5).

26 Section 20. Section 213.27, Florida Statutes, is
27 amended to read:

28 213.27 Contracts with debt collection agencies and
29 certain vendors.--

30 (1) The Department of Revenue may, for the purpose of
31 collecting any delinquent taxes due from a taxpayer, including

1 | taxes for which a bill or notice has been generated, contract
2 | with any debt collection agency or attorney doing business
3 | within or without this state for the collection of such
4 | delinquent taxes, including penalties and interest thereon.
5 | The department may also share confidential information
6 | pursuant to the contract necessary for the collection of
7 | delinquent taxes and taxes for which a billing or notice has
8 | been generated. Contracts will be made pursuant to chapter
9 | 287. The taxpayer must be notified by mail by the department,
10 | its employees, or its authorized representative at least 30
11 | days prior to commencing any litigation to recover any
12 | delinquent taxes. The taxpayer must be notified by mail by the
13 | department at least 30 days prior to the initial assignment by
14 | the department of the taxpayer's account for the collection of
15 | any taxes by the debt collection agency.

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

30 | (2)(3) Any contract may provide, in the discretion of
31 | the executive director of the Department of Revenue, the

1 manner in which the compensation for such services will be
2 paid. Under standards established by the department, such
3 compensation shall be added to the amount of the tax and
4 collected as a part thereof by the agency or deducted from the
5 amount of tax, penalty, and interest actually collected.

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

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

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

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

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

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

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

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

4 220.1845 Contaminated site rehabilitation tax
5 credit.--

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

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

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

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

18 3. A brownfield site in a designated brownfield area
19 under s. 376.80.

20 (b) A tax credit applicant, or multiple tax credit
21 applicants working jointly to clean up a single site, may not
22 be granted more than \$250,000 per year in tax credits for each
23 site voluntarily rehabilitated. Multiple tax credit applicants
24 shall be granted tax credits in the same proportion as their
25 contribution to payment of cleanup costs. Subject to the same
26 conditions and limitations as provided in this section, a
27 municipality, county, or other tax credit applicant which
28 voluntarily rehabilitates a site may receive not more than
29 \$250,000 per year in tax credits which it can subsequently
30 transfer subject to the provisions in paragraph (g) ~~(h)~~.

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

15 (d) A taxpayer that files a consolidated return in
16 this state as a member of an affiliated group under s.
17 220.131(1) may be allowed the credit on a consolidated return
18 basis up to the amount of tax imposed upon the consolidated
19 group.

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

23 ~~(e)~~(f) A tax credit applicant that receives
24 state-funded site rehabilitation under s. 376.3078(3) for
25 rehabilitation of a drycleaning-solvent-contaminated site is
26 ineligible to receive credit under this section for costs
27 incurred by the tax credit applicant in conjunction with the
28 rehabilitation of that site during the same time period that
29 state-administered site rehabilitation was underway.

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

4 ~~(g)(h)~~1. Tax credits that may be available under this
5 section to an entity eligible under s. 376.30781 may be
6 transferred after a merger or acquisition to the surviving or
7 acquiring entity and used in the same manner and with the same
8 limitations.

9 2. The entity or its surviving or acquiring entity as
10 described in subparagraph 1., may transfer any unused credit
11 in whole or in units of no less than 25 percent of the
12 remaining credit. The entity acquiring such credit may use it
13 in the same manner and with the same limitation as described
14 in this section. Such transferred credits may not be
15 transferred again although they may succeed to a surviving or
16 acquiring entity subject to the same conditions and
17 limitations as described in this section.

18 3. In the event the credit provided for under this
19 section is reduced either as a result of a determination by
20 the Department of Environmental Protection or an examination
21 or audit by the Department of Revenue, such tax deficiency
22 shall be recovered from the first entity, or the surviving or
23 acquiring entity, to have claimed such credit up to the amount
24 of credit taken. Any subsequent deficiencies shall be assessed
25 against any entity acquiring and claiming such credit, or in
26 the case of multiple succeeding entities in the order of
27 credit succession.

28 ~~(h)(i)~~ In order to encourage completion of site
29 rehabilitation at contaminated sites being voluntarily cleaned
30 up and eligible for a tax credit under this section, the tax
31 credit applicant may claim an additional 10 percent of the

1 total cleanup costs, not to exceed \$50,000, in the final year
2 of cleanup as evidenced by the Department of Environmental
3 Protection issuing a "No Further Action" order for that site.

4 (3) ADMINISTRATION; AUDIT AUTHORITY; TAX CREDIT
5 FORFEITURE.--

6 (b) In addition to its existing audit and
7 investigation authority relating to ~~chapter 199~~ and this
8 chapter, the Department of Revenue may perform any additional
9 financial and technical audits and investigations, including
10 examining the accounts, books, or records of the tax credit
11 applicant, which are necessary to verify the site
12 rehabilitation costs included in a tax credit return and to
13 ensure compliance with this section. The Department of
14 Environmental Protection shall provide technical assistance,
15 when requested by the Department of Revenue, on any technical
16 audits performed pursuant to this section.

17 (c) It is grounds for forfeiture of previously claimed
18 and received tax credits if the Department of Revenue
19 determines, as a result of either an audit or information
20 received from the Department of Environmental Protection, that
21 a taxpayer received tax credits pursuant to this section to
22 which the taxpayer was not entitled. In the case of fraud, the
23 taxpayer shall be prohibited from claiming any future tax
24 credits under this section ~~or s. 199.1055~~.

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

28 2. The taxpayer shall file with the Department of
29 Revenue an amended tax return or such other report as the
30 Department of Revenue prescribes by rule and shall pay any
31 required tax within 60 days after the taxpayer receives

1 notification from the Department of Environmental Protection
2 pursuant to s. 376.30781 that previously approved tax credits
3 have been revoked or modified, if uncontested, or within 60
4 days after a final order is issued following proceedings
5 involving a contested revocation or modification order.

6 3. A notice of deficiency may be issued by the
7 Department of Revenue at any time within 5 years after the
8 date the taxpayer receives notification from the Department of
9 Environmental Protection pursuant to s. 376.30781 that
10 previously approved tax credits have been revoked or modified.
11 If a taxpayer fails to notify the Department of Revenue of any
12 change in its tax credit claimed, a notice of deficiency may
13 be issued at any time. In either case, the amount of any
14 proposed assessment set forth in such notice of deficiency
15 shall be limited to the amount of any deficiency resulting
16 under this section from the recomputation of the taxpayer's
17 tax for the taxable year.

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

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

25 376.30781 Partial tax credits for rehabilitation of
26 drycleaning-solvent-contaminated sites and brownfield sites in
27 designated brownfield areas; application process; rulemaking
28 authority; revocation authority.--

29 (2)(a) A credit in the amount of 35 percent of the
30 costs of voluntary cleanup activity that is integral to site
31

1 rehabilitation at the following sites is allowed pursuant to
2 s. ss. 199.1055 and 220.1845:

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

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

10 3. A brownfield site in a designated brownfield area
11 under s. 376.80.

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

16 (8) On or before March 1, the Department of
17 Environmental Protection shall inform each eligible tax credit
18 applicant of the amount of its partial tax credit and provide
19 each eligible tax credit applicant with a tax credit
20 certificate that must be submitted with its tax return to the
21 Department of Revenue to claim the tax credit or be
22 transferred pursuant to ~~s. 199.1055(1)(g)~~ or s.
23 220.1845(1)(h). Credits will not result in the payment of
24 refunds if total credits exceed the amount of tax owed.

25 (12) A tax credit applicant who receives state-funded
26 site rehabilitation under s. 376.3078(3) for rehabilitation of
27 a drycleaning-solvent-contaminated site is ineligible to
28 receive a tax credit under ~~s. 199.1055~~ or s. 220.1845 for
29 costs incurred by the tax credit applicant in conjunction with
30 the rehabilitation of that site during the same time period
31 that state-administered site rehabilitation was underway.

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

3 493.6102 Inapplicability of this chapter.--This
4 chapter shall not apply to:

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

14 Section 24. Paragraph (b) of subsection (4) of section
15 650.05, Florida Statutes, is amended to read:

16 650.05 Plans for coverage of employees of political
17 subdivisions.--

18 (4)

19 (b) The grants-in-aid and other revenue referred to in
20 paragraph (a) specifically include, but are not limited to,
21 minimum foundation program grants to public school districts
22 and community colleges; gasoline, motor fuel, ~~intangible,~~
23 cigarette, racing, and insurance premium taxes distributed to
24 political subdivisions; and amounts specifically appropriated
25 as grants-in-aid for mental health, mental retardation, and
26 mosquito control programs.

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

29 655.071 International banking facilities; definitions;
30 notice before establishment.--

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

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

11 733.702 Limitations on presentation of claims.--

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

24 ~~(5)(6)~~ Nothing in this section shall extend the
25 limitations period set forth in s. 733.710.

26 Section 27. Effective upon this act becoming a law,
27 the executive director of the Department of Revenue may adopt
28 emergency rules under ss. 120.536(1) and 120.54, Florida
29 Statutes, to implement chapter 199, Florida Statutes, and all
30 conditions are deemed met for the adoption of such rules.
31 Notwithstanding any other provision of law, such emergency

1 rules shall remain effective for 6 months after the date of
2 adoption and may be renewed during the pendency of procedures
3 to adopt rules addressing the subject of the emergency rules.

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

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