

Bill No. SB 2482

Barcode 960784

CHAMBER ACTION

Senate

House

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Comm: 17/RCS
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The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

Senate Amendment (with title amendment)

On page 43, line 22, through
page 47, line 21, delete sections 22 and 23

and insert:

Section 22. Paragraph (d) of subsection (2) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.--

(2)

(d) Any person who makes a false or fraudulent return with a willful intent to evade payment of any tax or fee imposed under this chapter; any person who, after the department's delivery of a written notice to the person's last known address specifically alerting the person of the requirement to register the person's business as a dealer,

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1 intentionally fails to register the business; and any person
 2 who, after the department's delivery of a written notice to
 3 the person's last known address specifically alerting the
 4 person of the requirement to collect tax on specific
 5 transactions, intentionally fails to collect such tax, shall,
 6 unless first having brought a legal challenge in response to
 7 such notice and in addition to the other penalties provided by
 8 law, be liable for a specific penalty of 100 percent of any
 9 unreported or any uncollected ~~the tax bill~~ or fee and, upon
 10 conviction, for fine and punishment as provided in s. 775.082,
 11 s. 775.083, or s. 775.084.

12 1. If the total amount of unreported or uncollected
 13 taxes or fees is less than \$300, the first offense resulting
 14 in conviction is a misdemeanor of the second degree, the
 15 second offense resulting in conviction is a misdemeanor of the
 16 first degree, and the third and all subsequent offenses
 17 resulting in conviction is a misdemeanor of the first degree,
 18 and the third and all subsequent offenses resulting in
 19 conviction are felonies of the third degree.

20 2. If the total amount of unreported or uncollected
 21 taxes or fees is \$300 or more but less than \$20,000, the
 22 offense is a felony of the third degree.

23 3. If the total amount of unreported or uncollected
 24 taxes or fees is \$20,000 or more but less than \$100,000, the
 25 offense is a felony of the second degree.

26 4. If the total amount of unreported or uncollected
 27 taxes or fees is \$100,000 or more, the offense is a felony of
 28 the first degree.

29
 30 (Redesignate subsequent sections.)

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

2 And the title is amended as follows:

3 On page 3, lines 5-10, delete those lines

4

5 and insert:

6 providing penalties; amending s. 212.14,

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