

Bill No. SB 2482

Barcode 110750

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 44, lines 10-15, delete those lines

and insert: in addition to the other penalties provided by law, be liable for a specific penalty of 100 percent of any unreported or any uncollected ~~the tax bill~~ or fee and, upon conviction, for fine and punishment as provided in s. 775.082, s. 775.083, or s. 775.084. Delivery of written notice may be made by certified mail, or by the use of such other method as is documented as being necessary and reasonable under the circumstances. The civil and criminal penalties imposed herein for failure to comply with a written notice alerting the person of the requirement to register the person's business as a dealer or to collect tax on specific transactions shall not apply if the person timely files a written challenge to such notice in accordance with procedures established by the department by rule or the notice fails to clearly advise that failure to comply with or timely challenge the notice will

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1 result in the imposition of the civil and criminal penalties

2 imposed herein.

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5 ===== T I T L E    A M E N D M E N T =====

6 And the title is amended as follows:

7            On page 3, line 5, following the semicolon

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9 insert:

10            providing exceptions to certain penalties;

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