

1 A bill to be entitled
2 An act relating to tax administration; amending
3 s. 45.032, F.S.; including a tax warrant as a
4 subordinate lienholder for purposes of the
5 disbursement of surplus funds after a judicial
6 sale; amending s. 193.1551, F.S.; providing for
7 provisions governing the assessment of
8 homestead property damaged in certain named
9 storms to apply to properties in which repairs
10 are commenced by January 1, 2008; amending s.
11 196.192, F.S.; specifying that ownership of
12 property by a tax-exempt organization's sole
13 member limited liability company has the same
14 status for property tax purposes as direct
15 ownership by the tax-exempt organization;
16 amending s. 196.193, F.S.; requiring the
17 property appraiser to explain to a nonprofit
18 organization the legal and factual basis for
19 denying a property tax exemption to the
20 nonprofit organization; amending s. 196.196,
21 F.S.; providing that property owned by an
22 exempt entity shall be deemed to be used for
23 religious purposes if the institution has taken
24 affirmative steps to prepare the property for
25 use as a public house of worship; providing
26 definitions; amending s. 197.572, F.S.;
27 providing for easements for conservation
28 purposes; amending s. 198.13, F.S.; exempting
29 certain representatives of an estate from the
30 requirement to file certain returns if there is
31 no tax on estates of decedents or no tax on

1 generation-skipping transfers; amending s.
2 202.16, F.S.; requiring dealers to document
3 exempt sales for resale; providing requirements
4 and procedures; providing a definition;
5 providing construction; providing for dealer
6 provision of evidence of the exempt status of
7 certain sales through an informal protest
8 process; requiring the Department of Revenue to
9 accept certain evidence during the protest
10 period; providing limitations; requiring the
11 department to establish a toll-free telephone
12 number for the purpose of verifying
13 registration numbers and resale certificates;
14 requiring the department to establish a system
15 for receiving information from dealers
16 regarding certificate numbers; amending s.
17 202.18, F.S.; providing for adjustments in
18 communications services tax distributions to
19 correct for misallocations between
20 jurisdictions; amending s. 202.20, F.S.;
21 limiting local governmental authority to make
22 certain rate adjustments in the tax under
23 certain circumstances; providing for a
24 determination of completeness of certain data;
25 amending s. 202.28, F.S.; providing
26 requirements for the Department of Revenue with
27 respect to distributing proceeds of the
28 communications services tax and allocating
29 certain penalties; amending s. 202.30, F.S.;
30 reducing the threshold tax amount which a
31 dealer of communications services is required

1 to remit taxes electronically; amending ss.
2 206.02 and 206.021, F.S.; authorizing the
3 Department of Revenue to issue temporary fuel
4 licenses during a declared state of emergency
5 or a declared disaster; amending s. 206.9943,
6 F.S.; authorizing the department to issue a
7 temporary pollutant tax license during a
8 declared state of emergency or a declared
9 disaster; amending s. 211.3103, F.S.; providing
10 for the annual producer price index to apply to
11 the tax on the severance of phosphate rock;
12 amending s. 212.02, F.S.; adding leases of
13 certain aircraft to the definition of the term
14 "qualified aircraft"; amending ss. 212.05 and
15 212.0515, F.S.; authorizing the department to
16 adopt additional divisors for calculating the
17 sales tax on vending machines when a county
18 imposes a sales surtax rate that is not listed
19 in statute; amending s. 212.0506, F.S.;
20 clarifying that the definition of the term
21 "service warranty" excludes certain contracts;
22 amending s. 212.08, F.S., relating to
23 exemptions from the sales tax; deleting
24 provisions exempting certain building materials
25 and business property from application of
26 certain requirements for refunds; providing a
27 sales tax exemption for certain delivery
28 charges; repealing s. 212.095, F.S., relating
29 to a sales tax refund permit for certain
30 organizations; amending s. 212.12, F.S.;
31 providing that a person is liable for failure

1 to register a business or collect the required
2 taxes; providing penalties; providing
3 exceptions to certain penalties; providing for
4 voluntary sampling of fixed assets; providing
5 for application; providing legislative intent;
6 authorizing the Department of Revenue, in
7 conjunction with financial institutions, to
8 design a pilot program for identifying certain
9 account holders against whose property the
10 department has a tax warrant; authorizing the
11 department to enter into agreements with
12 financial institutions for developing and
13 operating a data match system; requiring the
14 department to pay a fee to participating
15 financial institutions; requiring the
16 department to submit a report to the
17 Legislature; amending s. 213.053, F.S.;
18 authorizing the department to provide
19 information to the child support enforcement
20 program; amending s. 213.21, F.S.; providing
21 for a taxpayer's liability for a service fee to
22 be waived due to unintentional error; amending
23 s. 213.755, F.S.; reducing the threshold tax
24 amount under which a taxpayer may be required
25 to remit taxes electronically; amending s.
26 220.21, F.S.; requiring a taxpayer that is
27 required to file its federal income tax return
28 electronically to also file its state corporate
29 income tax electronically; providing a penalty
30 for failure to do so; authorizing the
31 department to adopt rules; providing for

1 applicability; amending s. 443.1216, F.S.;

2 authorizing the Agency for Workforce Innovation

3 and the agency that collects unemployment taxes

4 to adopt rules; clarifying that certain senior

5 management positions are excluded from

6 unemployment compensation provisions; amending

7 s. 443.1316, F.S.; providing for certain

8 provisions of ch. 213, F.S., relating to

9 taxpayers rights, to apply to the collection of

10 unemployment taxes; deleting a limitation on

11 the amount the department may charge for the

12 costs of collection services; amending s.

13 443.141, F.S.; providing a date through which

14 certain penalties on delinquent unemployment

15 compensation reports can be assessed; applying

16 the provisions of s. 213.24(1), F.S., to such

17 penalties; amending s. 443.163, F.S.; amending

18 s. 624.511, F.S.; authorizing the Department of

19 Revenue to refund an overpayment of insurance

20 premium tax under certain circumstances;

21 amending s. 832.062, F.S.; providing for prima

22 facie evidence of intent to defraud or

23 knowledge of insufficient funds with respect to

24 an electronic transfer to the Department of

25 Revenue which is not honored or refused;

26 providing for exceptions; providing

27 requirements for notice; providing for the

28 department to recover court costs and

29 attorney's fees; providing procedures for

30 establishing prima facie evidence; providing

31 for reimbursement of a portion of certain ad

1 valorem taxes on certain homestead property
2 rendered uninhabitable under certain
3 circumstances; providing requirements,
4 procedures, and limitations; providing duties
5 and responsibilities of the department,
6 property appraisers, and value adjustment
7 boards; providing a definition; providing
8 criminal penalties for falsely claiming
9 reimbursements; providing for reimbursement of
10 a portion of sales taxes paid on certain
11 replacement mobile homes damaged under certain
12 circumstances; providing requirements,
13 procedures, and limitations; providing duties
14 and responsibilities of the department,
15 property appraisers, and value adjustment
16 boards; providing definitions; providing
17 criminal penalties for falsely claiming
18 reimbursements; requiring the Executive Office
19 of the Governor to certify forward certain
20 unexpended balances; providing legislative
21 intent; providing appropriations; providing
22 effective dates.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Paragraph (b) of subsection (1) and
27 paragraph (a) of subsection (3) of section 45.032, Florida
28 Statutes, are amended to read:

29 45.032 Disbursement of surplus funds after judicial
30 sale.--

31 (1) For purposes of ss. 45.031-45.035, the term:

1 (b) "Subordinate lienholder" means the holder of a
2 subordinate lien shown on the face of the pleadings as an
3 encumbrance on the property. The lien held by the party filing
4 the foreclosure lawsuit is not a subordinate lien. A
5 subordinate lienholder includes, but is not limited to, a
6 subordinate mortgage, judgment, tax warrant, assessment lien,
7 or construction lien. However, the holder of a subordinate
8 lien shall not be deemed a subordinate lienholder if the
9 holder was paid in full from the proceeds of the sale.

10 (3) During the 60 days after the clerk issues a
11 certificate of disbursements, the clerk shall hold the surplus
12 pending a court order.

13 (a) If the owner of record claims the surplus during
14 the 60-day period and there is no subordinate lienholder, the
15 court shall order the clerk to deduct any applicable service
16 charges from the surplus and pay the remainder to the owner of
17 record. The clerk may establish a reasonable requirement that
18 the owner of record prove his or her identity before receiving
19 the disbursement. The clerk may assist an owner of record in
20 making a claim. An owner of record may use the following form
21 in making a claim:

22
23 (Caption of Action)

24
25 OWNER'S CLAIM FOR
26 MORTGAGE FORECLOSURE SURPLUS

27
28 State of

29 County of

30 Under penalty of perjury, I (we) hereby certify that:
31

1 1. I was (we were) the owner of the following
2 described real property in County, Florida, prior to the
3 foreclosure sale and as of the date of the filing of the lis
4 pendens:
5
6 ...(Legal description of real property)...

7

8 2. I (we) do not owe any money on any mortgage on the
9 property that was foreclosed other than the one that was paid
10 off by the foreclosure.

11 3. I (we) do not owe any money that is the subject of
12 an unpaid judgment, tax warrant, condominium lien, cooperative
13 lien, or homeowners' association.

14 4. I am (we are) not currently in bankruptcy.

15 5. I (we) have not sold or assigned my (our) right to
16 the mortgage surplus.

17 6. My (our) new address is:

18 7. If there is more than one owner entitled to the
19 surplus, we have agreed that the surplus should be paid
20 jointly, or to:, at the following address:

21 8. I (WE) UNDERSTAND THAT I (WE) AM (ARE) NOT REQUIRED
22 TO HAVE A LAWYER OR ANY OTHER REPRESENTATION AND I (WE) DO NOT
23 HAVE TO ASSIGN MY (OUR) RIGHTS TO ANYONE ELSE IN ORDER TO
24 CLAIM ANY MONEY TO WHICH I (WE) MAY BE ENTITLED.

25 9. I (WE) UNDERSTAND THAT THIS STATEMENT IS GIVEN
26 UNDER OATH, AND IF ANY STATEMENTS ARE UNTRUE THAT I (WE) MAY
27 BE PROSECUTED CRIMINALLY FOR PERJURY.

28

29 ...(Signatures)...

30

31

1 Sworn to (or affirmed) and subscribed before me this
2 day of, ...(year)...., by ...(name of person making
3 statement)....

4 ...(Signature of Notary Public - State of Florida)...
5 ...(Print, Type, or Stamp Commissioned Name of Notary
6 Public)...

7
8 Personally Known OR Produced Identification
9 Type of Identification Produced.....

10
11 Section 2. Section 193.1551, Florida Statutes, is
12 amended to read:

13 193.1551 Assessment of certain homestead property
14 damaged in 2004 named storms.--Notwithstanding the provisions
15 of s. 193.155(4), the assessment at just value for changes,
16 additions, or improvements to homestead property rendered
17 uninhabitable in one or more of the named storms of 2004 shall
18 be limited to the square footage exceeding 110 percent of the
19 homestead property's total square footage. Additionally, homes
20 having square footage of 1,350 square feet or less which were
21 rendered uninhabitable may rebuild up to 1,500 total square
22 feet and the increase in square footage shall not be
23 considered as a change, an addition, or an improvement that is
24 subject to assessment at just value. The provisions of this
25 section are limited to homestead properties in which repairs
26 are commenced ~~completed~~ by January 1, 2008, and apply
27 retroactively to January 1, 2005.

28 Section 3. Section 196.192, Florida Statutes, is
29 amended to read:

30 196.192 Exemptions from ad valorem taxation.--Subject
31 to the provisions of this chapter:

1 (1) All property owned by an exempt entity and used
 2 exclusively for exempt purposes shall be totally exempt from
 3 ad valorem taxation.

4 (2) All property owned by an exempt entity and used
 5 predominantly for exempt purposes shall be exempted from ad
 6 valorem taxation to the extent of the ratio that such
 7 predominant use bears to the nonexempt use.

8 (3) All tangible personal property loaned or leased by
 9 a natural person, by a trust holding property for a natural
 10 person, or by an exempt entity to an exempt entity for public
 11 display or exhibition on a recurrent schedule is exempt from
 12 ad valorem taxation if the property is loaned or leased for no
 13 consideration or for nominal consideration.

14
 15 For purposes of this section, each use to which the property
 16 is being put must be considered in granting an exemption from
 17 ad valorem taxation, including any economic use in addition to
 18 any physical use. For purposes of this section, property owned
 19 by a limited liability company, the sole member of which is an
 20 exempt entity, shall be treated as if the property were owned
 21 directly by the exempt entity. This section ~~does~~ shall not
 22 apply in determining the exemption for property owned by
 23 governmental units pursuant to s. 196.199.

24 Section 4. Subsection (5) of section 196.193, Florida
 25 Statutes, is amended to read:

26 196.193 Exemption applications; review by property
 27 appraiser.--

28 (5)(a) ~~If in the event~~ the property appraiser
 29 determines ~~shall determine~~ that any property claimed as wholly
 30 or partially exempt under this section is not entitled to any
 31 exemption or is entitled to an exemption to an extent other

1 | than that requested in the application, he or she shall notify
2 | the person or organization filing the application on such
3 | property of that determination in writing on or before July 1
4 | of the year for which the application was filed.

5 | **(b) The notification must state in clear and**
6 | **unambiguous language the specific requirements of the state**
7 | **statutes which the property appraiser relied upon to deny the**
8 | **applicant the exemption with respect to the subject property.**
9 | **The notification must be drafted in such a way that a**
10 | **reasonable person can understand specific attributes of the**
11 | **applicant or the applicant's use of the subject property which**
12 | **formed the basis for the denial. The notice must also include**
13 | **the specific facts the property appraiser used to determine**
14 | **that the applicant failed to meet the statutory requirements.**
15 | **If a property appraiser fails to provide a notice that**
16 | **complies with this subsection, any denial of an exemption or**
17 | **an attempted denial of an exemption is invalid.**

18 | **(c) All notifications must specify the right to appeal**
19 | **to the value adjustment board and the procedures to follow in**
20 | **obtaining such an appeal. Thereafter, the person or**
21 | **organization filing such application, or a duly designated**
22 | **representative, may appeal that determination by the property**
23 | **appraiser to the board at the time of its regular hearing. In**
24 | **the event of an appeal, the property appraiser or the property**
25 | **appraiser's representative shall appear at the board hearing**
26 | **and present his or her findings of fact. If the applicant is**
27 | **not present or represented at the hearing, the board may make**
28 | **a determination on the basis of information supplied by the**
29 | **property appraiser or such other information on file with the**
30 | **board.**

31 |

1 Section 5. Present subsection (3) of section 196.196,
2 Florida Statutes, is redesignated as subsection (4), and a new
3 subsection (3) is added to that section, to read:

4 196.196 Determining whether property is entitled to
5 charitable, religious, scientific, or literary exemption.--

6 (3) Property owned by an exempt organization is used
7 for a religious purpose if the institution has taken
8 affirmative steps to prepare the property for use as a house
9 of public worship. The term "affirmative steps" means
10 environmental or land use permitting activities, creation of
11 architectural plans or schematic drawings, land clearing or
12 site preparation, construction or renovation activities, or
13 other similar activities that demonstrate a commitment of the
14 property to a religious use as a house of public worship. For
15 purposes of this subsection, the term "public worship" means
16 religious worship services and those other activities that are
17 incidental to religious worship services, such as educational
18 activities, parking, recreation, partaking of meals, and
19 fellowship.

20 Section 6. Section 197.572, Florida Statutes, is
21 amended to read:

22 197.572 Easements for conservation purposes, or for
23 public service purposes or for drainage or ingress and egress
24 survive tax sales and deeds.--When any lands are sold for the
25 nonpayment of taxes, or any tax certificate is issued thereon
26 by a governmental unit or agency or pursuant to any tax lien
27 foreclosure proceeding, the title to the lands shall continue
28 to be subject to any easement for conservation purposes as
29 provided in s. 704.06 or telephone, telegraph, pipeline, power
30 transmission, or other public service purpose and shall
31 continue to be subject to any easement for the purposes of

1 drainage or of ingress and egress to and from other land. The
2 easement and the rights of the owner of it shall survive and
3 be enforceable after the execution, delivery, and recording of
4 a tax deed, a master's deed, or a clerk's certificate of title
5 pursuant to foreclosure of a tax deed, tax certificate, or tax
6 lien, to the same extent as though the land had been conveyed
7 by voluntary deed. The easement must be evidenced by written
8 instrument recorded in the office of the clerk of the circuit
9 court in the county where such land is located before the
10 recording of such tax deed or master's deed, or, if not
11 recorded, an easement for a public service purpose must be
12 evidenced by wires, poles, or other visible occupation, an
13 easement for drainage must be evidenced by a waterway, water
14 bed, or other visible occupation, and an easement for the
15 purpose of ingress and egress must be evidenced by a road or
16 other visible occupation to be entitled to the benefit of this
17 section; however, this shall apply only to tax deeds issued
18 after the effective date of this act.

19 Section 7. Subsection (4) is added to section 198.13,
20 Florida Statutes, to read:

21 198.13 Tax return to be made in certain cases;
22 certificate of nonliability.--

23 (4) Notwithstanding any other provisions of this
24 section and applicable to the estate of a decedent who dies
25 after December 31, 2004, if, upon the death of the decedent, a
26 state death tax credit or a generation-skipping transfer
27 credit is not allowable pursuant to the Internal Revenue Code
28 of 1986, as amended:

29 (a) The personal representative of the estate is not
30 required to file a return under subsection (1) in connection
31 with the estate.

1 (b) The person who would otherwise be required to file
2 a return reporting a generation-skipping transfer under
3 subsection (3) is not required to file such a return in
4 connection with the estate.

5
6 The provisions of this subsection do not apply to estates of
7 descendents dying after December 31, 2010.

8 Section 8. Effective January 1, 2008, subsection (2)
9 of section 202.16, Florida Statutes, is amended to read:

10 202.16 Payment.--The taxes imposed or administered
11 under this chapter and chapter 203 shall be collected from all
12 dealers of taxable communications services on the sale at
13 retail in this state of communications services taxable under
14 this chapter and chapter 203. The full amount of the taxes on
15 a credit sale, installment sale, or sale made on any kind of
16 deferred payment plan is due at the moment of the transaction
17 in the same manner as a cash sale.

18 (2)(a) A sale of communications services that are used
19 as a component part of or integrated into a communications
20 service or prepaid calling arrangement for resale, including,
21 but not limited to, carrier-access charges, interconnection
22 charges paid by providers of mobile communication services or
23 other communication services, charges paid by cable service
24 providers for the transmission of video or other programming
25 by another dealer of communications services, charges for the
26 sale of unbundled network elements, and any other intercompany
27 charges for the use of facilities for providing communications
28 services for resale, must be made in compliance with the rules
29 of the department. Any person who makes a sale for resale
30 which is not in compliance with these rules is liable for any
31

1 tax, penalty, and interest due for failing to comply, to be
2 calculated pursuant to s. 202.28(2)(a).

3 (b)1. Any dealer who makes a sale for resale shall
4 document the exempt nature of the transaction, as established
5 by rules adopted by the department, by retaining a copy of the
6 purchaser's initial or annual resale certificate issued
7 pursuant to s. 202.17(6). In lieu of maintaining a copy of the
8 certificate, a dealer may document, prior to the time of sale,
9 an authorization number provided telephonically or
10 electronically by the department or by such other means
11 established by rule of the department. The dealer may rely on
12 an initial or annual resale certificate issued pursuant to s.
13 202.17(6), valid at the time of receipt from the purchaser,
14 without seeking additional annual resale certificates from
15 such purchaser, if the dealer makes recurring sales to the
16 purchaser in the normal course of business on a continual
17 basis. For purposes of this paragraph, the term "recurring
18 sales to a purchaser in the normal course of business" means
19 sales in which the dealer extends credit to the purchaser and
20 records the debt as an account receivable, or in which the
21 dealer sells to a purchaser who has an established cash
22 account, similar to an open credit account. For purposes of
23 this paragraph, purchases are made from a selling dealer on a
24 continual basis if the selling dealer makes, in the normal
25 course of business, sales to the purchaser no less frequently
26 than once in every 12-month period.

27 2. A dealer may, through the informal conference
28 procedures provided for in s. 213.21 and the rules of the
29 department, provide the department with evidence of the exempt
30 status of a sale. Exemption certificates executed by entities
31 that were exempt at the time of sale, resale certificates

1 provided by purchasers who were active dealers at the time of
2 sale, and verification by the department of a purchaser's
3 active dealer status at the time of sale in lieu of a resale
4 certificate shall be accepted by the department when submitted
5 during the protest period but may not be accepted in any
6 proceeding under chapter 120 or any circuit court action
7 instituted under chapter 72.

8 Section 9. Effective January 1, 2008, the Department
9 of Revenue shall establish a toll-free telephone number for
10 the verification of valid dealer registration numbers and
11 resale certificates issued under chapter 202, Florida
12 Statutes. The system must be adequate to guarantee a low busy
13 rate, must respond to keypad inquiries, and must provide data
14 that is updated daily.

15 Section 10. Effective January 1, 2008, the Department
16 of Revenue shall establish a system for receiving information
17 from dealers regarding certificate numbers of purchasers who
18 are seeking to make purchases for resale under chapter 202,
19 Florida Statutes. The department shall provide such dealers,
20 free of charge, with verification of those numbers that are
21 canceled or invalid.

22 Section 11. Paragraph (c) of subsection (3) of section
23 202.18, Florida Statutes, is amended to read:

24 202.18 Allocation and disposition of tax
25 proceeds.--The proceeds of the communications services taxes
26 remitted under this chapter shall be treated as follows:

27 (3)

28 (c)1. Except as otherwise provided in this paragraph,
29 proceeds of the taxes levied pursuant to s. 202.19, less
30 amounts deducted for costs of administration in accordance
31 with paragraph (b), shall be distributed monthly to the

1 appropriate jurisdictions. The proceeds of taxes imposed
2 pursuant to s. 202.19(5) shall be distributed in the same
3 manner as discretionary surtaxes are distributed, in
4 accordance with ss. 212.054 and 212.055.

5 2. The department shall make any adjustments to the
6 distributions pursuant to this ~~section~~ ~~paragraph~~ which are
7 necessary to reflect the proper amounts due to individual
8 jurisdictions or trust funds. In the event that the department
9 adjusts amounts due to reflect a correction in the situsing of
10 a customer, such adjustment shall be limited to the amount of
11 tax actually collected from such customer by the dealer of
12 communication services.

13 3.a. Notwithstanding the time period specified in s.
14 202.22(5), adjustments in distributions which are necessary to
15 correct misallocations between jurisdictions shall be governed
16 by this subparagraph. If the department determines that
17 misallocations between jurisdictions occurred, it shall
18 provide written notice of such determination to all affected
19 jurisdictions. The notice shall include the amount of the
20 misallocations, the basis upon which the determination was
21 made, data supporting the determination, and the identity of
22 each affected jurisdiction. The notice shall also inform all
23 affected jurisdictions of their authority to enter into a
24 written agreement establishing a method of adjustment as
25 described in sub-subparagraph c.

26 b. An adjustment affecting a distribution to a
27 jurisdiction which is less than 90 percent of the average
28 monthly distribution to that jurisdiction for the 6 months
29 immediately preceding the department's determination, as
30 reported by all communications services dealers, shall be made
31

1 in the month immediately following the department's
2 determination that misallocations occurred.

3 c. If an adjustment affecting a distribution to a
4 jurisdiction equals or exceeds 90 percent of the average
5 monthly distribution to that jurisdiction for the 6 months
6 immediately preceding the department's determination, as
7 reported by all communications services dealers, the affected
8 jurisdictions may enter into a written agreement establishing
9 a method of adjustment. If the agreement establishing a method
10 of adjustment provides for payments of local communications
11 services tax monthly distributions, the amount of any such
12 payment agreed to may not exceed the local communications
13 services tax monthly distributions available to the
14 jurisdiction that was allocated amounts in excess of those to
15 which it was entitled. If affected jurisdictions execute a
16 written agreement specifying a method of adjustment, a copy of
17 the written agreement shall be provided to the department no
18 later than the first day of the month following 90 days after
19 the date the department transmits notice of the misallocation.
20 If the department does not receive a copy of the written
21 agreement within the specified time period, an adjustment
22 affecting a distribution to a jurisdiction made pursuant to
23 this sub-subparagraph shall be prorated over a time period
24 that equals the time period over which the misallocations
25 occurred.

26 Section 12. Paragraph (a) of subsection (2) of section
27 202.20, Florida Statutes, is amended to read:

28 202.20 Local communications services tax conversion
29 rates.--

30 (2)(a)1. With respect to any local taxing
31 jurisdiction, if, for the periods ending December 31, 2001;

1 March 31, 2002; June 30, 2002; or September 30, 2002, the
2 revenues received by that local government from the local
3 communications services tax imposed under subsection (1) are
4 less than the revenues received from the replaced revenue
5 sources for the corresponding 2000-2001 period; plus
6 reasonably anticipated growth in such revenues over the
7 preceding 1-year period, based on the average growth of such
8 revenues over the immediately preceding 5-year period; plus an
9 amount representing the revenues from the replaced revenue
10 sources for the 1-month period that the local taxing
11 jurisdiction was required to forego, the governing authority
12 may adjust the rate of the local communications services tax
13 upward to the extent necessary to generate the entire
14 shortfall in revenues within 1 year after the rate adjustment
15 and by an amount necessary to generate the expected amount of
16 revenue on an ongoing basis.

17 2. If complete data are not available at the time of
18 determining whether the revenues received by a local
19 government from the local communications services tax imposed
20 under subsection (1) are less than the revenues received from
21 the replaced revenue sources for the corresponding 2000-2001
22 period, as set forth in subparagraph 1., the local government
23 shall use the best data available for the corresponding
24 2000-2001 period in making such determination. Complete data
25 shall be deemed available to all local governments after the
26 department audits, including the redistribution of local tax,
27 dealers who account for no less than 80 percent of the amount
28 of communications services tax revenues received for fiscal
29 year 2005-2006.

30 3. The adjustment permitted under subparagraph 1. may
31 be made by emergency ordinance or resolution and may be made

1 notwithstanding the maximum rate established under s.
2 202.19(2) and notwithstanding any schedules or timeframes or
3 any other limitations contained in this chapter. Beginning
4 July 1, 2007, a local government may make such adjustment only
5 if the department or a dealer allocates or reallocates
6 revenues away from the local government. However, any such
7 adjustment shall be made no later than 6 months following the
8 date the department notifies the local governments in writing
9 that complete data is available. The emergency ordinance or
10 resolution shall specify an effective date for the adjusted
11 rate, which shall be no less than 60 days after the date of
12 adoption of the ordinance or resolution and shall be effective
13 with respect to taxable services included on bills that are
14 dated on the first day of a month subsequent to the expiration
15 of the 60-day period. At the end of 1 year following the
16 effective date of such adjusted rate, the local governing
17 authority shall, as soon as is consistent with s. 202.21,
18 reduce the rate by that portion of the emergency rate which
19 was necessary to recoup the amount of revenues not received
20 prior to the implementation of the emergency rate.

21 4. If, for the period October 1, 2001, through
22 September 30, 2002, the revenues received by a local
23 government from the local communications services tax
24 conversion rate established under subsection (1), adjusted
25 upward for the difference in rates between paragraphs (1)(a)
26 and (b) or any other rate adjustments or base changes, are
27 above the threshold of 10 percent more than the revenues
28 received from the replaced revenue sources for the
29 corresponding 2000-2001 period plus reasonably anticipated
30 growth in such revenues over the preceding 1-year period,
31 based on the average growth of such revenues over the

1 immediately preceding 5-year period, the governing authority
2 must adjust the rate of the local communications services tax
3 to the extent necessary to reduce revenues to the threshold by
4 emergency ordinance or resolution within the timeframes
5 established in subparagraph 3. The foregoing rate adjustment
6 requirement shall not apply to a local government that adopts
7 a local communications services tax rate by resolution or
8 ordinance. If complete data are not available at the time of
9 determining whether the revenues exceed the threshold, the
10 local government shall use the best data available for the
11 corresponding 2000-2001 period in making such determination.
12 This subparagraph shall not be construed as establishing a
13 right of action for any person to enforce this subparagraph or
14 challenge a local government's implementation of this
15 subparagraph.

16 Section 13. Paragraph (d) of subsection (2) of section
17 202.28, Florida Statutes, is amended to read:

18 202.28 Credit for collecting tax; penalties.--

19 (2)

20 (d) If a dealer fails to separately report and
21 identify local communications services taxes on the
22 appropriate return schedule, the dealer shall be subject to a
23 penalty of \$5,000 per return. If the department is unable to
24 obtain appropriate return schedules, any penalty imposed by
25 this paragraph shall be allocated in the same manner as
26 provided in s. 202.18(2).

27 Section 14. Effective January 1, 2008, subsection (1)
28 of section 202.30, Florida Statutes, is amended to read:

29 202.30 Payment of taxes by electronic funds transfer;
30 filing of returns by electronic data interchange.--

31

1 (1) A dealer of communications services is required to
 2 remit taxes by electronic funds transfer, in the manner
 3 prescribed by the department, when the amount of tax paid by
 4 the dealer under this chapter, chapter 203, or chapter 212 in
 5 the previous state fiscal year was ~~\$20,000~~\$50,000 or more.

6 Section 15. Subsection (8) is added to section 206.02,
 7 Florida Statutes, to read:

8 206.02 Application for license; temporary license;
 9 terminal suppliers, importers, exporters, blenders, biodiesel
 10 manufacturers, and wholesalers.--

11 (8)(a) Notwithstanding any provision to the contrary
 12 contained in this chapter, the department may grant a
 13 temporary fuel license for immediate use if:

14 1. The Governor has declared a state of emergency
 15 under s. 252.36; or

16 2. The President of the United States has declared a
 17 major disaster in this state or in any other state or
 18 territory of the United States.

19 (b) Notwithstanding the provisions of this chapter
 20 requiring a license tax and a bond or criminal background
 21 check, the department may issue a temporary license as an
 22 importer or exporter to a person who holds a valid Florida
 23 wholesaler license or to a person who is an unlicensed dealer.
 24 A license may be issued under this subsection only to a
 25 business that has a physical location in this state and holds
 26 a valid Florida sales and use tax certificate of registration
 27 or that holds a valid fuel license issued by another state.

28 (c) A temporary license expires on the last day of the
 29 month following the month in which the temporary license was
 30 issued. The department may extend any temporary license on a
 31 month-to-month basis during the period of a declared state of

1 emergency or major disaster as provided in this subsection. If
2 the department extends a temporary license, the extended
3 license expires on the last day of the month in which the
4 temporary license was extended.

5 (d) In order to procure a temporary license, a
6 nonresident business must provide to the department the
7 information required in subsection (4); the federal
8 identification number of the business or, if such number is
9 unavailable, the social security number of the owner; and any
10 other information that is required by the department.

11 (e) A temporary license authorized by this subsection
12 may not be renewed if the licensee has not filed the required
13 returns or made payment of the taxes required under this
14 chapter.

15 Section 16. Subsection (5) is added to section
16 206.021, Florida Statutes, to read:

17 206.021 Application for license; carriers.--

18 (5)(a) Notwithstanding any provision to the contrary
19 contained in this chapter, the department may grant a
20 temporary fuel license for immediate use if:

21 1. The Governor has declared a state of emergency
22 under s. 252.36; or

23 2. The President of the United States has declared a
24 major disaster in this state or in any other state or
25 territory of the United States.

26 (b) Notwithstanding the provisions of this chapter
27 requiring a license tax and a bond or criminal background
28 check, the department may issue a temporary license as a
29 carrier to a person who holds a valid Florida wholesaler,
30 importer, exporter, or blender license or to a person who is
31 an unlicensed dealer. A license may be issued under this

1 subsection only to a business that has a physical location in
2 this state and holds a valid Florida sales and use tax
3 certificate of registration or that holds a valid fuel license
4 issued by another state.

5 (c) A temporary license expires on the last day of the
6 month following the month in which the temporary license was
7 issued. The department may extend any temporary license on a
8 month-to-month basis during the period of a declared state of
9 emergency or major disaster as provided in this subsection. If
10 the department extends a temporary license, the extended
11 license expires on the last day of the month in which the
12 temporary license was extended.

13 (d) In order to procure a temporary license, a
14 nonresident business must provide to the department the
15 information required in subsection (2); the federal
16 identification number of the business or, if such number is
17 unavailable, the social security number of the owner; and any
18 other information that is required by the department.

19 (e) A temporary license authorized by this subsection
20 may not be renewed if the licensee has not filed the required
21 returns or made payment of the taxes required under this
22 chapter.

23 Section 17. Subsection (4) is added to section
24 206.9943, Florida Statutes, to read:

25 206.9943 Pollutant tax license.--

26 (4) A temporary pollutant tax license may be issued to
27 a holder of a valid Florida temporary importer, temporary
28 wholesaler, or temporary exporter license issued under s.
29 206.02. A temporary pollutant tax license is subject to the
30 provisions set forth in s. 206.02(8).

31

1 Section 18. Paragraphs (d) and (e) of subsection (9)
2 of section 211.3103, Florida Statutes, are amended to read:

3 211.3103 Levy of tax on severance of phosphate rock;
4 rate, basis, and distribution of tax.--

5 (9)

6 (d) If the producer price index for phosphate rock
7 ~~chemical and fertilizer mineral mining~~ is substantially
8 revised, the department shall make appropriate adjustment in
9 the method used to compute the base rate adjustment under this
10 subsection which will produce results reasonably consistent
11 with the result ~~that~~ which would have been obtained if the
12 producer price index for phosphate rock ~~primary products~~ had
13 not been revised. However, the tax rate shall not be less than
14 \$1.56 per ton severed.

15 (e) ~~If in the event~~ the producer price index for
16 phosphate rock ~~primary products~~ is discontinued, ~~then~~ a
17 comparable index shall be selected by the department and
18 adopted by rule.

19 Section 19. Subsection (33) of section 212.02, Florida
20 Statutes, is amended to read:

21 212.02 Definitions.--The following terms and phrases
22 when used in this chapter have the meanings ascribed to them
23 in this section, except where the context clearly indicates a
24 different meaning:

25 (33) "Qualified aircraft" means any aircraft having a
26 maximum certified takeoff weight of less than 10,000 pounds
27 and equipped with twin turbofan engines that meet Stage IV
28 noise requirements that is used by a business operating as an
29 on-demand air carrier under Federal Aviation Administration
30 Regulation Title 14, chapter I, part 135, Code of Federal
31

1 Regulations, that owns or leases and operates a fleet of at
 2 least 25 of such aircraft in this state.

3 Section 20. Paragraph (h) of subsection (1) of section
 4 212.05, Florida Statutes, is amended to read:

5 212.05 Sales, storage, use tax.--It is hereby declared
 6 to be the legislative intent that every person is exercising a
 7 taxable privilege who engages in the business of selling
 8 tangible personal property at retail in this state, including
 9 the business of making mail order sales, or who rents or
 10 furnishes any of the things or services taxable under this
 11 chapter, or who stores for use or consumption in this state
 12 any item or article of tangible personal property as defined
 13 herein and who leases or rents such property within the state.

14 (1) For the exercise of such privilege, a tax is
 15 levied on each taxable transaction or incident, which tax is
 16 due and payable as follows:

17 (h)1. ~~Beginning January 1, 1995,~~ A tax is imposed at
 18 the rate of 4 percent on the charges for the use of
 19 coin-operated amusement machines. The tax shall be calculated
 20 by dividing the gross receipts from such charges for the
 21 applicable reporting period by a divisor, determined as
 22 provided in this subparagraph, to compute gross taxable sales,
 23 and then subtracting gross taxable sales from gross receipts
 24 to arrive at the amount of tax due. For counties that do not
 25 impose a discretionary sales surtax, the divisor is equal to
 26 1.04;~~except that~~ for counties that impose a 0.5 percent
 27 discretionary sales surtax, ~~with a 6.5 percent sales tax rate~~
 28 the divisor ~~is shall be~~ equal to 1.045;~~and~~ for counties that
 29 impose a 1 percent discretionary sales surtax, ~~with a 7.0~~
 30 ~~percent sales tax rate~~ the divisor ~~is shall be~~ equal to 1.050;
 31 and for counties that impose a 2 percent sales surtax, the

1 divisor is equal to 1.060. If a county imposes a discretionary
2 sales surtax that is not listed in this subparagraph, the
3 department shall make the applicable divisor available in an
4 electronic format or otherwise. Additional divisors shall bear
5 the same mathematical relationship to the next higher and next
6 lower divisors as the new surtax rate bears to the next higher
7 and next lower surtax rates for which divisors have been
8 established. When a machine is activated by a slug, token,
9 coupon, or any similar device which has been purchased, the
10 tax is on the price paid by the user of the device for such
11 device.

12 2. As used in this paragraph, the term "operator"
13 means any person who possesses a coin-operated amusement
14 machine for the purpose of generating sales through that
15 machine and who is responsible for removing the receipts from
16 the machine.

17 a. If the owner of the machine is also the operator of
18 it, he or she shall be liable for payment of the tax without
19 any deduction for rent or a license fee paid to a location
20 owner for the use of any real property on which the machine is
21 located.

22 b. If the owner or lessee of the machine is also its
23 operator, he or she shall be liable for payment of the tax on
24 the purchase or lease of the machine, as well as the tax on
25 sales generated through the machine.

26 c. If the proprietor of the business where the machine
27 is located does not own the machine, he or she shall be deemed
28 to be the lessee and operator of the machine and is
29 responsible for the payment of the tax on sales, unless such
30 responsibility is otherwise provided for in a written
31 agreement between him or her and the machine owner.

1 3.a. An operator of a coin-operated amusement machine
2 may not operate or cause to be operated in this state any such
3 machine until the operator has registered with the department
4 and has conspicuously displayed an identifying certificate
5 issued by the department. The identifying certificate shall
6 be issued by the department upon application from the
7 operator. The identifying certificate shall include a unique
8 number, and the certificate shall be permanently marked with
9 the operator's name, the operator's sales tax number, and the
10 maximum number of machines to be operated under the
11 certificate. An identifying certificate shall not be
12 transferred from one operator to another. The identifying
13 certificate must be conspicuously displayed on the premises
14 where the coin-operated amusement machines are being operated.

15 b. The operator of the machine must obtain an
16 identifying certificate before the machine is first operated
17 in the state and by July 1 of each year thereafter. The annual
18 fee for each certificate shall be based on the number of
19 machines identified on the application times \$30 and is due
20 and payable upon application for the identifying device. The
21 application shall contain the operator's name, sales tax
22 number, business address where the machines are being
23 operated, and the number of machines in operation at that
24 place of business by the operator. No operator may operate
25 more machines than are listed on the certificate. A new
26 certificate is required if more machines are being operated at
27 that location than are listed on the certificate. The fee for
28 the new certificate shall be based on the number of additional
29 machines identified on the application form times \$30.

30 c. A penalty of \$250 per machine is imposed on the
31 operator for failing to properly obtain and display the

1 required identifying certificate. A penalty of \$250 is imposed
2 on the lessee of any machine placed in a place of business
3 without a proper current identifying certificate. Such
4 penalties shall apply in addition to all other applicable
5 taxes, interest, and penalties.

6 d. Operators of coin-operated amusement machines must
7 obtain a separate sales and use tax certificate of
8 registration for each county in which such machines are
9 located. One sales and use tax certificate of registration is
10 sufficient for all of the operator's machines within a single
11 county.

12 4. The provisions of this paragraph do not apply to
13 coin-operated amusement machines owned and operated by
14 churches or synagogues.

15 5. In addition to any other penalties imposed by this
16 chapter, a person who knowingly and willfully violates any
17 provision of this paragraph commits a misdemeanor of the
18 second degree, punishable as provided in s. 775.082 or s.
19 775.083.

20 6. The department may adopt rules necessary to
21 administer the provisions of this paragraph.

22 Section 21. Subsection (3) of section 212.0506,
23 Florida Statutes, is amended to read:

24 212.0506 Taxation of service warranties.--

25 (3) For purposes of this section, "service warranty"
26 means any contract or agreement which indemnifies the holder
27 of the contract or agreement for the cost of maintaining,
28 repairing, or replacing tangible personal property. The term
29 "service warranty" does not include contracts or agreements to
30 repair, maintain, or replace tangible personal property if
31 such property when sold at retail in this state would not be

1 subject to the tax imposed by this chapter or if the parts and
2 labor to repair tangible personal property qualify for an
3 exemption under this chapter, nor does it include such
4 contracts or agreements covering tangible personal property
5 which becomes a part of real property.

6 Section 22. Subsection (2) of section 212.0515,
7 Florida Statutes, is amended to read:

8 212.0515 Sales from vending machines; sales to vending
9 machine operators; special provisions; registration;
10 penalties.--

11 (2) Notwithstanding any other provision of law, the
12 amount of the tax to be paid on food, beverages, or other
13 items of tangible personal property that are sold in vending
14 machines shall be calculated by dividing the gross receipts
15 from such sales for the applicable reporting period by a
16 divisor, determined as provided in this subsection, to compute
17 gross taxable sales, and then subtracting gross taxable sales
18 from gross receipts to arrive at the amount of tax due. For
19 counties that do not impose a discretionary sales surtax, the
20 divisor is equal to the sum of 1.0645 for beverage and food
21 items, or 1.0659 for other items of tangible personal
22 property, ~~except that~~ For counties with a 0.5 percent sales
23 surtax rate the divisor is equal to the sum of 1.0686 for
24 beverage and food items or 1.0707 for other items of tangible
25 personal property; for counties with a 0.75 percent sales
26 surtax rate the divisor is equal to the sum of 1.0706 for
27 beverage and food items or 1.0727 for other items of tangible
28 personal property; for counties with a 1 percent sales surtax
29 rate the divisor is equal to the sum of 1.0726 for beverage
30 and food items or 1.0749 for other items of tangible personal
31 property; ~~and~~ for counties with a 1.5 percent sales surtax

1 rate the divisor is equal to the sum of 1.0767 for beverage
2 and food items or 1.0791 for other items of tangible personal
3 property; and for counties with a 2 percent sales surtax rate
4 the divisor is equal to the sum of 1.0808 for beverage and
5 food items or 1.0833 for other items of tangible personal
6 property. When a county imposes a surtax rate that is not
7 listed in this subparagraph, the department shall make the
8 applicable divisor available in an electronic format or
9 otherwise. Additional divisors shall bear the same
10 mathematical relationship to the next higher and next lower
11 divisors as the new surtax rate bears to the next higher and
12 next lower surtax rates for which divisors have been
13 established. If an operator cannot account for each type of
14 item sold through a vending machine, the highest tax rate
15 shall be used for all products sold through that machine.

16 Section 23. Paragraphs (g), (h), (n), and (o) of
17 subsection (5) of section 212.08, Florida Statutes, are
18 amended, and paragraph (eee) is added to subsection (7), to
19 read:

20 212.08 Sales, rental, use, consumption, distribution,
21 and storage tax; specified exemptions.--The sale at retail,
22 the rental, the use, the consumption, the distribution, and
23 the storage to be used or consumed in this state of the
24 following are hereby specifically exempt from the tax imposed
25 by this chapter.

26 (5) EXEMPTIONS; ACCOUNT OF USE.--

27 (g) Building materials used in the rehabilitation of
28 real property located in an enterprise zone.--

29 1. Building materials used in the rehabilitation of
30 real property located in an enterprise zone shall be exempt
31 from the tax imposed by this chapter upon an affirmative

1 showing to the satisfaction of the department that the items
2 have been used for the rehabilitation of real property located
3 in an enterprise zone. Except as provided in subparagraph 2.,
4 this exemption inures to the owner, lessee, or lessor of the
5 rehabilitated real property located in an enterprise zone only
6 through a refund of previously paid taxes. To receive a refund
7 pursuant to this paragraph, the owner, lessee, or lessor of
8 the rehabilitated real property located in an enterprise zone
9 must file an application under oath with the governing body or
10 enterprise zone development agency having jurisdiction over
11 the enterprise zone where the business is located, as
12 applicable, which includes:

13 a. The name and address of the person claiming the
14 refund.

15 b. An address and assessment roll parcel number of the
16 rehabilitated real property in an enterprise zone for which a
17 refund of previously paid taxes is being sought.

18 c. A description of the improvements made to
19 accomplish the rehabilitation of the real property.

20 d. A copy of the building permit issued for the
21 rehabilitation of the real property.

22 e. A sworn statement, under the penalty of perjury,
23 from the general contractor licensed in this state with whom
24 the applicant contracted to make the improvements necessary to
25 accomplish the rehabilitation of the real property, which
26 statement lists the building materials used in the
27 rehabilitation of the real property, the actual cost of the
28 building materials, and the amount of sales tax paid in this
29 state on the building materials. In the event that a general
30 contractor has not been used, the applicant shall provide this
31 information in a sworn statement, under the penalty of

1 | perjury. Copies of the invoices which evidence the purchase of
2 | the building materials used in such rehabilitation and the
3 | payment of sales tax on the building materials shall be
4 | attached to the sworn statement provided by the general
5 | contractor or by the applicant. Unless the actual cost of
6 | building materials used in the rehabilitation of real property
7 | and the payment of sales taxes due thereon is documented by a
8 | general contractor or by the applicant in this manner, the
9 | cost of such building materials shall be an amount equal to 40
10 | percent of the increase in assessed value for ad valorem tax
11 | purposes.

12 | f. The identifying number assigned pursuant to s.
13 | 290.0065 to the enterprise zone in which the rehabilitated
14 | real property is located.

15 | g. A certification by the local building code
16 | inspector that the improvements necessary to accomplish the
17 | rehabilitation of the real property are substantially
18 | completed.

19 | h. Whether the business is a small business as defined
20 | by s. 288.703(1).

21 | i. If applicable, the name and address of each
22 | permanent employee of the business, including, for each
23 | employee who is a resident of an enterprise zone, the
24 | identifying number assigned pursuant to s. 290.0065 to the
25 | enterprise zone in which the employee resides.

26 | 2. This exemption inures to a city, county, other
27 | governmental agency, or nonprofit community-based organization
28 | through a refund of previously paid taxes if the building
29 | materials used in the rehabilitation of real property located
30 | in an enterprise zone are paid for from the funds of a
31 | community development block grant, State Housing Initiatives

1 Partnership Program, or similar grant or loan program. To
2 receive a refund pursuant to this paragraph, a city, county,
3 other governmental agency, or nonprofit community-based
4 organization must file an application which includes the same
5 information required to be provided in subparagraph 1. by an
6 owner, lessee, or lessor of rehabilitated real property. In
7 addition, the application must include a sworn statement
8 signed by the chief executive officer of the city, county,
9 other governmental agency, or nonprofit community-based
10 organization seeking a refund which states that the building
11 materials for which a refund is sought were paid for from the
12 funds of a community development block grant, State Housing
13 Initiatives Partnership Program, or similar grant or loan
14 program.

15 3. Within 10 working days after receipt of an
16 application, the governing body or enterprise zone development
17 agency shall review the application to determine if it
18 contains all the information required pursuant to subparagraph
19 1. or subparagraph 2. and meets the criteria set out in this
20 paragraph. The governing body or agency shall certify all
21 applications that contain the information required pursuant to
22 subparagraph 1. or subparagraph 2. and meet the criteria set
23 out in this paragraph as eligible to receive a refund. If
24 applicable, the governing body or agency shall also certify if
25 20 percent of the employees of the business are residents of
26 an enterprise zone, excluding temporary and part-time
27 employees. The certification shall be in writing, and a copy
28 of the certification shall be transmitted to the executive
29 director of the Department of Revenue. The applicant shall be
30 responsible for forwarding a certified application to the
31 department within the time specified in subparagraph 4.

1 4. An application for a refund pursuant to this
2 paragraph must be submitted to the department within 6 months
3 after the rehabilitation of the property is deemed to be
4 substantially completed by the local building code inspector
5 or by September 1 after the rehabilitated property is first
6 subject to assessment.

7 5. ~~The provisions of s. 212.095 do not apply to any~~
8 ~~refund application made pursuant to this paragraph.~~ Not more
9 than one exemption through a refund of previously paid taxes
10 for the rehabilitation of real property shall be permitted for
11 any single parcel of property unless there is a change in
12 ownership, a new lessor, or a new lessee of the real property.
13 No refund shall be granted pursuant to this paragraph unless
14 the amount to be refunded exceeds \$500. No refund granted
15 pursuant to this paragraph shall exceed the lesser of 97
16 percent of the Florida sales or use tax paid on the cost of
17 the building materials used in the rehabilitation of the real
18 property as determined pursuant to sub-subparagraph 1.e. or
19 \$5,000, or, if no less than 20 percent of the employees of the
20 business are residents of an enterprise zone, excluding
21 temporary and part-time employees, the amount of refund
22 granted pursuant to this paragraph shall not exceed the lesser
23 of 97 percent of the sales tax paid on the cost of such
24 building materials or \$10,000. A refund approved pursuant to
25 this paragraph shall be made within 30 days of formal approval
26 by the department of the application for the refund. This
27 subparagraph shall apply retroactively to July 1, 2005.

28 6. The department shall adopt rules governing the
29 manner and form of refund applications and may establish
30 guidelines as to the requisites for an affirmative showing of
31 qualification for exemption under this paragraph.

1 7. The department shall deduct an amount equal to 10
2 percent of each refund granted under the provisions of this
3 paragraph from the amount transferred into the Local
4 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
5 s. 212.20 for the county area in which the rehabilitated real
6 property is located and shall transfer that amount to the
7 General Revenue Fund.

8 8. For the purposes of the exemption provided in this
9 paragraph:

10 a. "Building materials" means tangible personal
11 property which becomes a component part of improvements to
12 real property.

13 b. "Real property" has the same meaning as provided in
14 s. 192.001(12).

15 c. "Rehabilitation of real property" means the
16 reconstruction, renovation, restoration, rehabilitation,
17 construction, or expansion of improvements to real property.

18 d. "Substantially completed" has the same meaning as
19 provided in s. 192.042(1).

20 9. This paragraph expires on the date specified in s.
21 290.016 for the expiration of the Florida Enterprise Zone Act.

22 (h) Business property used in an enterprise zone.--

23 1. Business property purchased for use by businesses
24 located in an enterprise zone which is subsequently used in an
25 enterprise zone shall be exempt from the tax imposed by this
26 chapter. This exemption inures to the business only through a
27 refund of previously paid taxes. A refund shall be authorized
28 upon an affirmative showing by the taxpayer to the
29 satisfaction of the department that the requirements of this
30 paragraph have been met.
31

1 2. To receive a refund, the business must file under
2 oath with the governing body or enterprise zone development
3 agency having jurisdiction over the enterprise zone where the
4 business is located, as applicable, an application which
5 includes:

6 a. The name and address of the business claiming the
7 refund.

8 b. The identifying number assigned pursuant to s.
9 290.0065 to the enterprise zone in which the business is
10 located.

11 c. A specific description of the property for which a
12 refund is sought, including its serial number or other
13 permanent identification number.

14 d. The location of the property.

15 e. The sales invoice or other proof of purchase of the
16 property, showing the amount of sales tax paid, the date of
17 purchase, and the name and address of the sales tax dealer
18 from whom the property was purchased.

19 f. Whether the business is a small business as defined
20 by s. 288.703(1).

21 g. If applicable, the name and address of each
22 permanent employee of the business, including, for each
23 employee who is a resident of an enterprise zone, the
24 identifying number assigned pursuant to s. 290.0065 to the
25 enterprise zone in which the employee resides.

26 3. Within 10 working days after receipt of an
27 application, the governing body or enterprise zone development
28 agency shall review the application to determine if it
29 contains all the information required pursuant to subparagraph
30 2. and meets the criteria set out in this paragraph. The
31 governing body or agency shall certify all applications that

1 contain the information required pursuant to subparagraph 2.
2 and meet the criteria set out in this paragraph as eligible to
3 receive a refund. If applicable, the governing body or agency
4 shall also certify if 20 percent of the employees of the
5 business are residents of an enterprise zone, excluding
6 temporary and part-time employees. The certification shall be
7 in writing, and a copy of the certification shall be
8 transmitted to the executive director of the Department of
9 Revenue. The business shall be responsible for forwarding a
10 certified application to the department within the time
11 specified in subparagraph 4.

12 4. An application for a refund pursuant to this
13 paragraph must be submitted to the department within 6 months
14 after the tax is due on the business property that is
15 purchased.

16 5. ~~The provisions of s. 212.095 do not apply to any~~
17 ~~refund application made pursuant to this paragraph.~~ The amount
18 refunded on purchases of business property under this
19 paragraph shall be the lesser of 97 percent of the sales tax
20 paid on such business property or \$5,000, or, if no less than
21 20 percent of the employees of the business are residents of
22 an enterprise zone, excluding temporary and part-time
23 employees, the amount refunded on purchases of business
24 property under this paragraph shall be the lesser of 97
25 percent of the sales tax paid on such business property or
26 \$10,000. A refund approved pursuant to this paragraph shall be
27 made within 30 days of formal approval by the department of
28 the application for the refund. No refund shall be granted
29 under this paragraph unless the amount to be refunded exceeds
30 \$100 in sales tax paid on purchases made within a 60-day time
31 period.

1 6. The department shall adopt rules governing the
2 manner and form of refund applications and may establish
3 guidelines as to the requisites for an affirmative showing of
4 qualification for exemption under this paragraph.

5 7. If the department determines that the business
6 property is used outside an enterprise zone within 3 years
7 from the date of purchase, the amount of taxes refunded to the
8 business purchasing such business property shall immediately
9 be due and payable to the department by the business, together
10 with the appropriate interest and penalty, computed from the
11 date of purchase, in the manner provided by this chapter.
12 Notwithstanding this subparagraph, business property used
13 exclusively in:

- 14 a. Licensed commercial fishing vessels,
- 15 b. Fishing guide boats, or
- 16 c. Ecotourism guide boats

17
18 that leave and return to a fixed location within an area
19 designated under s. 370.28 are eligible for the exemption
20 provided under this paragraph if all requirements of this
21 paragraph are met. Such vessels and boats must be owned by a
22 business that is eligible to receive the exemption provided
23 under this paragraph. This exemption does not apply to the
24 purchase of a vessel or boat.

25 8. The department shall deduct an amount equal to 10
26 percent of each refund granted under the provisions of this
27 paragraph from the amount transferred into the Local
28 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
29 s. 212.20 for the county area in which the business property
30 is located and shall transfer that amount to the General
31 Revenue Fund.

1 9. For the purposes of this exemption, "business
2 property" means new or used property defined as "recovery
3 property" in s. 168(c) of the Internal Revenue Code of 1954,
4 as amended, except:

5 a. Property classified as 3-year property under s.
6 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

7 b. Industrial machinery and equipment as defined in
8 sub-subparagraph (b)6.a. and eligible for exemption under
9 paragraph (b);

10 c. Building materials as defined in sub-subparagraph
11 (g)8.a.; and

12 d. Business property having a sales price of under
13 \$5,000 per unit.

14 10. This paragraph expires on the date specified in s.
15 290.016 for the expiration of the Florida Enterprise Zone Act.

16 (n) Materials for construction of single-family homes
17 in certain areas.--

18 1. As used in this paragraph, the term:

19 a. "Building materials" means tangible personal
20 property that becomes a component part of a qualified home.

21 b. "Qualified home" means a single-family home having
22 an appraised value of no more than \$160,000 which is located
23 in an enterprise zone, empowerment zone, or Front Porch
24 Florida Community and which is constructed and occupied by the
25 owner thereof for residential purposes.

26 c. "Substantially completed" has the same meaning as
27 provided in s. 192.042(1).

28 2. Building materials used in the construction of a
29 qualified home and the costs of labor associated with the
30 construction of a qualified home are exempt from the tax
31 imposed by this chapter upon an affirmative showing to the

1 satisfaction of the department that the requirements of this
2 paragraph have been met. This exemption inures to the owner
3 through a refund of previously paid taxes. To receive this
4 refund, the owner must file an application under oath with the
5 department which includes:

- 6 a. The name and address of the owner.
- 7 b. The address and assessment roll parcel number of
8 the home for which a refund is sought.
- 9 c. A copy of the building permit issued for the home.
- 10 d. A certification by the local building code
11 inspector that the home is substantially completed.
- 12 e. A sworn statement, under penalty of perjury, from
13 the general contractor licensed in this state with whom the
14 owner contracted to construct the home, which statement lists
15 the building materials used in the construction of the home
16 and the actual cost thereof, the labor costs associated with
17 such construction, and the amount of sales tax paid on these
18 materials and labor costs. If a general contractor was not
19 used, the owner shall provide this information in a sworn
20 statement, under penalty of perjury. Copies of invoices
21 evidencing payment of sales tax must be attached to the sworn
22 statement.
- 23 f. A sworn statement, under penalty of perjury, from
24 the owner affirming that he or she is occupying the home for
25 residential purposes.

26 3. An application for a refund under this paragraph
27 must be submitted to the department within 6 months after the
28 date the home is deemed to be substantially completed by the
29 local building code inspector. Within 30 working days after
30 receipt of the application, the department shall determine if
31 it meets the requirements of this paragraph. A refund approved

1 pursuant to this paragraph shall be made within 30 days after
2 formal approval of the application by the department. ~~The~~
3 ~~provisions of s. 212.095 do not apply to any refund~~
4 ~~application made under this paragraph.~~

5 4. The department shall establish by rule an
6 application form and criteria for establishing eligibility for
7 exemption under this paragraph.

8 5. The exemption shall apply to purchases of materials
9 on or after July 1, 2000.

10 (o) Building materials in redevelopment projects.--

11 1. As used in this paragraph, the term:

12 a. "Building materials" means tangible personal
13 property that becomes a component part of a housing project or
14 a mixed-use project.

15 b. "Housing project" means the conversion of an
16 existing manufacturing or industrial building to housing units
17 in an urban high-crime area, enterprise zone, empowerment
18 zone, Front Porch Community, designated brownfield area, or
19 urban infill area and in which the developer agrees to set
20 aside at least 20 percent of the housing units in the project
21 for low-income and moderate-income persons or the construction
22 in a designated brownfield area of affordable housing for
23 persons described in s. 420.0004(8), (10), (11), or (15) or in
24 s. 159.603(7).

25 c. "Mixed-use project" means the conversion of an
26 existing manufacturing or industrial building to mixed-use
27 units that include artists' studios, art and entertainment
28 services, or other compatible uses. A mixed-use project must
29 be located in an urban high-crime area, enterprise zone,
30 empowerment zone, Front Porch Community, designated brownfield
31 area, or urban infill area, and the developer must agree to

1 set aside at least 20 percent of the square footage of the
2 project for low-income and moderate-income housing.

3 d. "Substantially completed" has the same meaning as
4 provided in s. 192.042(1).

5 2. Building materials used in the construction of a
6 housing project or mixed-use project are exempt from the tax
7 imposed by this chapter upon an affirmative showing to the
8 satisfaction of the department that the requirements of this
9 paragraph have been met. This exemption inures to the owner
10 through a refund of previously paid taxes. To receive this
11 refund, the owner must file an application under oath with the
12 department which includes:

13 a. The name and address of the owner.

14 b. The address and assessment roll parcel number of
15 the project for which a refund is sought.

16 c. A copy of the building permit issued for the
17 project.

18 d. A certification by the local building code
19 inspector that the project is substantially completed.

20 e. A sworn statement, under penalty of perjury, from
21 the general contractor licensed in this state with whom the
22 owner contracted to construct the project, which statement
23 lists the building materials used in the construction of the
24 project and the actual cost thereof, and the amount of sales
25 tax paid on these materials. If a general contractor was not
26 used, the owner shall provide this information in a sworn
27 statement, under penalty of perjury. Copies of invoices
28 evidencing payment of sales tax must be attached to the sworn
29 statement.

30 3. An application for a refund under this paragraph
31 must be submitted to the department within 6 months after the

1 date the project is deemed to be substantially completed by
2 the local building code inspector. Within 30 working days
3 after receipt of the application, the department shall
4 determine if it meets the requirements of this paragraph. A
5 refund approved pursuant to this paragraph shall be made
6 within 30 days after formal approval of the application by the
7 department. ~~The provisions of s. 212.095 do not apply to any~~
8 ~~refund application made under this paragraph.~~

9 4. The department shall establish by rule an
10 application form and criteria for establishing eligibility for
11 exemption under this paragraph.

12 5. The exemption shall apply to purchases of materials
13 on or after July 1, 2000.

14 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
15 any entity by this chapter do not inure to any transaction
16 that is otherwise taxable under this chapter when payment is
17 made by a representative or employee of the entity by any
18 means, including, but not limited to, cash, check, or credit
19 card, even when that representative or employee is
20 subsequently reimbursed by the entity. In addition, exemptions
21 provided to any entity by this subsection do not inure to any
22 transaction that is otherwise taxable under this chapter
23 unless the entity has obtained a sales tax exemption
24 certificate from the department or the entity obtains or
25 provides other documentation as required by the department.
26 Eligible purchases or leases made with such a certificate must
27 be in strict compliance with this subsection and departmental
28 rules, and any person who makes an exempt purchase with a
29 certificate that is not in strict compliance with this
30 subsection and the rules is liable for and shall pay the tax.
31 The department may adopt rules to administer this subsection.

1 (eee) Certain delivery charges.--Separately stated
 2 charges that can be avoided at the option of the purchaser for
 3 the delivery, inspection, placement, or removal from packaging
 4 or shipping materials of furniture or appliances by the
 5 selling dealer at the premises of the purchaser or the removal
 6 of similar items from the premises of the purchaser are
 7 exempt. If any charge for delivery, inspection, placement, or
 8 removal of furniture or appliances includes the modification,
 9 assembly, or construction of such furniture or appliances,
 10 then all of the charges are taxable.

11 Section 24. Section 212.095, Florida Statutes, is
 12 repealed.

13 Section 25. Paragraph (d) of subsection (2) and
 14 paragraph (c) of subsection (6) of section 212.12, Florida
 15 Statutes, are amended to read:

16 212.12 Dealer's credit for collecting tax; penalties
 17 for noncompliance; powers of Department of Revenue in dealing
 18 with delinquents; brackets applicable to taxable transactions;
 19 records required.--

20 (2)

21 (d) Any person who makes a false or fraudulent return
 22 with a willful intent to evade payment of any tax or fee
 23 imposed under this chapter; any person who, after the
 24 department's delivery of a written notice to the person's last
 25 known address specifically alerting the person of the
 26 requirement to register the person's business as a dealer,
 27 intentionally fails to register the business; and any person
 28 who, after the department's delivery of a written notice to
 29 the person's last known address specifically alerting the
 30 person of the requirement to collect tax on specific
 31 transactions, intentionally fails to collect such tax, shall,

1 | in addition to the other penalties provided by law, be liable
2 | for a specific penalty of 100 percent of any unreported or any
3 | uncollected ~~the tax bill~~ or fee and, upon conviction, for fine
4 | and punishment as provided in s. 775.082, s. 775.083, or s.
5 | 775.084. Delivery of written notice may be made by certified
6 | mail, or by the use of such other method as is documented as
7 | being necessary and reasonable under the circumstances. The
8 | civil and criminal penalties imposed herein for failure to
9 | comply with a written notice alerting the person of the
10 | requirement to register the person's business as a dealer or
11 | to collect tax on specific transactions shall not apply if the
12 | person timely files a written challenge to such notice in
13 | accordance with procedures established by the department by
14 | rule or the notice fails to clearly advise that failure to
15 | comply with or timely challenge the notice will result in the
16 | imposition of the civil and criminal penalties imposed herein.

17 | 1. If the total amount of unreported or uncollected
18 | taxes or fees is less than \$300, the first offense resulting
19 | in conviction is a misdemeanor of the second degree, the
20 | second offense resulting in conviction is a misdemeanor of the
21 | first degree, and the third and all subsequent offenses
22 | resulting in conviction is a misdemeanor of the first degree,
23 | and the third and all subsequent offenses resulting in
24 | conviction are felonies of the third degree.

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

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

31 |

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

4 (6)

5 (c)1. If the records of a dealer are adequate but
6 voluminous in nature and substance, the department may sample
7 such records, ~~except for fixed assets,~~ and project the audit
8 findings derived therefrom over the entire audit period to
9 determine the proportion that taxable retail sales bear to
10 total retail sales or the proportion that taxable purchases
11 bear to total purchases. In order to conduct such a sample,
12 the department must first make a good faith effort to reach an
13 agreement with the dealer, which agreement provides for the
14 means and methods to be used in the sampling process. In the
15 event that no agreement is reached, the dealer is entitled to
16 a review by the executive director. In the case of fixed
17 assets, a dealer may agree in writing with the department for
18 adequate but voluminous records to be statistically sampled.
19 Such an agreement shall provide for the methodology to be used
20 in the statistical sampling process. The audit findings
21 derived therefrom shall be projected over the period
22 represented by the sample in order to determine the proportion
23 that taxable purchases bear to total purchases. Once an
24 agreement has been signed, it is final and conclusive with
25 respect to the method of sampling fixed assets, and the
26 department may not conduct a detailed audit of fixed assets
27 and the taxpayer may not request a detailed audit after the
28 agreement is reached.

29 2. For the purposes of sampling pursuant to
30 subparagraph 1., the department shall project any deficiencies
31 and overpayments derived therefrom over the entire audit

1 period. In determining the dealer's compliance, the department
2 shall reduce any tax deficiency as derived from the sample by
3 the amount of any overpayment derived from the sample. In the
4 event the department determines from the sample results that
5 the dealer has a net tax overpayment, the department shall
6 provide the findings of this overpayment to the Chief
7 Financial Officer for repayment of funds paid into the State
8 Treasury through error pursuant to s. 215.26.

9 3.a. A taxpayer is entitled, both in connection with
10 an audit and in connection with an application for refund
11 filed independently of any audit, to establish the amount of
12 any refund or deficiency through statistical sampling when the
13 taxpayer's records, ~~other than those regarding fixed assets,~~
14 are adequate but voluminous. In the case of fixed assets, a
15 dealer may agree in writing with the department for adequate
16 but voluminous records to be statistically sampled. Such an
17 agreement shall provide for the methodology to be used in the
18 statistical sampling process. The audit findings derived
19 therefrom shall be projected over the period represented by
20 the sample in order to determine the proportion that taxable
21 purchases bear to total purchases. Once an agreement has been
22 signed, it is final and conclusive with respect to the method
23 of sampling fixed assets, and the department may not conduct a
24 detailed audit of fixed assets and the taxpayer may not
25 request a detailed audit after the agreement is reached.

26 b. Alternatively, a taxpayer is entitled to establish
27 any refund or deficiency through any other sampling method
28 agreed upon by the taxpayer and the department when the
29 taxpayer's records, other than those regarding fixed assets,
30 are adequate but voluminous. Whether done through statistical
31 sampling or any other sampling method agreed upon by the

1 taxpayer and the department, the completed sample must reflect
2 both overpayments and underpayments of taxes due. The sample
3 shall be conducted through:

4 (I) A taxpayer request to perform the sampling through
5 the certified audit program pursuant to s. 213.285;

6 (II) Attestation by a certified public accountant as
7 to the adequacy of the sampling method utilized and the
8 results reached using such sampling method; or

9 (III) A sampling method that has been submitted by the
10 taxpayer and approved by the department before a refund claim
11 is submitted. This sub-sub-subparagraph does not prohibit a
12 taxpayer from filing a refund claim prior to approval by the
13 department of the sampling method; however, a refund claim
14 submitted before the sampling method has been approved by the
15 department cannot be a complete refund application pursuant to
16 s. 213.255 until the sampling method has been approved by the
17 department.

18 ~~c.b.~~ The department shall prescribe by rule the
19 procedures to be followed under each method of sampling. Such
20 procedures shall follow generally accepted auditing procedures
21 for sampling. The rule shall also set forth other criteria
22 regarding the use of sampling, including, but not limited to,
23 training requirements that must be met before a sampling
24 method may be utilized and the steps necessary for the
25 department and the taxpayer to reach agreement on a sampling
26 method submitted by the taxpayer for approval by the
27 department.

28 Section 26. The amendments to s. 212.12(6)(c), Florida
29 Statutes, shall take effect on July 1, 2007. It is the intent
30 of the Legislature that the amendments to s. 212.12(6)(c),
31 Florida Statutes, apply to all pending sales and use tax

1 audits or other actions or inquiries, excluding those
2 currently under protest or in litigation. The amendments to s.
3 212.12(6)(c), Florida Statutes, do not create any right to
4 refund for taxes previously assessed and paid in regard to
5 audits or other actions or inquiries that are no longer
6 pending.

7 Section 27. (1) In coordination with financial
8 institutions doing business in this state, the Department of
9 Revenue may design and implement a pilot program for
10 identifying account holders against whose property the
11 department has issued a warrant or filed a judgment lien
12 certificate. Under the program, the department may enter into
13 agreements with financial institutions, as defined in s.
14 409.25657, Florida Statutes, to develop and operate a data
15 match system that uses automated data exchanges to the maximum
16 extent feasible.

17 (2) A financial institution is not liable and is not
18 required to provide notice to its customers:

19 (a) For disclosure of any information for purposes of
20 this program; or

21 (b) For any other action taken in good faith to
22 participate in this program.

23 (3) The department may request from a financial
24 institution information and assistance to enable the
25 department to design and implement the program. The department
26 shall administer this program in conjunction with s.
27 409.25657, Florida Statutes, in order to reduce the burden of
28 participation on financial institutions. The department shall
29 pay a reasonable fee to participating financial institutions
30 for participating in this program, but the fee may not exceed
31 the actual costs incurred by such financial institution. All

1 financial records obtained pursuant to this section may be
2 disclosed only for the purpose of determining the feasibility
3 of the program. The department may not engage in collection
4 activities based upon the information received under this
5 program.

6 (4) The department shall report its findings and
7 recommendations on the feasibility of permanently establishing
8 the data match program to the Government Efficiency and
9 Accountability Council of the House of Representatives and the
10 Committee on Finance and Tax of the Senate on or before
11 January 1, 2008.

12 Section 28. Paragraph (a) of subsection (16) of
13 section 213.053, Florida Statutes, is amended to read:

14 213.053 Confidentiality and information sharing.--

15 (16)(a) ~~The department may disclose Confidential~~
16 ~~taxpayer information may be shared with contained in returns,~~
17 ~~reports, accounts, or declarations filed with the department~~
18 ~~by persons subject to any state or local tax to the child~~
19 support enforcement program, which may use the information for
20 purposes of program administration, to assist in the location
21 ~~of parents who owe or potentially owe a duty of support, as~~
22 ~~defined in s. 409.2554, pursuant to Title IV D of the Social~~
23 ~~Security Act, their assets, their income, and their employer,~~
24 and with ~~to~~ the Department of Children and Family Services for
25 the purpose of diligent search activities pursuant to chapter
26 39.

27 Section 29. Paragraph (d) of subsection (3) of section
28 213.21, Florida Statutes, is amended to read:

29 213.21 Informal conferences; compromises.--

30 (3)

31

1 (d) A taxpayer's liability for the service fee
2 required by s. 215.34(2) may be settled or compromised if it
3 is determined that the dishonored check, draft, or order was
4 returned due to an unintentional error committed by the
5 issuing financial institution, the taxpayer, or the department
6 and the unintentional error is substantiated by the
7 department. The department shall maintain records of all
8 compromises, and the records shall state the basis for the
9 compromise.

10 Section 30. Effective January 1, 2008, subsection (1)
11 of section 213.755, Florida Statutes, is amended to read:

12 213.755 Filing of returns and payment of taxes by
13 electronic means.--

14 (1) The executive director of the Department of
15 Revenue shall have authority to require a taxpayer to file
16 returns and remit payments by electronic means where the
17 taxpayer is subject to tax and has paid that tax in the prior
18 state fiscal year in an amount of ~~\$20,000~~\$30,000 or more. Any
19 taxpayer who operates two or more places of business for which
20 returns are required to be filed with the department shall
21 combine the tax payments for all such locations in order to
22 determine whether they are obligated under this section. This
23 subsection does not override additional requirements in any
24 provision of a revenue law which the department has the
25 responsibility for regulating, controlling, and administering.

26 Section 31. Subsection (2) of section 220.21, Florida
27 Statutes, is amended, and subsection (3) is added to that
28 section, to read:

29 220.21 Returns and records; regulations.--

30 (2) A taxpayer who is required to file its federal
31 income tax return by electronic means on a separate or

1 consolidated basis shall file returns required by this chapter
2 by electronic means. For the reasons described in s.
3 213.755(9), the department may waive the requirement to file a
4 return by electronic means for taxpayers that are unable to
5 comply despite good faith efforts or due to circumstances
6 beyond the taxpayer's reasonable control. The provisions of
7 this subsection are in addition to the requirements of s.
8 213.755 to electronically file returns and remit payments
9 required under this chapter. A taxpayer may choose to file a
10 return required by this code in a form initiated through a
11 telephonic or electronic data interchange using an advanced
12 encrypted transmission by means of the Internet or other
13 ~~suitable transmission.~~ The department ~~may~~ shall prescribe by
14 rule the format and instructions necessary for electronic such
15 filing to ensure a full collection of taxes due. In addition
16 to the authority granted under s. 213.755, the acceptable
17 method of transfer, the method, form, and content of the
18 electronic data interchange, and the means, if any, by which
19 the taxpayer will be provided with an acknowledgment may shall
20 be prescribed by the department. In the case of any failure to
21 comply with the electronic-filing requirements of this
22 subsection, a penalty shall be added to the amount of tax due
23 with such return equal to 5 percent of the amount of such tax
24 for the first 30 days the return is not filed electronically,
25 with an additional 5 percent of such tax for each additional
26 month or fraction thereof, not to exceed \$250 in the
27 aggregate. The department may settle or compromise the penalty
28 pursuant to s. 213.21. This penalty is in addition to any
29 other penalty that may be applicable and shall be assessed,
30 collected, and paid in the same manner as taxes.

31

1 (3) In addition to its authority under s. 213.755, the
2 department may adopt rules requiring or allowing taxpayers to
3 use an electronic-filing system to file returns required by
4 subsection (2), including any electronic systems developed by
5 the Internal Revenue Service. Rulemaking authority requiring
6 electronic filing is limited to the federal corporate income
7 tax filing threshold for electronic filing as it exists on
8 January 1, 2007.

9 Section 32. The amendments made by this act to s.
10 220.21(2), Florida Statutes, apply to returns due on or after
11 January 1, 2008.

12 Section 33. Paragraph (d) of subsection (1) and
13 paragraph (c) of subsection (4) of section 443.1216, Florida
14 Statutes, are amended to read:

15 443.1216 Employment.--Employment, as defined in s.
16 443.036, is subject to this chapter under the following
17 conditions:

18 (1)

19 (d) If two or more related corporations concurrently
20 employ the same individual and compensate the individual
21 through a common paymaster, each related corporation is
22 considered to have paid wages to the individual only in the
23 amounts actually disbursed by that corporation to the
24 individual and is not considered to have paid the wages
25 actually disbursed to the individual by another of the related
26 corporations. The Agency for Workforce Innovation and the
27 state agency providing unemployment tax collection services
28 may adopt rules necessary to administer this paragraph.

29 1. As used in this paragraph, the term "common
30 paymaster" means a member of a group of related corporations
31 that disburses wages to concurrent employees on behalf of the

1 related corporations and that is responsible for keeping
2 payroll records for those concurrent employees. A common
3 paymaster is not required to disburse wages to all the
4 employees of the related corporations; however, this
5 subparagraph does not apply to wages of concurrent employees
6 which are not disbursed through a common paymaster. A common
7 paymaster must pay concurrently employed individuals under
8 this subparagraph by one combined paycheck.

9 2. As used in this paragraph, the term "concurrent
10 employment" means the existence of simultaneous employment
11 relationships between an individual and related corporations.
12 Those relationships require the performance of services by the
13 employee for the benefit of the related corporations,
14 including the common paymaster, in exchange for wages that, if
15 deductible for the purposes of federal income tax, are
16 deductible by the related corporations.

17 3. Corporations are considered related corporations
18 for an entire calendar quarter if they satisfy any one of the
19 following tests at any time during the calendar quarter:

20 a. The corporations are members of a "controlled group
21 of corporations" as defined in s. 1563 of the Internal Revenue
22 Code of 1986 or would be members if paragraph 1563(a)(4) and
23 subsection 1563(b) did not apply.

24 b. In the case of a corporation that does not issue
25 stock, at least 50 percent of the members of the board of
26 directors or other governing body of one corporation are
27 members of the board of directors or other governing body of
28 the other corporation or the holders of at least 50 percent of
29 the voting power to select those members are concurrently the
30 holders of at least 50 percent of the voting power to select
31 those members of the other corporation.

1 c. At least 50 percent of the officers of one
2 corporation are concurrently officers of the other
3 corporation.

4 d. At least 30 percent of the employees of one
5 corporation are concurrently employees of the other
6 corporation.

7 4. The common paymaster must report to the tax
8 collection service provider, as part of the unemployment
9 compensation quarterly tax and wage report, the state
10 unemployment compensation account number and name of each
11 related corporation for which concurrent employees are being
12 reported. Failure to timely report this information shall
13 result in the related corporations being denied common
14 paymaster status for that calendar quarter.

15 5. The common paymaster also has the primary
16 responsibility for remitting contributions due under this
17 chapter for the wages it disburses as the common paymaster.
18 The common paymaster must compute these contributions as
19 though it were the sole employer of the concurrently employed
20 individuals. If a common paymaster fails to timely remit these
21 contributions or reports, in whole or in part, the common
22 paymaster remains liable for the full amount of the unpaid
23 portion of these contributions. In addition, each of the other
24 related corporations using the common paymaster is jointly and
25 severally liable for its appropriate share of these
26 contributions. Each related corporation's share equals the
27 greater of:

28 a. The liability of the common paymaster under this
29 chapter, after taking into account any contributions made.

30 b. The liability under this chapter which,
31 notwithstanding this section, would have existed for the wages

1 from the other related corporations, reduced by an allocable
 2 portion of any contributions previously paid by the common
 3 paymaster for those wages.

4 (4) For purposes of subsections (2) and (3), the
 5 employment subject to this chapter does not apply to service
 6 performed:

7 (c) In the employ of a public employer if the service
 8 is performed by an individual in the exercise of duties:

9 1. As an elected official.

10 2. As a member of a legislative body, or a member of
 11 the judiciary, of a state or a political subdivision of a
 12 state.

13 3. As an employee serving on a temporary basis in case
 14 of fire, storm, snow, earthquake, flood, or similar emergency.

15 4. In a position that, under state law, is designated
 16 as a major nontenured policymaking or advisory position,
 17 including any major nontenured policymaking or advisory ~~a~~
 18 position in the Senior Management Service created under s.
 19 110.402, or a policymaking or advisory position for which the
 20 duties do not ordinarily require more than 8 hours per week.

21 5. As an election official or election worker if the
 22 amount of remuneration received by the individual during the
 23 calendar year for those services is less than \$1,000.

24 Section 34. Subsection (2) of section 443.1316,
 25 Florida Statutes, is amended to read:

26 443.1316 Unemployment tax collection services;
 27 interagency agreement.--

28 (2)(a) The Department of Revenue is considered to be
 29 administering a revenue law of this state when the department
 30 implements this chapter, or otherwise provides unemployment
 31

1 tax collection services, under contract with the Agency for
2 Workforce Innovation through the interagency agreement.

3 (b) Sections 213.015(1), (2), (3), (5), (6), (7), (9)-(19),
4 (21), 213.018, 213.025, 213.051, 213.053, 213.0535, 213.055,
5 213.071, 213.10, 213.21(4), 213.2201, 213.23, 213.24, 213.25,
6 213.24(2), 213.27, 213.28, 213.285, 213.34(1), (3), and (4),
7 213.37, 213.50, 213.67, 213.69, 213.73, 213.733, 213.74, and
8 213.757 apply to the collection of unemployment contributions
9 and reimbursements by the Department of Revenue unless
10 prohibited by federal law.

11 ~~(c) The Department of Revenue may charge no more than~~
12 ~~10 percent of the total cost of the interagency agreement for~~
13 ~~the overhead or indirect costs, or for any other costs not~~
14 ~~required for the payment of the direct costs, of providing~~
15 ~~unemployment tax collection services.~~

16 Section 35. Paragraph (b) of subsection (1) of section
17 443.141, Florida Statutes, is amended to read:

18 443.141 Collection of contributions and
19 reimbursements.--

20 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.--

21 (b) Penalty for delinquent reports.--

22 1. An employing unit that fails to file any report
23 required by the Agency for Workforce Innovation or its tax
24 collection service provider, in accordance with rules for
25 administering this chapter, shall pay to the tax collection
26 service provider for each delinquent report the sum of \$25 for
27 each 30 days or fraction thereof that the employing unit is
28 delinquent, unless the agency or its service provider,
29 whichever required the report, finds that the employing unit
30 has or had good reason for failure to file the report. The
31 agency or its service provider may assess penalties only

1 through the date of the issuance of the final assessment
2 notice. However, additional penalties accrue if the delinquent
3 report is subsequently filed.

4 2. Sums collected as penalties under subparagraph 1.
5 must be deposited in the Special Employment Security
6 Administration Trust Fund.

7 3. The penalty and interest for a delinquent report
8 may be waived when the penalty or interest is inequitable. The
9 provisions of s. 213.24(1) apply to any penalty or interest
10 that is imposed under this section.

11 Section 36. Subsection (3) is added to section
12 624.511, Florida Statutes, to read:

13 624.511 Tax statement; overpayments.--

14 (3)(a) If it appears, upon examination of an insurance
15 premium tax return made under this chapter, that an amount of
16 insurance premium tax has been paid in excess of the amount
17 due, the Department of Revenue may refund the amount of the
18 overpayment to the taxpayer by a warrant of the Chief
19 Financial Officer. The Department of Revenue may refund the
20 overpayment without regard to whether the taxpayer has filed a
21 written claim for a refund; however, the Department of Revenue
22 may request that the taxpayer file a statement affirming that
23 the taxpayer made the overpayment.

24 (b) Notwithstanding paragraph (a), a refund of the
25 insurance premium tax may not be made, and a taxpayer is not
26 entitled to bring an action for a refund of the insurance
27 premium tax, after the period specified in s. 215.26(2) has
28 elapsed.

29 (c) If a refund issued by the Department of Revenue
30 under this subsection is found to exceed the amount of refund
31 legally due to the taxpayer, the provisions of s. 624.5092

1 concerning penalties and interest do not apply if the taxpayer
2 reimburses the department for any overpayment within 60 days
3 after the taxpayer is notified that the overpayment was made.

4 Section 37. Subsections (4) and (5) are added to
5 section 832.062, Florida Statutes, to read:

6 832.062 Prosecution for worthless checks, drafts,
7 debit card orders, or electronic funds transfers made to pay
8 any tax or associated amount administered by the Department of
9 Revenue.--

10 (4)(a) In any prosecution or action under this
11 section, the making, drawing, uttering, or delivery of a
12 check, draft, order; the making, sending, instructing,
13 ordering, or initiating of any electronic funds transfer; or
14 causing the making, sending, instructing, ordering, or
15 initiating of any electronic transfer payment, any of which
16 are refused by the drawee because of lack of funds or credit,
17 is prima facie evidence of intent to defraud or knowledge of
18 insufficient funds in, or credit with, such bank, banking
19 institution, trust company, or other depository, unless the
20 maker, drawer, sender, instructor, orderer, or initiator, or
21 someone for him or her, has paid the holder thereof the amount
22 due thereon, together with a service charge, which may not
23 exceed the service fees authorized under s. 832.08(5), or an
24 amount of up to 5 percent of the face amount of the check or
25 the amount of the electronic funds transfer, whichever is
26 greater, within 15 days after written notice has been sent to
27 the address printed on the check, or given or on file at the
28 time of issuance, that such check, draft, order, or electronic
29 funds transfer has not been paid to the holder thereof, and
30 has paid the bank fees incurred by the holder. In the event of
31 legal action for recovery, the maker, drawer, sender,

1 instructor, orderer, or initiator may be additionally liable
2 for court costs and reasonable attorney's fees. Notice mailed
3 by certified or registered mail that is evidenced by return
4 receipt, or by first-class mail that is evidenced by an
5 affidavit of service of mail, to the address printed on the
6 check or given or on file at the time of issuance shall be
7 deemed sufficient and equivalent to notice having been
8 received by the maker, drawer, sender, instructor, orderer, or
9 initiator, whether such notice is returned undelivered or not.
10 The form of the notice shall be substantially as follows:

11
12 "You are hereby notified that a check or
13 electronic funds transfer, numbered _____, in
14 the face amount of \$ _____, issued or initiated
15 by you on (date) _____, drawn upon (name of bank) _____,
16 and payable to _____, has been dishonored.
17 Pursuant to Florida law, you have 15 days
18 following the date of this notice to tender
19 payment of the full amount of such check or
20 electronic funds transfer plus a service charge
21 of \$25, if the face value does not exceed \$50;
22 \$30, if the face value exceeds \$50 but does not
23 exceed \$300; \$40, if the face value exceeds
24 \$300; or an amount of up to 5 percent of the
25 face amount of the check, whichever is greater,
26 the total amount due being \$ _____ and
27 cents. Unless this amount is paid in full
28 within the time specified above, the holder of
29 such check or electronic funds transfer may
30 turn over the dishonored check or electronic
31 funds transfer and all other available

1 information relating to this incident to the
2 state attorney for criminal prosecution. You
3 may be additionally liable in a civil action
4 for triple the amount of the check or
5 electronic funds transfer, but in no case less
6 than \$50, together with the amount of the check
7 or electronic funds transfer, a service charge,
8 court costs, reasonable attorney's fees, and
9 incurred bank fees, as provided in s. 68.065,
10 Florida Statutes."

11
12 Subsequent persons receiving a check, draft, order, or
13 electronic funds transfer from the original payee or a
14 successor endorsee have the same rights that the original
15 payee has against the maker of the instrument if the
16 subsequent persons give notice in a substantially similar form
17 to that provided above. Subsequent persons providing such
18 notice are immune from civil liability for the giving of such
19 notice and for proceeding under the forms of such notice so
20 long as the maker of the instrument has the same defenses
21 against these subsequent persons as against the original
22 payee. However, the remedies available under this section may
23 be exercised only by one party in interest.

24 (b) When a check, draft, order, or electronic funds
25 transfer is drawn on a bank in which the maker, drawer,
26 sender, instructor, orderer, or initiator has no account or a
27 closed account, it shall be presumed that the check, draft, or
28 order was issued, or the electronic funds transfer was
29 initiated, with intent to defraud, and the notice requirement
30 set forth in this section shall be waived.

31

1 (c) This subsection does not apply if it is determined
2 that the dishonored check, draft, order, or electronic funds
3 transfer was refused due to an unintentional error committed
4 by the drawee, maker, drawer, sender, instructor, orderer,
5 initiator, or holder, and the unintentional error is
6 substantiated.

7 (5)(a) In any prosecution or action under this
8 section, a check, draft, order, or electronic funds transfer
9 for which the information required in paragraph (b) is
10 available at the time of issuance constitutes prima facie
11 evidence of the identity of the person issuing the check,
12 draft, order, or electronic funds transfer and that such
13 person is authorized to draw upon the named account.

14 (b) To establish this prima facie evidence:

15 1. If a check or electronic funds transfer is received
16 by the Department of Revenue through the mail or by delivery
17 to a representative of the Department of Revenue or by
18 electronic means, the prima facie evidence referred to in
19 paragraph (a) may be established by presenting the original
20 tax return, certificate, license, application for certificate
21 or license, enrollment and authorization for the e-services
22 program, or other document relating to amounts owed by that
23 person or taxpayer which the check or electronic funds
24 transfer purports to pay for, bearing the signature of the
25 person who signed the check or electronic signature of the
26 person who initiated the electronic funds transfer, or by
27 presenting a copy of the information required in subparagraph
28 2. which is on file with the acceptor of the check or
29 electronic funds transfer together with the signature or
30 electronic signature of the person presenting the check or
31 initiating the electronic funds transfer. The use of taxpayer

1 information for purposes of establishing the identity of a
2 person under this paragraph shall be deemed a use of such
3 information for official purposes.

4 2. The person accepting such check or electronic funds
5 transfer must obtain the following information regarding the
6 identity of the person presenting the check: the presenter's
7 or initiator's full name, residence address, home telephone
8 number, business telephone number, place of employment,
9 gender, date of birth, and height.

10 Section 38. Reimbursement of ad valorem taxes levied
11 on residential property rendered uninhabitable due to
12 tornadoes.--

13 (1) If a house or other residential building or
14 structure that has been granted the homestead exemption under
15 s. 196.031, Florida Statutes, is damaged so that it is
16 rendered uninhabitable due to a tornado on February 2, 2007,
17 the ad valorem taxes levied for that house or other
18 residential building for the 2007 tax year shall be partially
19 reimbursed in the following manner:

20 (a) An application must be filed by the owner, on or
21 before February 1 of the year following the year in which the
22 tornado occurred, with the property appraiser in the county
23 where the property is located. Failure to file such
24 application on or before the applicable deadline constitutes a
25 waiver of any claim for partial reimbursement under this
26 section. The application must be filed in the manner and form
27 prescribed by the property appraiser.

28 (b) The application, attested to under oath, must
29 identify the property rendered uninhabitable by a tornado, the
30 date the damage occurred, and the number of days the property
31 was uninhabitable after the damage occurred. Documentation

1 supporting the claim that the property was uninhabitable must
2 accompany the application. Such documentation may include, but
3 is not limited to, utility bills, insurance information,
4 contractors' statements, building permit applications, or
5 building inspection certificates of occupancy.

6 (c) Upon receipt of the application, the property
7 appraiser shall investigate the statements contained in the
8 application to determine whether the applicant is entitled to
9 a partial reimbursement under this section. If the property
10 appraiser determines that the applicant is entitled to such
11 reimbursement, the property appraiser shall calculate the
12 reimbursement amount. The reimbursement shall be an amount
13 equal to the total ad valorem taxes levied on the homestead
14 property for the applicable tax year, multiplied by a ratio
15 equal to the number of days the property was uninhabitable
16 after the damage occurred in the applicable year divided by
17 365. However, the amount of reimbursement may not exceed
18 \$1,500.

19 (d) The property appraiser shall compile a list of
20 property owners entitled to a partial reimbursement. The list
21 shall be submitted to the Department of Revenue no later than
22 March 1 of the year following the year in which the tornado
23 occurred through an electronic, web-based application provided
24 by the department.

25 (e) Upon receipt of the reimbursement lists from the
26 property appraisers, the department shall disburse
27 reimbursement checks from its Administrative Trust Fund in the
28 amounts and to the persons indicated in the reimbursement
29 lists received from the property appraisers. Before disbursing
30 any reimbursement checks, the department shall determine the
31 total amount of all reimbursement requests submitted by the

1 property appraisers. If the total amount of reimbursements
2 requested exceeds the amount available for that purpose, the
3 department shall reduce all reimbursement checks by a
4 percentage sufficient to reduce total reimbursement payments
5 to an amount equal to the appropriation, less any amount
6 retained pursuant to paragraph (2)(c).

7 (f) As used in this section, the term "uninhabitable"
8 means a building or structure cannot be used during a period
9 of 60 days or more for the purpose for which it was
10 constructed. However, if a property owner is living in an
11 uninhabitable structure because alternative living quarters
12 are unavailable, the owner is eligible for reimbursement as
13 provided in this section.

14 (2)(a) The property appraiser shall notify the
15 applicant by mail if the property appraiser determines that
16 the applicant is not entitled to receive the reimbursement
17 that he or she applied for under this section. Such
18 notification shall be made on or before March 1 of the year
19 following the year in which the tornado occurred. If an
20 applicant's application for reimbursement is not fully
21 granted, the applicant may file a petition with the value
22 adjustment board for review of that decision. The petition
23 must be filed with the value adjustment board on or before the
24 30th day after the mailing of the notice by the property
25 appraiser.

26 (b) The value adjustment board shall consider these
27 petitions as expeditiously as possible.

28 (c) By April 1 of the year following the year in which
29 the tornado occurred, the property appraiser shall notify the
30 department of the total amount of reimbursements denied for
31 which a petition with the value adjustment board has been

1 filed. The department shall retain an amount equal to the
2 total amount of claims for which petitions had been filed with
3 the value adjustment board or \$922,500, whichever is less. The
4 retained amount shall be used for the purpose of paying those
5 claims that were denied by the property appraiser but granted
6 by a value adjustment board. The department shall distribute
7 the remaining funds in accordance with the provisions of
8 paragraph (1)(e) to those property owners whose applications
9 for reimbursement were granted by the property appraiser.

10 (d) The department may not pay claims for
11 reimbursement from the retained funds until all appeals to the
12 value adjustment board have become final. The property
13 appraiser for each county submitting a list of homeowners
14 entitled to reimbursement under this section shall notify the
15 department after all appeals to the value adjustment board of
16 that county have become final. If reimbursements made under
17 paragraph (1)(e) were reduced by the department,
18 reimbursements granted by value adjustment boards shall be
19 reduced by the same percentage.

20 (3) Any person who knowingly and willfully gives false
21 information for the purpose of claiming reimbursement under
22 this section commits a misdemeanor of the first degree,
23 punishable as provided in s. 775.082, Florida Statutes, or by
24 a fine not exceeding \$5,000, or both.

25 Section 39. Reimbursement for sales taxes paid on
26 mobile homes purchased to replace mobile homes damaged by a
27 tornado.--

28 (1) If a mobile home is purchased to replace a mobile
29 home that experienced major damage from a tornado that
30 occurred on December 25, 2006, or February 2, 2007, and if the
31 damaged mobile home was the permanent residence of a permanent

1 resident of this state, the state sales tax paid on the
2 purchase of the replacement mobile home shall be reimbursed in
3 the following manner:

4 (a) An application must be filed on or before October
5 1, 2007, by the owner with the property appraiser in the
6 county where the damaged mobile home was located. Failure to
7 file such application on or before October 1, 2007,
8 constitutes a waiver of any claim for reimbursement under this
9 section. The application must be filed in the manner and form
10 prescribed by the property appraiser.

11 (b) The application, attested to under oath, must
12 identify the mobile home that experienced major damage from a
13 tornado that occurred on December 25, 2006, or February 2,
14 2007, and the date the damage occurred. Documentation of major
15 damage and a copy of the invoice for the replacement mobile
16 home must accompany the application. Such documentation may
17 include, but is not limited to, insurance information or
18 information from the Federal Emergency Management Agency or
19 the American Red Cross attesting to the major damage of the
20 mobile home.

21 (c) Upon receipt of the application, the property
22 appraiser shall investigate the statements contained in the
23 application to determine whether the applicant is entitled to
24 reimbursement under this section. If the property appraiser
25 determines that the applicant is entitled to reimbursement,
26 the property appraiser shall calculate the reimbursement
27 amount. The reimbursement shall be an amount equal to the
28 state sales tax paid on the purchase price of the replacement
29 mobile home, as determined by the tax tables of the Department
30 of Revenue, which amount may not exceed \$1,500.

31

1 (d) The property appraiser shall compile a list of
2 mobile home owners entitled to reimbursement under this
3 section. The list shall be submitted to the Department of
4 Revenue by November 1, 2007, through an electronic, web-based
5 application provided by the department.

6 (e) Upon receipt of the reimbursement lists from the
7 property appraisers, the department shall disburse
8 reimbursement checks from its Administrative Trust Fund in the
9 amounts and to the persons indicated in the reimbursement
10 lists received from the property appraisers. Before disbursing
11 any reimbursement checks, the department shall determine the
12 total amount of all reimbursement requests submitted by the
13 property appraisers. If the total amount of reimbursements
14 requested exceeds the amount available for that purpose, the
15 department shall reduce all reimbursement checks by a
16 percentage sufficient to reduce total reimbursement payments
17 to an amount equal to the appropriation, less any amount
18 retained pursuant to paragraph (2)(c).

19 (f) As used in this section, the term:

20 1. "Major damage" means that a mobile home is more
21 than 50-percent destroyed or that a mobile home cannot be
22 inhabited and cannot be repaired for less than the amount of
23 its value before the December 25, 2006, or February 2, 2007,
24 tornado.

25 2. "Mobile home" means a mobile home as defined in s.
26 320.01(2)(a), Florida Statutes, a manufactured home as defined
27 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined
28 in s. 320.08(10), Florida Statutes.

29 3. "Permanent residence" and "permanent resident" have
30 the same meanings as provided in s. 196.012, Florida Statutes.

31

1 (2)(a) The property appraiser shall notify the
2 applicant by mail if the property appraiser determines that
3 the applicant is not entitled to receive the reimbursement
4 that he or she applied for under this section. Such
5 notification shall be made on or before November 1, 2007. If
6 an applicant's application for reimbursement is not fully
7 granted, the applicant may file a petition with the value
8 adjustment board for review of that decision. The petition
9 must be filed with the value adjustment board on or before the
10 30th day after the mailing of the notice by the property
11 appraiser.

12 (b) The value adjustment board shall consider these
13 petitions as expeditiously as possible.

14 (c) By December 1, 2007, the property appraiser shall
15 notify the department of the total amount of reimbursements
16 denied for which a petition with the value adjustment board
17 has been filed. The department shall retain an amount equal to
18 the total amount of claims for which petitions had been filed
19 with the value adjustment board, or \$309,000, whichever is
20 less. The retained amount shall be used for the purpose of
21 paying claims that were denied by the property appraiser but
22 granted by a value adjustment board. The department shall
23 distribute the remaining funds in accordance with the
24 provisions of paragraph (1)(e) to mobile home owners whose
25 applications for reimbursement were granted by the property
26 appraiser.

27 (d) The department may not pay claims for
28 reimbursement from the retained funds until all appeals to the
29 value adjustment board have become final. The property
30 appraiser for each county submitting a list of homeowners
31 entitled to reimbursement under this section shall notify the

1 department after all appeals to the value adjustment board of
2 that county have become final. If reimbursements made under
3 paragraph (1)(e) were reduced by the department,
4 reimbursements granted by value adjustment boards shall be
5 reduced by the same percentage.

6 (3) Any person who claims reimbursement under section
7 38 of this act is not eligible for the reimbursement provided
8 by this section.

9 (4) Any person who knowingly and willfully gives false
10 information for the purpose of claiming a reimbursement under
11 this section commits a misdemeanor of the first degree,
12 punishable as provided in s. 775.082, Florida Statutes, or by
13 a fine not exceeding \$5,000, or both.

14 Section 40. Notwithstanding the provisions of s.
15 216.301, Florida Statutes, and in accordance with s. 216.351,
16 Florida Statutes, the Executive Office of the Governor shall,
17 on July 1, 2008, certify forward all unexpended funds
18 appropriated pursuant to this act.

19 Section 41. It is the intent of the Legislature that
20 payments made to residents under sections 38 and 39 of this
21 act shall be considered disaster-relief assistance within the
22 meaning of s. 139 of the Internal Revenue Code.

23 Section 42. (1) The sum of \$922,500 is appropriated
24 from the General Revenue Fund to the Administrative Trust Fund
25 of the Department of Revenue for purposes of paying a partial
26 reimbursement of property taxes as provided in section 38 of
27 this act.

28 (2) The sum of \$309,000 is appropriated from the
29 General Revenue Fund to the Administrative Trust Fund of the
30 Department of Revenue for the purposes of paying sales tax
31 reimbursements as provided in section 39 of this act.

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Section 43. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2007.