

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

.

1 Representative Greenstein offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 231 and 232, insert:

5 Section 9. Section 403.1839, Florida Statutes, is created
6 to read:

7 403.1839 Toilet paper use fee.--

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

9 (a) "Consumer" means a person who purchases toilet tissue
10 for use with no intent to resell.

11 (b) "Dealer" means a person who sells toilet tissue to a
12 consumer.

13 (c) "Department" means the Department of Environmental
14 Protection.

15 (2) Beginning October 1, 2006, a fee of 2 cents per roll
16 shall be imposed on toilet paper sold in this state. The fee

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17 shall be collected by dealers and remitted monthly to the
18 Department of Revenue.

19 (3) All fees collected shall be state funds at the moment
20 of collection. A person who, with intent to unlawfully deprive
21 or defraud the state of its moneys or the use or benefit
22 thereof, fails to remit fees collected pursuant to this section
23 commits theft of state funds, punishable to the same extent
24 provided in s. 212.15(2).

25 (4) The proceeds of the fee shall be distributed in
26 accordance with this section. For the purpose of this section,
27 the proceeds of the fee include all funds received by the
28 Department of Revenue under this section, including interest and
29 penalties on delinquent fees. The Department of Revenue shall
30 determine the amount that must be reserved for its
31 administrative costs.

32 (5) The Department of Revenue shall administer, collect,
33 enforce, and audit the fee authorized under this section and,
34 for such purpose, has the same authority that is provided for
35 the administration, collection, enforcement, and auditing of the
36 general state sales tax imposed under chapter 212 except as
37 otherwise provided in this section. The provisions of chapter
38 212 regarding the authority to audit and make assessments, the
39 keeping of books and records, and interest and penalties on
40 delinquent fees are applicable. The fee may not be included in
41 computing estimated taxes under s. 212.11. The limitations on
42 determining and assessing taxes provided in s. 95.091 apply to
43 the determination and assessment of the fee imposed by this
44 section.

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45 (6) In addition to expenditures authorized for
 46 administrative costs under subsection (4), the Department of
 47 Revenue and the department may employ persons and incur other
 48 expenses for which funds are appropriated by the Legislature.
 49 The Department of Revenue and the department may adopt rules and
 50 prescribe forms as necessary to administer this section. The
 51 Department of Revenue may establish audit procedures, recover
 52 administrative costs, and assess delinquent fees, penalties, and
 53 interest.

54 (7) The proceeds of the fee shall be deposited in the
 55 Wastewater Treatment and Stormwater Management Revolving Loan
 56 Trust Fund created by s. 403.1835. In any year in which a
 57 federal capitalization grant is received by the department for
 58 the Wastewater Treatment and Stormwater Management Revolving
 59 Loan Trust Fund, the proceeds of the fee shall first be used to
 60 provide the state's matching share of the federal grant for use
 61 as provided by s. 403.1835. All remaining proceeds of the fee
 62 shall be used as provided by s. 403.1838.

63
 64 ===== T I T L E A M E N D M E N T =====
 65 Remove line 39 and insert:
 66 circumstances; providing construction; creating s.
 67 403.1839, F.S.; providing definitions; imposing a fee on
 68 toilet paper sold in this state; requiring dealers to
 69 collect the fee; providing a criminal penalty for failure
 70 by a dealer to remit the fee; providing for administration
 71 and enforcement by the Department of Revenue; authorizing
 72 rulemaking by the Department of Revenue and the Department
 73 of Environmental Protection; providing for use of the

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74 | proceeds of the fee for administrative costs of the
75 | Department of Revenue; providing for deposit of the
76 | proceeds of the fee in the Wastewater Treatment and
77 | Stormwater Management Revolving Loan Trust Fund
78 | administered by the Department of Environmental
79 | Protection; providing for use of proceeds of the fee
80 | deposited into the trust fund; amending s.