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1 A bill to be entitled
2 An act relating to taxation; amending s. 45.032, F.S.;
3 including tax warrants as subordinate lienholders for
4 purposes of the disbursement of surplus funds after a
5 judicial sale; amending ss. 125.0104 and 125.0108, F.S.;
6 subjecting grants of licenses to use living quarters or
7 accommodations to tourist development and tourist impact
8 taxes; amending s. 198.13, F.S.; exempting certain
9 representatives of an estate from the requirement to file
10 certain returns absent any tax on estates of decedents or
11 tax on generation-skipping transfers; limiting application
12 to certain estates; amending s. 202.16, F.S.; requiring
13 dealers to document exempt sales for resale, providing
14 requirements and procedures; requiring the department to
15 establish a toll-free telephone number for the purpose of
16 verifying registration numbers and resale certificates;
17 requiring the department to establish a system for
18 receiving information from dealers relating to certificate
19 numbers of certain purchasers; amending s. 202.18, F.S.;
20 revising provisions relating to allocation and disposition
21 of communications services tax proceeds to provide
22 requirements and procedures for correcting misallocations
23 of proceeds; authorizing interjurisdictional agreements to
24 establish a method of adjustment; amending s. 202.20,
25 F.S.; revising certain criteria and requirements for local
26 communications services tax conversion rates; limiting
27 local government authority to make certain adjustments;
28 amending s. 202.28, F.S.; providing for allocation of

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 | certain penalties under certain circumstances; amending s.
30 | 202.30, F.S.; providing for reductions in the threshold
31 | tax amount for which a dealer is required to remit taxes
32 | electronically; amending ss. 206.02 and 206.021, F.S.;
33 | authorizing the Department of Revenue to issue temporary
34 | fuel licenses under certain circumstances; providing
35 | requirements; providing for expiration of such licenses;
36 | prohibiting renewal under certain circumstances; amending
37 | s. 206.9943, F.S.; authorizing the department to issue a
38 | temporary pollutant tax license under certain
39 | circumstances; amending s. 211.3103, F.S.; limiting
40 | application of the annual producer price index to
41 | phosphate rock for purposes of the phosphate rock
42 | severance tax; amending s. 212.02, F.S.; revising the
43 | definition of the term "qualified aircraft" to include
44 | certain leases; amending s. 212.0305, F.S.; subjecting the
45 | grant of a license to use living quarters or
46 | accommodations to the convention development tax on
47 | transient rentals; amending ss. 212.05 and 212.0515, F.S.;
48 | deleting obsolete provisions; revising certain divisor
49 | requirements for calculating the sales tax on vending
50 | machines and coin-operated amusement machines in certain
51 | counties; authorizing the department to adopt additional
52 | divisors for calculating the sales tax on vending machines
53 | and coin-operated amusement machines under certain
54 | circumstances; amending s. 212.0506, F.S.; revising an
55 | exclusion from the definition of the term "service
56 | warranty" for certain contracts; amending s. 212.08, F.S.;

57 deleting exclusions from application of certain refund
58 requirements to refund applications for certain building
59 materials and business property; exempting certain
60 separately stated charges for furniture or appliances;
61 providing an exception; amending s. 212.12, F.S.;
62 providing civil and criminal penalties for failure to
63 register a business or collect required taxes after
64 certain notice by the department; providing notice
65 requirements; providing an exception to such penalties
66 under certain circumstances; amending s. 213.21, F.S.;
67 providing for a taxpayer's liability for a service fee to
68 be waived due to unintentional error; amending s. 213.755,
69 F.S.; providing reductions in the threshold tax amount for
70 which taxpayers may be required to remit taxes
71 electronically; amending s. 220.21, F.S.; requiring
72 certain taxpayers to file required returns electronically
73 under certain circumstances; providing for waiver of such
74 requirement; providing penalties for failure to comply;
75 authorizing the department to settle or compromise
76 penalties; authorizing the department to adopt rules;
77 providing for application to certain returns; amending s.
78 443.1216, F.S.; authorizing the Agency for Workforce
79 Innovation and a tax collection service provider to adopt
80 rules; amending s. 443.1316, F.S.; providing for
81 application of certain provisions relating to taxpayers'
82 rights to apply to the collection of unemployment taxes;
83 deleting authorization for the department to impose a
84 charge for the costs of collection services; amending s.

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85 | 624.511, F.S.; authorizing the Department of Revenue to
86 | refund overpayments of insurance premium taxes under
87 | certain circumstances; providing a limitation; providing
88 | for nonapplication of certain penalties under certain
89 | circumstances; providing for reimbursement of a portion of
90 | certain ad valorem taxes on certain homestead property
91 | rendered uninhabitable under certain circumstances;
92 | providing requirements, procedures, and limitations;
93 | providing duties and responsibilities of the department,
94 | property appraisers, and value adjustment boards;
95 | providing a definition; providing criminal penalties for
96 | falsely claiming reimbursements; providing for
97 | reimbursement of a portion of sales taxes paid on certain
98 | replacement mobile homes damaged under certain
99 | circumstances; providing requirements, procedures, and
100 | limitations; providing duties and responsibilities of the
101 | department, property appraisers, and value adjustment
102 | boards; providing definitions; providing criminal
103 | penalties for falsely claiming reimbursements; requiring
104 | the department to forward undeliverable reimbursement
105 | checks to property appraisers for redelivery; requiring
106 | the Executive Office of the Governor to certify forward
107 | certain unexpended balances; providing legislative intent;
108 | repealing s. 212.095, F.S., relating to requirements for
109 | refunds; providing appropriations; providing effective
110 | dates.

111 |
112 | Be It Enacted by the Legislature of the State of Florida:

113
 114 Section 1. Paragraph (b) of subsection (1) and paragraph
 115 (a) of subsection (3) of section 45.032, Florida Statutes, are
 116 amended to read:

117 45.032 Disbursement of surplus funds after judicial
 118 sale.--

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

120 (b) "Subordinate lienholder" means the holder of a
 121 subordinate lien shown on the face of the pleadings as an
 122 encumbrance on the property. The lien held by the party filing
 123 the foreclosure lawsuit is not a subordinate lien. A subordinate
 124 lienholder includes, but is not limited to, a subordinate
 125 mortgage, judgment, tax warrant, assessment lien, or
 126 construction lien. However, the holder of a subordinate lien
 127 shall not be deemed a subordinate lienholder if the holder was
 128 paid in full from the proceeds of the sale.

129 (3) During the 60 days after the clerk issues a
 130 certificate of disbursements, the clerk shall hold the surplus
 131 pending a court order.

132 (a) If the owner of record claims the surplus during the
 133 60-day period and there is no subordinate lienholder, the court
 134 shall order the clerk to deduct any applicable service charges
 135 from the surplus and pay the remainder to the owner of record.
 136 The clerk may establish a reasonable requirement that the owner
 137 of record prove his or her identity before receiving the
 138 disbursement. The clerk may assist an owner of record in making
 139 a claim. An owner of record may use the following form in making
 140 a claim:

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(Caption of Action)

OWNER'S CLAIM FOR
MORTGAGE FORECLOSURE SURPLUS

State of _____

County of _____

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

1. I was (we were) the owner of the following described real property in _____ County, Florida, prior to the foreclosure sale and as of the date of the filing of the lis pendens:

(Legal description of real property)

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

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

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

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

6. My (our) new address is: _____.

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

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

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

176
 177 (Signatures)

178
 179 Sworn to (or affirmed) and subscribed before me this _____
 180 day of _____, (year) , by (name of person making statement)

181 .
 182 (Signature of Notary Public - State of Florida)
 183 (Print, Type, or Stamp Commissioned Name of Notary
 184 Public)

185
 186 Personally Known _____ OR Produced Identification _____
 187 Type of Identification Produced

188 Section 2. Paragraph (a) of subsection (3) of section
 189 125.0104, Florida Statutes, is amended to read:

190 125.0104 Tourist development tax; procedure for levying;
 191 authorized uses; referendum; enforcement.--

192 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

193 (a) It is declared to be the intent of the Legislature
 194 that every person who rents, leases, ~~or~~ lets, or grants a
 195 license to use for consideration any living quarters or
 196 accommodations in any hotel, apartment hotel, motel, resort

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197 motel, apartment, apartment motel, roominghouse, mobile home
 198 park, recreational vehicle park, or condominium for a term of 6
 199 months or less is exercising a privilege which is subject to
 200 taxation under this section, unless such person rents, leases,
 201 ~~or lets,~~ or grants a license to use for consideration any living
 202 quarters or accommodations which are exempt according to the
 203 provisions of chapter 212.

204 Section 3. Paragraph (b) of subsection (1) of section
 205 125.0108, Florida Statutes, is amended to read:

206 125.0108 Areas of critical state concern; tourist impact
 207 tax.--

208 (1)

209 (b) It is declared to be the intent of the Legislature
 210 that every person who rents, leases, ~~or lets,~~ or grants a
 211 license to use for consideration any living quarters or
 212 accommodations in any hotel, apartment hotel, motel, resort
 213 motel, apartment, apartment motel, roominghouse, mobile home
 214 park, recreational vehicle park, or condominium for a term of 6
 215 months or less, unless such establishment is exempt from the tax
 216 imposed by s. 212.03, is exercising a taxable privilege on the
 217 proceeds therefrom under this section.

218 Section 4. Subsection (4) is added to section 198.13,
 219 Florida Statutes, to read:

220 198.13 Tax return to be made in certain cases; certificate
 221 of nonliability.--

222 (4) Notwithstanding any other provisions of this section
 223 and applicable to the estate of a decedent who dies after
 224 December 31, 2004, but before January 1, 2011, if, upon the

225 death of the decedent, a state death tax credit or a generation-
 226 skipping transfer credit is not allowable pursuant to the
 227 Internal Revenue Code of 1986, as amended:

228 (a) The personal representative of the estate is not
 229 required to file a return under subsection (1) in connection
 230 with the estate.

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

235 Section 5. Effective January 1, 2008, subsection (2) of
 236 section 202.16, Florida Statutes, is amended to read:

237 202.16 Payment.--The taxes imposed or administered under
 238 this chapter and chapter 203 shall be collected from all dealers
 239 of taxable communications services on the sale at retail in this
 240 state of communications services taxable under this chapter and
 241 chapter 203. The full amount of the taxes on a credit sale,
 242 installment sale, or sale made on any kind of deferred payment
 243 plan is due at the moment of the transaction in the same manner
 244 as a cash sale.

245 (2) (a) A sale of communications services that are used as
 246 a component part of or integrated into a communications service
 247 or prepaid calling arrangement for resale, including, but not
 248 limited to, carrier-access charges, interconnection charges paid
 249 by providers of mobile communication services or other
 250 communication services, charges paid by cable service providers
 251 for the transmission of video or other programming by another
 252 dealer of communications services, charges for the sale of

253 unbundled network elements, and any other intercompany charges
254 for the use of facilities for providing communications services
255 for resale, must be made in compliance with the rules of the
256 department. Any person who makes a sale for resale which is not
257 in compliance with these rules is liable for any tax, penalty,
258 and interest due for failing to comply, to be calculated
259 pursuant to s. 202.28(2)(a).

260 (b)1. Any dealer who makes a sale for resale shall
261 document the exempt nature of the transaction, as established by
262 rules adopted by the department, by retaining a copy of the
263 purchaser's initial or annual resale certificate issued pursuant
264 to s. 202.17(6). In lieu of maintaining a copy of the
265 certificate, a dealer may document, prior to the time of sale,
266 an authorization number provided telephonically or
267 electronically by the department. The dealer may rely on an
268 initial or annual resale certificate issued pursuant to s.
269 202.17(6), valid at the time of receipt from the purchaser,
270 without seeking additional annual resale certificates from such
271 purchaser, if the dealer makes recurring sales to the purchaser
272 in the normal course of business on a continual basis. For
273 purposes of this paragraph, the term "recurring sales to a
274 purchaser in the normal course of business" means sales in which
275 the dealer extends credit to the purchaser and records the debt
276 as an account receivable or sells to a purchaser who has an
277 established cash account similar to an open credit account. For
278 purposes of this paragraph, purchases are made from a selling
279 dealer on a continual basis if the selling dealer makes, in the
280 normal course of business, sales to the purchaser at least once

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281 in every 12-month period.

282 2. A dealer may, through the informal conference
283 procedures provided for in s. 213.21 and the rules of the
284 department, provide the department with evidence of the exempt
285 status of a sale. Exemption certificates executed by entities
286 that were exempt at the time of sale, resale certificates
287 provided by purchasers who were active dealers at the time of
288 sale, and verification by the department of a purchaser's active
289 dealer status at the time of sale in lieu of a resale
290 certificate shall be accepted by the department when submitted
291 during the protest period but may not be accepted in any
292 proceeding under chapter 120 or any circuit court action
293 instituted under chapter 72.

294 Section 6. Effective January 1, 2008, the Department of
295 Revenue shall establish a toll-free telephone number for the
296 verification of valid dealer registration numbers and resale
297 certificates issued under chapter 202, Florida Statutes. The
298 system must be adequate to guarantee a low busy rate, respond to
299 keypad inquiries, and provide data that is updated daily.

300 Section 7. Effective January 1, 2008, the Department of
301 Revenue shall establish a system for receiving information from
302 dealers regarding certificate numbers of purchasers who are
303 seeking to make purchases for resale under chapter 202, Florida
304 Statutes. The department shall provide such dealers, free of
305 charge, with verification of any numbers that are canceled or
306 invalid.

307 Section 8. Paragraph (c) of subsection (3) of section
308 202.18, Florida Statutes, is amended to read:

309 202.18 Allocation and disposition of tax proceeds.--The
 310 proceeds of the communications services taxes remitted under
 311 this chapter shall be treated as follows:

312 (3)

313 (c)1. Except as otherwise provided in this paragraph,
 314 proceeds of the taxes levied pursuant to s. 202.19, less amounts
 315 deducted for costs of administration in accordance with
 316 paragraph (b), shall be distributed monthly to the appropriate
 317 jurisdictions. The proceeds of taxes imposed pursuant to s.
 318 202.19(5) shall be distributed in the same manner as
 319 discretionary surtaxes are distributed, in accordance with ss.
 320 212.054 and 212.055.

321 2. The department shall make any adjustments to the
 322 distributions pursuant to this section ~~paragraph~~ which are
 323 necessary to reflect the proper amounts due to individual
 324 jurisdictions or trust funds. In the event that the department
 325 adjusts amounts due to reflect a correction in the situsing of a
 326 customer, such adjustment shall be limited to the amount of tax
 327 actually collected from such customer by the dealer of
 328 communication services.

329 3.a. Notwithstanding the time period specified in s.
 330 202.22(5), adjustments in distributions that are necessary to
 331 correct misallocations between jurisdictions shall be governed
 332 by this subparagraph. If the department determines that
 333 misallocations between jurisdictions occurred, the department
 334 shall provide written notice of such determination to each
 335 affected jurisdiction. The notice shall include the amount of
 336 the misallocations, the basis upon which the determination was

337 made, data supporting the determination, and the identity of
338 each affected jurisdiction. The notice shall also inform each
339 affected jurisdiction of its authority to enter into a written
340 agreement establishing a method of adjustment as described in
341 sub-subparagraph c.

342 b. An adjustment affecting a distribution to a
343 jurisdiction that is less than 90 percent of the average monthly
344 distribution to that jurisdiction for the 6 months immediately
345 preceding the department's determination, as reported by all
346 communications services dealers, shall be made in the month
347 immediately after the department's determination that
348 misallocations occurred.

349 c. If an adjustment affecting a distribution to a
350 jurisdiction equals or exceeds 90 percent of the average monthly
351 distribution to that jurisdiction for the 6 months immediately
352 preceding the department's determination, as reported by all
353 communications services dealers, the affected jurisdictions may
354 enter into a written agreement establishing a method of
355 adjustment. If the agreement establishing a method of adjustment
356 provides for payments of local communications services tax
357 monthly distributions, the amount of any such payment agreed to
358 may not exceed the local communications services tax monthly
359 distributions available to the jurisdiction that was allocated
360 amounts in excess of those to which the jurisdiction was
361 entitled. If affected jurisdictions execute a written agreement
362 specifying a method of adjustment, a copy of the written
363 agreement shall be provided to the department no later than the
364 first day of the month following 90 days after the date the

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365 department transmits notice of the misallocations. If the
366 department does not receive a copy of the written agreement
367 within the specified time period, an adjustment affecting a
368 distribution to a jurisdiction made pursuant to this sub-
369 subparagraph shall be prorated over a time period that equals
370 the time period over which the misallocations occurred.

371 Section 9. Paragraph (a) of subsection (2) of section
372 202.20, Florida Statutes, is amended to read:

373 202.20 Local communications services tax conversion
374 rates.--

375 (2)(a)1. With respect to any local taxing jurisdiction,
376 if, for the periods ending December 31, 2001; March 31, 2002;
377 June 30, 2002; or September 30, 2002, the revenues received by
378 that local government from the local communications services tax
379 imposed under subsection (1) are less than the revenues received
380 from the replaced revenue sources for the corresponding 2000-
381 2001 period; plus reasonably anticipated growth in such revenues
382 over the preceding 1-year period, based on the average growth of
383 such revenues over the immediately preceding 5-year period; plus
384 an amount representing the revenues from the replaced revenue
385 sources for the 1-month period that the local taxing
386 jurisdiction was required to forego, the governing authority may
387 adjust the rate of the local communications services tax upward
388 to the extent necessary to generate the entire shortfall in
389 revenues within 1 year after the rate adjustment and by an
390 amount necessary to generate the expected amount of revenue on
391 an ongoing basis.

392 2. If complete data are not available at the time of

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393 determining whether the revenues received by a local government
394 from the local communications services tax imposed under
395 subsection (1) are less than the revenues received from the
396 replaced revenue sources for the corresponding 2000-2001 period,
397 as set forth in subparagraph 1., the local government shall use
398 the best data available for the corresponding 2000-2001 period
399 in making such determination. Complete data shall be deemed
400 available to all local governments after the department notifies
401 local governments that the department has completed audits,
402 including the redistribution of local tax revenues, of dealers
403 who account for at least 80 percent of the amount of
404 communication services tax revenues received for fiscal year
405 2005-2006.

406 3. The adjustment permitted under subparagraph 1. may be
407 made by emergency ordinance or resolution and may be made
408 notwithstanding the maximum rate established under s. 202.19(2)
409 and notwithstanding any schedules or timeframes or any other
410 limitations contained in this chapter. Beginning July 1, 2007, a
411 local government may make such adjustment only if the department
412 or a dealer allocates or reallocates revenues away from the
413 local government. However, any such adjustment shall be made no
414 later than 6 months after the date the department notifies the
415 local governments in writing that complete data is available.
416 The emergency ordinance or resolution shall specify an effective
417 date for the adjusted rate, which shall be no less than 60 days
418 after the date of adoption of the ordinance or resolution and
419 shall be effective with respect to taxable services included on
420 bills that are dated on the first day of a month subsequent to

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421 the expiration of the 60-day period. At the end of 1 year
422 following the effective date of such adjusted rate, the local
423 governing authority shall, as soon as is consistent with s.
424 202.21, reduce the rate by that portion of the emergency rate
425 which was necessary to recoup the amount of revenues not
426 received prior to the implementation of the emergency rate.

427 4. If, for the period October 1, 2001, through September
428 30, 2002, the revenues received by a local government from the
429 local communications services tax conversion rate established
430 under subsection (1), adjusted upward for the difference in
431 rates between paragraphs (1)(a) and (b) or any other rate
432 adjustments or base changes, are above the threshold of 10
433 percent more than the revenues received from the replaced
434 revenue sources for the corresponding 2000-2001 period plus
435 reasonably anticipated growth in such revenues over the
436 preceding 1-year period, based on the average growth of such
437 revenues over the immediately preceding 5-year period, the
438 governing authority must adjust the rate of the local
439 communications services tax to the extent necessary to reduce
440 revenues to the threshold by emergency ordinance or resolution
441 within the timeframes established in subparagraph 3. The
442 foregoing rate adjustment requirement shall not apply to a local
443 government that adopts a local communications services tax rate
444 by resolution or ordinance. If complete data are not available
445 at the time of determining whether the revenues exceed the
446 threshold, the local government shall use the best data
447 available for the corresponding 2000-2001 period in making such
448 determination. This subparagraph shall not be construed as

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449 establishing a right of action for any person to enforce this
450 subparagraph or challenge a local government's implementation of
451 this subparagraph.

452 Section 10. Paragraph (d) of subsection (2) of section
453 202.28, Florida Statutes, is amended to read:

454 202.28 Credit for collecting tax; penalties.--

455 (2)

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

462 Section 11. Effective January 1, 2008, subsection (1) of
463 section 202.30, Florida Statutes, is amended to read:

464 202.30 Payment of taxes by electronic funds transfer;
465 filing of returns by electronic data interchange.--

466 (1) A dealer of communications services is required to
467 remit taxes by electronic funds transfer, in the manner
468 prescribed by the department, when the amount of tax paid by the
469 dealer under this chapter, chapter 203, or chapter 212 in the
470 previous state fiscal year was \$50,000 or more; effective
471 January 1, 2009, was \$27,000 or more; or, effective January 1,
472 2010, was \$24,000 or more.

473 Section 12. Subsection (8) is added to section 206.02,
474 Florida Statutes, to read:

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475 206.02 Application for license; temporary license;
476 terminal suppliers, importers, exporters, blenders, biodiesel
477 manufacturers, and wholesalers.--

478 (8) (a) Notwithstanding any other provision of this
479 chapter, the department may grant a temporary fuel license for
480 immediate use if:

481 1. The Governor has declared a state of emergency under s.
482 252.36; or

483 2. The President of the United States has declared a major
484 disaster in this state or in any other state or territory of the
485 United States.

486 (b) Notwithstanding the provisions of this chapter
487 requiring a license tax and a bond or criminal background check,
488 the department may issue a temporary license as an importer or
489 exporter to a person who holds a valid Florida wholesaler
490 license or to a person who is an unlicensed dealer. A license
491 may be issued under this subsection only to a business that has
492 a physical location in this state and holds a valid Florida
493 sales and use tax certificate of registration or that holds a
494 valid fuel license issued by another state.

495 (c) A temporary license shall expire on the last day of
496 the month following the month in which the temporary license was
497 issued. The department may extend any temporary license on a
498 month-to-month basis during the period of a declared state of
499 emergency or major disaster as provided in this subsection. If
500 the department extends a temporary license, the extended license
501 expires on the last day of the month in which the temporary
502 license was extended.

503 (d) In order to procure a temporary license, a nonresident
 504 business must provide to the department the information required
 505 in subsection (4); the federal identification number of the
 506 business or, if such number is unavailable, the social security
 507 number of the owner; and any other information that is required
 508 by the department.

509 (e) A temporary license authorized by this subsection may
 510 not be renewed if the licensee has not filed the required
 511 returns or made payment of the taxes required under this
 512 chapter.

513 Section 13. Subsection (5) is added to section 206.021,
 514 Florida Statutes, to read:

515 206.021 Application for license; carriers.--

516 (5) (a) Notwithstanding any other provision of this
 517 chapter, the department may grant a temporary fuel license for
 518 immediate use if:

519 1. The Governor has declared a state of emergency under s.
 520 252.36; or

521 2. The President of the United States has declared a major
 522 disaster in this state or in any other state or territory of the
 523 United States.

524 (b) Notwithstanding the provisions of this chapter
 525 requiring a license tax and a bond or criminal background check,
 526 the department may issue a temporary license as a carrier to a
 527 person who holds a valid Florida wholesaler, importer, exporter,
 528 or blender license or to a person who is an unlicensed dealer. A
 529 license may be issued under this subsection only to a business
 530 that has a physical location in this state and holds a valid

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531 Florida sales and use tax certificate of registration or that
532 holds a valid fuel license issued by another state.

533 (c) A temporary license shall expire on the last day of
534 the month following the month in which the temporary license was
535 issued. The department may extend any temporary license on a
536 month-to-month basis during the period of a declared state of
537 emergency or major disaster as provided in this subsection. If
538 the department extends a temporary license, the extended license
539 expires on the last day of the month in which the temporary
540 license was extended.

541 (d) In order to procure a temporary license, a nonresident
542 business must provide to the department the information required
543 in subsection (2); the federal identification number of the
544 business or, if such number is unavailable, the social security
545 number of the owner; and any other information that is required
546 by the department.

547 (e) A temporary license authorized by this subsection may
548 not be renewed if the licensee has not filed the required
549 returns or made payment of the taxes required under this
550 chapter.

551 Section 14. Subsection (4) is added to section 206.9943,
552 Florida Statutes, to read:

553 206.9943 Pollutant tax license.--

554 (4) A temporary pollutant tax license may be issued to a
555 holder of a valid Florida temporary importer license, temporary
556 wholesaler license, or temporary exporter license issued under
557 s. 206.02. A temporary pollutant tax license is subject to s.
558 206.02(8).

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559 Section 15. Paragraphs (d) and (e) of subsection (9) of
 560 section 211.3103, Florida Statutes, are amended to read:

561 211.3103 Levy of tax on severance of phosphate rock; rate,
 562 basis, and distribution of tax.--

563 (9)

564 (d) If the producer price index for phosphate rock
 565 ~~chemical and fertilizer mineral mining~~ is substantially revised,
 566 the department shall make appropriate adjustment in the method
 567 used to compute the base rate adjustment under this subsection
 568 which will produce results reasonably consistent with the result
 569 that ~~which~~ would have been obtained if the producer price index
 570 for phosphate rock ~~primary products~~ had not been revised.
 571 However, the tax rate shall not be less than \$1.56 per ton
 572 severed.

573 (e) If ~~In the event~~ the producer price index for phosphate
 574 rock ~~primary products~~ is discontinued, ~~then~~ a comparable index
 575 shall be selected by the department and adopted by rule.

576 Section 16. Subsection (33) of section 212.02, Florida
 577 Statutes, is amended to read:

578 212.02 Definitions.--The following terms and phrases when
 579 used in this chapter have the meanings ascribed to them in this
 580 section, except where the context clearly indicates a different
 581 meaning:

582 (33) "Qualified aircraft" means any aircraft having a
 583 maximum certified takeoff weight of less than 10,000 pounds and
 584 equipped with twin turbofan engines that meet Stage IV noise
 585 requirements that is used by a business operating as an on-
 586 demand air carrier under Federal Aviation Administration

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587 Regulation Title 14, chapter I, part 135, Code of Federal
 588 Regulations, that owns or leases and operates a fleet of at
 589 least 25 of such aircraft in this state.

590 Section 17. Paragraph (a) of subsection (3) of section
 591 212.0305, Florida Statutes, is amended to read:

592 212.0305 Convention development taxes; intent;
 593 administration; authorization; use of proceeds.--

594 (3) APPLICATION; ADMINISTRATION; PENALTIES.--

595 (a) The convention development tax on transient rentals
 596 imposed by the governing body of any county authorized to so
 597 levy shall apply to the amount of any payment made by any person
 598 to rent, lease, let, or grant a license to ~~or~~ use for a period
 599 of 6 months or less any living quarters or accommodations in a
 600 hotel, apartment hotel, motel, resort motel, apartment,
 601 apartment motel, roominghouse, tourist or trailer camp, mobile
 602 home park, recreational vehicle park, or condominium. When
 603 receipt of consideration is by way of property other than money,
 604 the tax shall be levied and imposed on the fair market value of
 605 such nonmonetary consideration. Any payment made by a person to
 606 rent, lease, let, or grant a license to ~~or~~ use any living
 607 quarters or accommodations which are exempt from the tax imposed
 608 under s. 212.03 shall likewise be exempt from any tax imposed
 609 under this section.

610 Section 18. Paragraph (h) of subsection (1) of section
 611 212.05, Florida Statutes, is amended to read:

612 212.05 Sales, storage, use tax.--It is hereby declared to
 613 be the legislative intent that every person is exercising a
 614 taxable privilege who engages in the business of selling

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615 tangible personal property at retail in this state, including
 616 the business of making mail order sales, or who rents or
 617 furnishes any of the things or services taxable under this
 618 chapter, or who stores for use or consumption in this state any
 619 item or article of tangible personal property as defined herein
 620 and who leases or rents such property within the state.

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

624 (h)1. ~~Beginning January 1, 1995,~~ A tax is imposed at the
 625 rate of 4 percent on the charges for the use of coin-operated
 626 amusement machines. The tax shall be calculated by dividing the
 627 gross receipts from such charges for the applicable reporting
 628 period by a divisor, determined as provided in this
 629 subparagraph, to compute gross taxable sales, and then
 630 subtracting gross taxable sales from gross receipts to arrive at
 631 the amount of tax due. For counties that do not impose a
 632 discretionary sales surtax, the divisor is equal to 1.04;~~;~~
 633 ~~except that~~ for counties that impose a 0.5 percent discretionary
 634 sales surtax, ~~with a 6.5 percent sales tax rate~~ the divisor is
 635 ~~shall be~~ equal to 1.045;~~;~~ and for counties that impose a 1
 636 percent discretionary sales surtax, ~~with a 7.0 percent sales tax~~
 637 ~~rate~~ the divisor is shall be equal to 1.050; and for counties
 638 that impose a 2 percent sales surtax, the divisor is equal to
 639 1.060. If a county imposes a discretionary sales surtax that is
 640 not listed in this subparagraph, the department shall make the
 641 applicable divisor available in an electronic format or
 642 otherwise. Additional divisors shall bear the same mathematical

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643 relationship to the next higher and next lower divisors as the
644 new surtax rate bears to the next higher and next lower surtax
645 rates for which divisors have been established. When a machine
646 is activated by a slug, token, coupon, or any similar device
647 which has been purchased, the tax is on the price paid by the
648 user of the device for such device.

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

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

657 b. If the owner or lessee of the machine is also its
658 operator, he or she shall be liable for payment of the tax on
659 the purchase or lease of the machine, as well as the tax on
660 sales generated through the machine.

661 c. If the proprietor of the business where the machine is
662 located does not own the machine, he or she shall be deemed to
663 be the lessee and operator of the machine and is responsible for
664 the payment of the tax on sales, unless such responsibility is
665 otherwise provided for in a written agreement between him or her
666 and the machine owner.

667 3.a. An operator of a coin-operated amusement machine may
668 not operate or cause to be operated in this state any such
669 machine until the operator has registered with the department
670 and has conspicuously displayed an identifying certificate

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671 issued by the department. The identifying certificate shall be
672 issued by the department upon application from the operator. The
673 identifying certificate shall include a unique number, and the
674 certificate shall be permanently marked with the operator's
675 name, the operator's sales tax number, and the maximum number of
676 machines to be operated under the certificate. An identifying
677 certificate shall not be transferred from one operator to
678 another. The identifying certificate must be conspicuously
679 displayed on the premises where the coin-operated amusement
680 machines are being operated.

681 b. The operator of the machine must obtain an identifying
682 certificate before the machine is first operated in the state
683 and by July 1 of each year thereafter. The annual fee for each
684 certificate shall be based on the number of machines identified
685 on the application times \$30 and is due and payable upon
686 application for the identifying device. The application shall
687 contain the operator's name, sales tax number, business address
688 where the machines are being operated, and the number of
689 machines in operation at that place of business by the operator.
690 No operator may operate more machines than are listed on the
691 certificate. A new certificate is required if more machines are
692 being operated at that location than are listed on the
693 certificate. The fee for the new certificate shall be based on
694 the number of additional machines identified on the application
695 form times \$30.

696 c. A penalty of \$250 per machine is imposed on the
697 operator for failing to properly obtain and display the required
698 identifying certificate. A penalty of \$250 is imposed on the

699 lessee of any machine placed in a place of business without a
 700 proper current identifying certificate. Such penalties shall
 701 apply in addition to all other applicable taxes, interest, and
 702 penalties.

703 d. Operators of coin-operated amusement machines must
 704 obtain a separate sales and use tax certificate of registration
 705 for each county in which such machines are located. One sales
 706 and use tax certificate of registration is sufficient for all of
 707 the operator's machines within a single county.

708 4. The provisions of this paragraph do not apply to coin-
 709 operated amusement machines owned and operated by churches or
 710 synagogues.

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

715 6. The department may adopt rules necessary to administer
 716 the provisions of this paragraph.

717 Section 19. Subsection (3) of section 212.0506, Florida
 718 Statutes, is amended to read:

719 212.0506 Taxation of service warranties.--

720 (3) For purposes of this section, "service warranty" means
 721 any contract or agreement which indemnifies the holder of the
 722 contract or agreement for the cost of maintaining, repairing, or
 723 replacing tangible personal property. The term "service
 724 warranty" does not include contracts or agreements to repair,
 725 maintain, or replace tangible personal property if such property
 726 when sold at retail in this state would not be subject to the

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727 tax imposed by this chapter or if the parts and labor required
 728 to repair tangible personal property qualify for an exemption
 729 under this chapter, nor does it include such contracts or
 730 agreements covering tangible personal property which becomes a
 731 part of real property.

732 Section 20. Subsection (2) of section 212.0515, Florida
 733 Statutes, is amended to read:

734 212.0515 Sales from vending machines; sales to vending
 735 machine operators; special provisions; registration;
 736 penalties.--

737 (2) Notwithstanding any other provision of law, the amount
 738 of the tax to be paid on food, beverages, or other items of
 739 tangible personal property that are sold in vending machines
 740 shall be calculated by dividing the gross receipts from such
 741 sales for the applicable reporting period by a divisor,
 742 determined as provided in this subsection, to compute gross
 743 taxable sales, and then subtracting gross taxable sales from
 744 gross receipts to arrive at the amount of tax due. For counties
 745 that do not impose a discretionary sales surtax, the divisor is
 746 equal to the sum of 1.0645 for beverage and food items, or
 747 1.0659 for other items of tangible personal property; ~~except~~
 748 ~~that~~ for counties with a 0.5 percent sales surtax rate the
 749 divisor is equal to the sum of 1.0686 for beverage and food
 750 items or 1.0707 for other items of tangible personal property;
 751 for counties with a 0.75 percent sales surtax rate the divisor
 752 is equal to the sum of 1.0706 for beverage and food items or
 753 1.0727 for other items of tangible personal property; for
 754 counties with a 1 percent sales surtax rate the divisor is equal

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755 to the sum of 1.0726 for beverage and food items or 1.0749 for
756 other items of tangible personal property; ~~and~~ for counties with
757 a 1.5 percent sales surtax rate the divisor is equal to the sum
758 of 1.0767 for beverage and food items or 1.0791 for other items
759 of tangible personal property; and for counties with a 2 percent
760 sales surtax rate, the divisor is equal to the sum of 1.0808 for
761 beverage and food items or 1.0833 for other items of tangible
762 personal property. When a county imposes a surtax rate that is
763 not listed in this subparagraph, the department shall make the
764 applicable divisor available in an electronic format or
765 otherwise. Additional divisors shall bear the same mathematical
766 relationship to the next higher and next lower divisors as the
767 new surtax rate bears to the next higher and next lower surtax
768 rates for which divisors have been established. If an operator
769 cannot account for each type of item sold through a vending
770 machine, the highest tax rate shall be used for all products
771 sold through that machine.

772 Section 21. Paragraphs (g), (h), (n), and (o) of
773 subsection (5) of section 212.08, Florida Statutes, are amended,
774 and paragraph (eee) is added to subsection (7) of that section,
775 to read:

776 212.08 Sales, rental, use, consumption, distribution, and
777 storage tax; specified exemptions.--The sale at retail, the
778 rental, the use, the consumption, the distribution, and the
779 storage to be used or consumed in this state of the following
780 are hereby specifically exempt from the tax imposed by this
781 chapter.

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

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

785 1. Building materials used in the rehabilitation of real
 786 property located in an enterprise zone shall be exempt from the
 787 tax imposed by this chapter upon an affirmative showing to the
 788 satisfaction of the department that the items have been used for
 789 the rehabilitation of real property located in an enterprise
 790 zone. Except as provided in subparagraph 2., this exemption
 791 inures to the owner, lessee, or lessor of the rehabilitated real
 792 property located in an enterprise zone only through a refund of
 793 previously paid taxes. To receive a refund pursuant to this
 794 paragraph, the owner, lessee, or lessor of the rehabilitated
 795 real property located in an enterprise zone must file an
 796 application under oath with the governing body or enterprise
 797 zone development agency having jurisdiction over the enterprise
 798 zone where the business is located, as applicable, which
 799 includes:

800 a. The name and address of the person claiming the refund.

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

804 c. A description of the improvements made to accomplish
 805 the rehabilitation of the real property.

806 d. A copy of the building permit issued for the
 807 rehabilitation of the real property.

808 e. A sworn statement, under the penalty of perjury, from
 809 the general contractor licensed in this state with whom the
 810 applicant contracted to make the improvements necessary to

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811 accomplish the rehabilitation of the real property, which
812 statement lists the building materials used in the
813 rehabilitation of the real property, the actual cost of the
814 building materials, and the amount of sales tax paid in this
815 state on the building materials. In the event that a general
816 contractor has not been used, the applicant shall provide this
817 information in a sworn statement, under the penalty of perjury.
818 Copies of the invoices which evidence the purchase of the
819 building materials used in such rehabilitation and the payment
820 of sales tax on the building materials shall be attached to the
821 sworn statement provided by the general contractor or by the
822 applicant. Unless the actual cost of building materials used in
823 the rehabilitation of real property and the payment of sales
824 taxes due thereon is documented by a general contractor or by
825 the applicant in this manner, the cost of such building
826 materials shall be an amount equal to 40 percent of the increase
827 in assessed value for ad valorem tax purposes.

828 f. The identifying number assigned pursuant to s. 290.0065
829 to the enterprise zone in which the rehabilitated real property
830 is located.

831 g. A certification by the local building code inspector
832 that the improvements necessary to accomplish the rehabilitation
833 of the real property are substantially completed.

834 h. Whether the business is a small business as defined by
835 s. 288.703(1).

836 i. If applicable, the name and address of each permanent
837 employee of the business, including, for each employee who is a
838 resident of an enterprise zone, the identifying number assigned

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839 pursuant to s. 290.0065 to the enterprise zone in which the
840 employee resides.

841 2. This exemption inures to a city, county, other
842 governmental agency, or nonprofit community-based organization
843 through a refund of previously paid taxes if the building
844 materials used in the rehabilitation of real property located in
845 an enterprise zone are paid for from the funds of a community
846 development block grant, State Housing Initiatives Partnership
847 Program, or similar grant or loan program. To receive a refund
848 pursuant to this paragraph, a city, county, other governmental
849 agency, or nonprofit community-based organization must file an
850 application which includes the same information required to be
851 provided in subparagraph 1. by an owner, lessee, or lessor of
852 rehabilitated real property. In addition, the application must
853 include a sworn statement signed by the chief executive officer
854 of the city, county, other governmental agency, or nonprofit
855 community-based organization seeking a refund which states that
856 the building materials for which a refund is sought were paid
857 for from the funds of a community development block grant, State
858 Housing Initiatives Partnership Program, or similar grant or
859 loan program.

860 3. Within 10 working days after receipt of an application,
861 the governing body or enterprise zone development agency shall
862 review the application to determine if it contains all the
863 information required pursuant to subparagraph 1. or subparagraph
864 2. and meets the criteria set out in this paragraph. The
865 governing body or agency shall certify all applications that
866 contain the information required pursuant to subparagraph 1. or

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867 subparagraph 2. and meet the criteria set out in this paragraph
868 as eligible to receive a refund. If applicable, the governing
869 body or agency shall also certify if 20 percent of the employees
870 of the business are residents of an enterprise zone, excluding
871 temporary and part-time employees. The certification shall be in
872 writing, and a copy of the certification shall be transmitted to
873 the executive director of the Department of Revenue. The
874 applicant shall be responsible for forwarding a certified
875 application to the department within the time specified in
876 subparagraph 4.

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

882 5. ~~The provisions of s. 212.095 do not apply to any refund~~
883 ~~application made pursuant to this paragraph.~~ Not more than one
884 exemption through a refund of previously paid taxes for the
885 rehabilitation of real property shall be permitted for any
886 single parcel of property unless there is a change in ownership,
887 a new lessor, or a new lessee of the real property. No refund
888 shall be granted pursuant to this paragraph unless the amount to
889 be refunded exceeds \$500. No refund granted pursuant to this
890 paragraph shall exceed the lesser of 97 percent of the Florida
891 sales or use tax paid on the cost of the building materials used
892 in the rehabilitation of the real property as determined
893 pursuant to sub-subparagraph 1.e. or \$5,000, or, if no less than
894 20 percent of the employees of the business are residents of an

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895 enterprise zone, excluding temporary and part-time employees,
896 the amount of refund granted pursuant to this paragraph shall
897 not exceed the lesser of 97 percent of the sales tax paid on the
898 cost of such building materials or \$10,000. A refund approved
899 pursuant to this paragraph shall be made within 30 days of
900 formal approval by the department of the application for the
901 refund. This subparagraph shall apply retroactively to July 1,
902 2005.

903 6. The department shall adopt rules governing the manner
904 and form of refund applications and may establish guidelines as
905 to the requisites for an affirmative showing of qualification
906 for exemption under this paragraph.

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

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

916 a. "Building materials" means tangible personal property
917 which becomes a component part of improvements to real property.

918 b. "Real property" has the same meaning as provided in s.
919 192.001(12).

920 c. "Rehabilitation of real property" means the
921 reconstruction, renovation, restoration, rehabilitation,
922 construction, or expansion of improvements to real property.

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

925 9. This paragraph expires on the date specified in s.
 926 290.016 for the expiration of the Florida Enterprise Zone Act.

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

928 1. Business property purchased for use by businesses
 929 located in an enterprise zone which is subsequently used in an
 930 enterprise zone shall be exempt from the tax imposed by this
 931 chapter. This exemption inures to the business only through a
 932 refund of previously paid taxes. A refund shall be authorized
 933 upon an affirmative showing by the taxpayer to the satisfaction
 934 of the department that the requirements of this paragraph have
 935 been met.

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

940 a. The name and address of the business claiming the
 941 refund.

942 b. The identifying number assigned pursuant to s. 290.0065
 943 to the enterprise zone in which the business is located.

944 c. A specific description of the property for which a
 945 refund is sought, including its serial number or other permanent
 946 identification number.

947 d. The location of the property.

948 e. The sales invoice or other proof of purchase of the
 949 property, showing the amount of sales tax paid, the date of

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950 purchase, and the name and address of the sales tax dealer from
951 whom the property was purchased.

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

954 g. If applicable, the name and address of each permanent
955 employee of the business, including, for each employee who is a
956 resident of an enterprise zone, the identifying number assigned
957 pursuant to s. 290.0065 to the enterprise zone in which the
958 employee resides.

959 3. Within 10 working days after receipt of an application,
960 the governing body or enterprise zone development agency shall
961 review the application to determine if it contains all the
962 information required pursuant to subparagraph 2. and meets the
963 criteria set out in this paragraph. The governing body or agency
964 shall certify all applications that contain the information
965 required pursuant to subparagraph 2. and meet the criteria set
966 out in this paragraph as eligible to receive a refund. If
967 applicable, the governing body or agency shall also certify if
968 20 percent of the employees of the business are residents of an
969 enterprise zone, excluding temporary and part-time employees.
970 The certification shall be in writing, and a copy of the
971 certification shall be transmitted to the executive director of
972 the Department of Revenue. The business shall be responsible for
973 forwarding a certified application to the department within the
974 time specified in subparagraph 4.

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

978 5. ~~The provisions of s. 212.095 do not apply to any refund~~
 979 ~~application made pursuant to this paragraph.~~ The amount refunded
 980 on purchases of business property under this paragraph shall be
 981 the lesser of 97 percent of the sales tax paid on such business
 982 property or \$5,000, or, if no less than 20 percent of the
 983 employees of the business are residents of an enterprise zone,
 984 excluding temporary and part-time employees, the amount refunded
 985 on purchases of business property under this paragraph shall be
 986 the lesser of 97 percent of the sales tax paid on such business
 987 property or \$10,000. A refund approved pursuant to this
 988 paragraph shall be made within 30 days of formal approval by the
 989 department of the application for the refund. No refund shall be
 990 granted under this paragraph unless the amount to be refunded
 991 exceeds \$100 in sales tax paid on purchases made within a 60-day
 992 time period.

993 6. The department shall adopt rules governing the manner
 994 and form of refund applications and may establish guidelines as
 995 to the requisites for an affirmative showing of qualification
 996 for exemption under this paragraph.

997 7. If the department determines that the business property
 998 is used outside an enterprise zone within 3 years from the date
 999 of purchase, the amount of taxes refunded to the business
 1000 purchasing such business property shall immediately be due and
 1001 payable to the department by the business, together with the
 1002 appropriate interest and penalty, computed from the date of
 1003 purchase, in the manner provided by this chapter.
 1004 Notwithstanding this subparagraph, business property used
 1005 exclusively in:

- 1006 a. Licensed commercial fishing vessels,
- 1007 b. Fishing guide boats, or
- 1008 c. Ecotourism guide boats

1009

1010 that leave and return to a fixed location within an area

1011 designated under s. 370.28 are eligible for the exemption

1012 provided under this paragraph if all requirements of this

1013 paragraph are met. Such vessels and boats must be owned by a

1014 business that is eligible to receive the exemption provided

1015 under this paragraph. This exemption does not apply to the

1016 purchase of a vessel or boat.

1017 8. The department shall deduct an amount equal to 10

1018 percent of each refund granted under the provisions of this

1019 paragraph from the amount transferred into the Local Government

1020 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20

1021 for the county area in which the business property is located

1022 and shall transfer that amount to the General Revenue Fund.

1023 9. For the purposes of this exemption, "business property"

1024 means new or used property defined as "recovery property" in s.

1025 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 1026 a. Property classified as 3-year property under s.
- 1027 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 1028 b. Industrial machinery and equipment as defined in sub-
- 1029 subparagraph (b)6.a. and eligible for exemption under paragraph
- 1030 (b);
- 1031 c. Building materials as defined in sub-subparagraph
- 1032 (g)8.a.; and

1033 d. Business property having a sales price of under \$5,000
 1034 per unit.

1035 10. This paragraph expires on the date specified in s.
 1036 290.016 for the expiration of the Florida Enterprise Zone Act.

1037 (n) Materials for construction of single-family homes in
 1038 certain areas.--

1039 1. As used in this paragraph, the term:

1040 a. "Building materials" means tangible personal property
 1041 that becomes a component part of a qualified home.

1042 b. "Qualified home" means a single-family home having an
 1043 appraised value of no more than \$160,000 which is located in an
 1044 enterprise zone, empowerment zone, or Front Porch Florida
 1045 Community and which is constructed and occupied by the owner
 1046 thereof for residential purposes.

1047 c. "Substantially completed" has the same meaning as
 1048 provided in s. 192.042(1).

1049 2. Building materials used in the construction of a
 1050 qualified home and the costs of labor associated with the
 1051 construction of a qualified home are exempt from the tax imposed
 1052 by this chapter upon an affirmative showing to the satisfaction
 1053 of the department that the requirements of this paragraph have
 1054 been met. This exemption inures to the owner through a refund of
 1055 previously paid taxes. To receive this refund, the owner must
 1056 file an application under oath with the department which
 1057 includes:

1058 a. The name and address of the owner.

1059 b. The address and assessment roll parcel number of the
 1060 home for which a refund is sought.

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1061 c. A copy of the building permit issued for the home.
 1062 d. A certification by the local building code inspector
 1063 that the home is substantially completed.
 1064 e. A sworn statement, under penalty of perjury, from the
 1065 general contractor licensed in this state with whom the owner
 1066 contracted to construct the home, which statement lists the
 1067 building materials used in the construction of the home and the
 1068 actual cost thereof, the labor costs associated with such
 1069 construction, and the amount of sales tax paid on these
 1070 materials and labor costs. If a general contractor was not used,
 1071 the owner shall provide this information in a sworn statement,
 1072 under penalty of perjury. Copies of invoices evidencing payment
 1073 of sales tax must be attached to the sworn statement.
 1074 f. A sworn statement, under penalty of perjury, from the
 1075 owner affirming that he or she is occupying the home for
 1076 residential purposes.
 1077 3. An application for a refund under this paragraph must
 1078 be submitted to the department within 6 months after the date
 1079 the home is deemed to be substantially completed by the local
 1080 building code inspector. Within 30 working days after receipt of
 1081 the application, the department shall determine if it meets the
 1082 requirements of this paragraph. A refund approved pursuant to
 1083 this paragraph shall be made within 30 days after formal
 1084 approval of the application by the department. ~~The provisions of~~
 1085 ~~s. 212.095 do not apply to any refund application made under~~
 1086 ~~this paragraph.~~

1087 4. The department shall establish by rule an application
 1088 form and criteria for establishing eligibility for exemption
 1089 under this paragraph.

1090 5. The exemption shall apply to purchases of materials on
 1091 or after July 1, 2000.

1092 (o) Building materials in redevelopment projects.--

1093 1. As used in this paragraph, the term:

1094 a. "Building materials" means tangible personal property
 1095 that becomes a component part of a housing project or a mixed-
 1096 use project.

1097 b. "Housing project" means the conversion of an existing
 1098 manufacturing or industrial building to housing units in an
 1099 urban high-crime area, enterprise zone, empowerment zone, Front
 1100 Porch Community, designated brownfield area, or urban infill
 1101 area and in which the developer agrees to set aside at least 20
 1102 percent of the housing units in the project for low-income and
 1103 moderate-income persons or the construction in a designated
 1104 brownfield area of affordable housing for persons described in
 1105 s. 420.0004(8), (10), (11), or (15) or in s. 159.603(7).

1106 c. "Mixed-use project" means the conversion of an existing
 1107 manufacturing or industrial building to mixed-use units that
 1108 include artists' studios, art and entertainment services, or
 1109 other compatible uses. A mixed-use project must be located in an
 1110 urban high-crime area, enterprise zone, empowerment zone, Front
 1111 Porch Community, designated brownfield area, or urban infill
 1112 area, and the developer must agree to set aside at least 20
 1113 percent of the square footage of the project for low-income and
 1114 moderate-income housing.

1115 d. "Substantially completed" has the same meaning as
 1116 provided in s. 192.042(1).

1117 2. Building materials used in the construction of a
 1118 housing project or mixed-use project are exempt from the tax
 1119 imposed by this chapter upon an affirmative showing to the
 1120 satisfaction of the department that the requirements of this
 1121 paragraph have been met. This exemption inures to the owner
 1122 through a refund of previously paid taxes. To receive this
 1123 refund, the owner must file an application under oath with the
 1124 department which includes:

1125 a. The name and address of the owner.

1126 b. The address and assessment roll parcel number of the
 1127 project for which a refund is sought.

1128 c. A copy of the building permit issued for the project.

1129 d. A certification by the local building code inspector
 1130 that the project is substantially completed.

1131 e. A sworn statement, under penalty of perjury, from the
 1132 general contractor licensed in this state with whom the owner
 1133 contracted to construct the project, which statement lists the
 1134 building materials used in the construction of the project and
 1135 the actual cost thereof, and the amount of sales tax paid on
 1136 these materials. If a general contractor was not used, the owner
 1137 shall provide this information in a sworn statement, under
 1138 penalty of perjury. Copies of invoices evidencing payment of
 1139 sales tax must be attached to the sworn statement.

1140 3. An application for a refund under this paragraph must
 1141 be submitted to the department within 6 months after the date
 1142 the project is deemed to be substantially completed by the local

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1143 building code inspector. Within 30 working days after receipt of
1144 the application, the department shall determine if it meets the
1145 requirements of this paragraph. A refund approved pursuant to
1146 this paragraph shall be made within 30 days after formal
1147 approval of the application by the department. ~~The provisions of~~
1148 ~~s. 212.095 do not apply to any refund application made under~~
1149 ~~this paragraph.~~

1150 4. The department shall establish by rule an application
1151 form and criteria for establishing eligibility for exemption
1152 under this paragraph.

1153 5. The exemption shall apply to purchases of materials on
1154 or after July 1, 2000.

1155 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
1156 entity by this chapter do not inure to any transaction that is
1157 otherwise taxable under this chapter when payment is made by a
1158 representative or employee of the entity by any means,
1159 including, but not limited to, cash, check, or credit card, even
1160 when that representative or employee is subsequently reimbursed
1161 by the entity. In addition, exemptions provided to any entity by
1162 this subsection do not inure to any transaction that is
1163 otherwise taxable under this chapter unless the entity has
1164 obtained a sales tax exemption certificate from the department
1165 or the entity obtains or provides other documentation as
1166 required by the department. Eligible purchases or leases made
1167 with such a certificate must be in strict compliance with this
1168 subsection and departmental rules, and any person who makes an
1169 exempt purchase with a certificate that is not in strict
1170 compliance with this subsection and the rules is liable for and

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1171 shall pay the tax. The department may adopt rules to administer
 1172 this subsection.

1173 (eee) Certain delivery charges.--Separately stated charges
 1174 for the delivery, inspection, placement, or removal from
 1175 packaging or shipping materials of furniture or appliances by
 1176 the selling dealer at the premises of the purchaser or the
 1177 removal of similar items from the premises of the purchaser are
 1178 exempt. If any charges for delivery, inspection, placement, or
 1179 removal of furniture or appliances includes the modification,
 1180 assembly, or construction of such furniture or appliance, all
 1181 such charges are taxable.

1182 Section 22. Paragraph (d) of subsection (2) of section
 1183 212.12, Florida Statutes, is amended to read:

1184 212.12 Dealer's credit for collecting tax; penalties for
 1185 noncompliance; powers of Department of Revenue in dealing with
 1186 delinquents; brackets applicable to taxable transactions;
 1187 records required.--

1188 (2)

1189 (d) Any person who makes a false or fraudulent return with
 1190 a willful intent to evade payment of any tax or fee imposed
 1191 under this chapter; any person who, after the department's
 1192 delivery of a written notice to the person's last known address
 1193 specifically alerting the person of the requirement to register
 1194 the person's business as a dealer, intentionally fails to
 1195 register the business; and any person who, after the
 1196 department's delivery of a written notice to the person's last
 1197 known address specifically alerting the person of the
 1198 requirement to collect tax on specific transactions,

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1199 intentionally fails to collect such tax, shall, in addition to
 1200 the other penalties provided by law, be liable for a specific
 1201 penalty of 100 percent of any unreported or any uncollected ~~the~~
 1202 ~~tax bill~~ or fee and, upon conviction, for fine and punishment as
 1203 provided in s. 775.082, s. 775.083, or s. 775.084. Delivery of
 1204 such written notice may be made by certified mail or by the use
 1205 of such other method documented as being necessary and
 1206 reasonable under the circumstances. The civil and criminal
 1207 penalties imposed under this paragraph for failure to comply
 1208 with a written notice alerting the person of the requirement to
 1209 register the person's business as a dealer or to collect tax on
 1210 specific transactions shall not apply if the person timely files
 1211 a written challenge to such notice in accordance with procedures
 1212 established by the department by rule or the notice fails to
 1213 clearly advise that failure to comply with or timely challenge
 1214 the notice will result in the imposition of the civil and
 1215 criminal penalties imposed under this paragraph.

1216 1. If the total amount of unreported or uncollected taxes
 1217 or fees is less than \$300, the first offense resulting in
 1218 conviction is a misdemeanor of the second degree, the second
 1219 offense resulting in conviction is a misdemeanor of the first
 1220 degree, and the third and all subsequent offenses resulting in
 1221 conviction is a misdemeanor of the first degree, and the third
 1222 and all subsequent offenses resulting in conviction are felonies
 1223 of the third degree.

1224 2. If the total amount of unreported or uncollected taxes
 1225 or fees is \$300 or more but less than \$20,000, the offense is a
 1226 felony of the third degree.

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1227 3. If the total amount of unreported or uncollected taxes
 1228 or fees is \$20,000 or more but less than \$100,000, the offense
 1229 is a felony of the second degree.

1230 4. If the total amount of unreported or uncollected taxes
 1231 or fees is \$100,000 or more, the offense is a felony of the
 1232 first degree.

1233 Section 23. Paragraph (d) of subsection (3) of section
 1234 213.21, Florida Statutes, is amended to read:

1235 213.21 Informal conferences; compromises.--

1236 (3)

1237 (d) A taxpayer's liability for the service fee required by
 1238 s. 215.34(2) may be settled or compromised if it is determined
 1239 that the dishonored check, draft, or order was returned due to
 1240 an unintentional error committed by the issuing financial
 1241 institution, the taxpayer, or the department and the
 1242 unintentional error is substantiated by the department. The
 1243 department shall maintain records of all compromises, and the
 1244 records shall state the basis for the compromise.

1245 Section 24. Effective January 1, 2008, subsection (1) of
 1246 section 213.755, Florida Statutes, is amended to read:

1247 213.755 Filing of returns and payment of taxes by
 1248 electronic means.--

1249 (1) The executive director of the Department of Revenue
 1250 ~~may shall have authority to~~ require a taxpayer to file returns
 1251 and remit payments by electronic means in circumstances in which
 1252 ~~where~~ the taxpayer is subject to tax and has paid that tax in
 1253 the prior state fiscal year in an amount of \$30,000 or more;
 1254 effective January 1, 2009, \$27,000 or more; or, effective

1255 January 1, 2010, \$24,000 or more. Any taxpayer who operates two
 1256 or more places of business for which returns are required to be
 1257 filed with the department shall combine the tax payments for all
 1258 such locations in order to determine whether they are obligated
 1259 under this section. This subsection does not override additional
 1260 requirements in any provision of a revenue law which the
 1261 department has the responsibility for regulating, controlling,
 1262 and administering.

1263 Section 25. Subsection (2) of section 220.21, Florida
 1264 Statutes, is amended, and subsection (3) is added to that
 1265 section, to read:

1266 220.21 Returns and records; regulations.--

1267 (2) A taxpayer who is required to file its federal income
 1268 tax return by electronic means on a separate or consolidated
 1269 basis shall file returns required by this chapter by electronic
 1270 means. For the reasons described in s. 213.755(9), the
 1271 department may waive the requirement to file a return by
 1272 electronic means for taxpayers that are unable to comply despite
 1273 good faith efforts or due to circumstances beyond the taxpayer's
 1274 reasonable control. The provisions of this subsection are in
 1275 addition to the requirements of s. 213.755 to electronically
 1276 file returns and remit payments required under this chapter. A
 1277 ~~taxpayer may choose to file a return required by this code in a~~
 1278 ~~form initiated through a telephonic or electronic data~~
 1279 ~~interchange using an advanced encrypted transmission by means of~~
 1280 ~~the Internet or other suitable transmission.~~ The department may
 1281 ~~shall~~ prescribe by rule the format and instructions necessary
 1282 for electronic ~~such~~ filing to ensure a full collection of taxes

1283 due. In addition to the authority granted under s. 213.755, the
 1284 acceptable method of transfer, the method, form, and content of
 1285 the electronic data interchange, and the means, if any, by which
 1286 the taxpayer will be provided with an acknowledgment ~~may shall~~
 1287 be prescribed by the department. In the case of any failure to
 1288 comply with the electronic filing requirements of this
 1289 subsection, a penalty shall be added to the amount of tax due
 1290 with such return equal to 5 percent of such tax for the first 30
 1291 days the return is not filed electronically, with an additional
 1292 5 percent of such tax for each additional month or fraction
 1293 thereof, not to exceed the greater of 10 percent of the amount
 1294 of such tax or \$250. The department may settle or compromise the
 1295 penalty pursuant to s. 213.21. This penalty is in addition to
 1296 any other penalty that may be applicable and shall be assessed,
 1297 collected, and paid in the same manner as taxes.

1298 (3) In addition to its authority under s. 213.755, the
 1299 department may adopt rules requiring or allowing taxpayers to
 1300 use an electronic filing system to file returns required by
 1301 subsection (2), including any electronic systems developed by
 1302 the Internal Revenue Service. Rulemaking authority requiring
 1303 electronic filing is limited to the federal corporate income tax
 1304 filing threshold for electronic filing as it exists on January
 1305 1, 2007.

1306 Section 26. The amendments made by this act to s.
 1307 220.21(2), Florida Statutes, apply to returns due on or after
 1308 January 1, 2008.

1309 Section 27. Paragraph (d) of subsection (1) of section
 1310 443.1216, Florida Statutes, is amended to read:

1311 443.1216 Employment.--Employment, as defined in s.
 1312 443.036, is subject to this chapter under the following
 1313 conditions:

1314 (1)

1315 (d) If two or more related corporations concurrently
 1316 employ the same individual and compensate the individual through
 1317 a common paymaster, each related corporation is considered to
 1318 have paid wages to the individual only in the amounts actually
 1319 disbursed by that corporation to the individual and is not
 1320 considered to have paid the wages actually disbursed to the
 1321 individual by another of the related corporations. The Agency
 1322 for Workforce Innovation and the tax collection service provider
 1323 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary
 1324 to administer this paragraph.

1325 1. As used in this paragraph, the term "common paymaster"
 1326 means a member of a group of related corporations that disburses
 1327 wages to concurrent employees on behalf of the related
 1328 corporations and that is responsible for keeping payroll records
 1329 for those concurrent employees. A common paymaster is not
 1330 required to disburse wages to all the employees of the related
 1331 corporations; however, this subparagraph does not apply to wages
 1332 of concurrent employees which are not disbursed through a common
 1333 paymaster. A common paymaster must pay concurrently employed
 1334 individuals under this subparagraph by one combined paycheck.

1335 2. As used in this paragraph, the term "concurrent
 1336 employment" means the existence of simultaneous employment
 1337 relationships between an individual and related corporations.
 1338 Those relationships require the performance of services by the

1339 employee for the benefit of the related corporations, including
 1340 the common paymaster, in exchange for wages that, if deductible
 1341 for the purposes of federal income tax, are deductible by the
 1342 related corporations.

1343 3. Corporations are considered related corporations for an
 1344 entire calendar quarter if they satisfy any one of the following
 1345 tests at any time during the calendar quarter:

1346 a. The corporations are members of a "controlled group of
 1347 corporations" as defined in s. 1563 of the Internal Revenue Code
 1348 of 1986 or would be members if paragraph 1563(a)(4) and
 1349 subsection 1563(b) did not apply.

1350 b. In the case of a corporation that does not issue stock,
 1351 at least 50 percent of the members of the board of directors or
 1352 other governing body of one corporation are members of the board
 1353 of directors or other governing body of the other corporation or
 1354 the holders of at least 50 percent of the voting power to select
 1355 those members are concurrently the holders of at least 50
 1356 percent of the voting power to select those members of the other
 1357 corporation.

1358 c. At least 50 percent of the officers of one corporation
 1359 are concurrently officers of the other corporation.

1360 d. At least 30 percent of the employees of one corporation
 1361 are concurrently employees of the other corporation.

1362 4. The common paymaster must report to the tax collection
 1363 service provider, as part of the unemployment compensation
 1364 quarterly tax and wage report, the state unemployment
 1365 compensation account number and name of each related corporation
 1366 for which concurrent employees are being reported. Failure to

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1367 | timely report this information shall result in the related
 1368 | corporations being denied common paymaster status for that
 1369 | calendar quarter.

1370 | 5. The common paymaster also has the primary
 1371 | responsibility for remitting contributions due under this
 1372 | chapter for the wages it disburses as the common paymaster. The
 1373 | common paymaster must compute these contributions as though it
 1374 | were the sole employer of the concurrently employed individuals.
 1375 | If a common paymaster fails to timely remit these contributions
 1376 | or reports, in whole or in part, the common paymaster remains
 1377 | liable for the full amount of the unpaid portion of these
 1378 | contributions. In addition, each of the other related
 1379 | corporations using the common paymaster is jointly and severally
 1380 | liable for its appropriate share of these contributions. Each
 1381 | related corporation's share equals the greater of:

1382 | a. The liability of the common paymaster under this
 1383 | chapter, after taking into account any contributions made.

1384 | b. The liability under this chapter which, notwithstanding
 1385 | this section, would have existed for the wages from the other
 1386 | related corporations, reduced by an allocable portion of any
 1387 | contributions previously paid by the common paymaster for those
 1388 | wages.

1389 | Section 28. Subsection (2) of section 443.1316, Florida
 1390 | Statutes, is amended to read:

1391 | 443.1316 Unemployment tax collection services; interagency
 1392 | agreement.--

1393 | (2) (a) The Department of Revenue is considered to be
 1394 | administering a revenue law of this state when the department

1395 implements this chapter, or otherwise provides unemployment tax
 1396 collection services, under contract with the Agency for
 1397 Workforce Innovation through the interagency agreement.

1398 (b) Sections 213.015(1), (2), (3), (5), (6), (7), (9)-
 1399 (21), 213.018, 213.025, 213.051, 213.053, 213.0535, 213.055,
 1400 213.06, 213.071, 213.10, 213.21(4), 213.2201, 213.23, 213.24,
 1401 213.25, ~~213.24(2)~~, 213.27, 213.28, 213.285, 213.34(1), (3), and
 1402 (4), 213.37, 213.50, 213.67, 213.69, 213.73, 213.733, 213.74,
 1403 and 213.757 apply to the collection of unemployment
 1404 contributions and reimbursements by the Department of Revenue
 1405 unless prohibited by federal law.

1406 ~~(c) The Department of Revenue may charge no more than 10~~
 1407 ~~percent of the total cost of the interagency agreement for the~~
 1408 ~~overhead or indirect costs, or for any other costs not required~~
 1409 ~~for the payment of the direct costs, of providing unemployment~~
 1410 ~~tax collection services.~~

1411 Section 29. Subsection (3) is added to section 624.511,
 1412 Florida Statutes, to read:

1413 624.511 Tax statement; overpayments.--

1414 (3)(a) If, upon examination of an insurance premium tax
 1415 return made under this chapter, it appears that an amount of
 1416 insurance premium tax has been paid in excess of the amount due,
 1417 the Department of Revenue may refund the amount of the
 1418 overpayment to the taxpayer by a warrant of the Chief Financial
 1419 Officer. The department may refund the overpayment without
 1420 regard to whether the taxpayer has filed a written claim for a
 1421 refund; however, the department may request that the taxpayer
 1422 file a statement affirming that the taxpayer made the

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1423 overpayment.

1424 (b) Notwithstanding paragraph (a), a refund of the
1425 insurance premium tax may not be made, and a taxpayer is not
1426 entitled to bring an action for a refund of the insurance
1427 premium tax, after the period specified in s. 215.26(2) has
1428 elapsed.

1429 (c) If a refund issued by the department under this
1430 subsection is found to exceed the amount of refund legally due
1431 to the taxpayer, the provisions of s. 624.5092 concerning
1432 penalties and interest shall not apply if the taxpayer
1433 reimburses the department for any overpayment within 60 days
1434 after the taxpayer is notified that the overpayment was made.

1435 Section 30. Reimbursement of ad valorem taxes levied on
1436 residential property rendered uninhabitable due to tornadoes.--

1437 (1) If a house or other residential building or structure
1438 that has been granted the homestead exemption under s. 196.031,
1439 Florida Statutes, is damaged so that it is rendered
1440 uninhabitable due to a tornado on December 25, 2006, or February
1441 2, 2007, the ad valorem taxes levied for that house or other
1442 residential building for the 2006 or 2007 tax year,
1443 respectively, shall be partially reimbursed in the following
1444 manner:

1445 (a) An application must be filed by the owner, on or
1446 before October 1 of the year following the year in which the
1447 tornado occurred, with the property appraiser in the county
1448 where the property is located. Failure to file such application
1449 on or before the applicable deadline constitutes a waiver of any
1450 claim for partial reimbursement under this section. The

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1451 application must be filed in the manner and form prescribed by
1452 the property appraiser.

1453 (b) The application, attested to under oath, must identify
1454 the property rendered uninhabitable by a tornado, the date the
1455 damage occurred, and the number of days the property was
1456 uninhabitable after the damage occurred. Documentation
1457 supporting the claim that the property was uninhabitable must
1458 accompany the application. Such documentation may include, but
1459 is not limited to, utility bills, insurance information,
1460 contractors' statements, building permit applications, or
1461 building inspection certificates of occupancy.

1462 (c) Upon receipt of the application, the property
1463 appraiser shall investigate the statements contained in the
1464 application to determine whether the applicant is entitled to a
1465 partial reimbursement under this section. If the property
1466 appraiser determines that the applicant is entitled to such
1467 reimbursement, the property appraiser shall calculate the
1468 reimbursement amount. The reimbursement shall be an amount equal
1469 to the total ad valorem taxes levied on the homestead property
1470 for the applicable tax year, multiplied by a ratio equal to the
1471 number of days the property was uninhabitable after the damage
1472 occurred in the applicable year divided by 366. However, the
1473 amount of reimbursement may not exceed \$1,500.

1474 (d) The property appraiser shall compile a list of
1475 property owners entitled to a partial reimbursement. The list
1476 shall be submitted to the Department of Revenue no later than
1477 November 1 of the year following the year in which the tornado
1478 occurred through an electronic, web-based application provided

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1479 by the department.

1480 (e) Upon receipt of the reimbursement lists from the
1481 property appraisers, the department shall disburse reimbursement
1482 checks from its Administrative Trust Fund in the amounts and to
1483 the persons indicated in the reimbursement lists received from
1484 the property appraisers. Before disbursing any reimbursement
1485 checks, the department shall determine the total amount of all
1486 reimbursement requests submitted by the property appraisers. If
1487 the total amount of reimbursements requested exceeds the amount
1488 available for that purpose, the department shall reduce all
1489 reimbursement checks by a percentage sufficient to reduce total
1490 reimbursement payments to an amount equal to the appropriation,
1491 less any amount retained pursuant to paragraph (2)(c).

1492 (f) As used in this section, the term "uninhabitable"
1493 means a building or structure cannot be used during a period of
1494 60 days or more for the purpose for which it was constructed.
1495 However, if a property owner is living in an uninhabitable
1496 structure because alternative living quarters are unavailable,
1497 the owner is eligible for reimbursement as provided in this
1498 section.

1499 (2)(a) The property appraiser shall notify the applicant
1500 by mail if the property appraiser determines that the applicant
1501 is not entitled to receive the reimbursement that he or she
1502 applied for under this section. Such notification shall be made
1503 on or before November 1 of the year following the year in which
1504 the tornado occurred. If an applicant's application for
1505 reimbursement is not fully granted, the applicant may file a
1506 petition with the value adjustment board for review of that

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1507 decision. The petition must be filed with the value adjustment
1508 board on or before the 30th day after the mailing of the notice
1509 by the property appraiser.

1510 (b) The value adjustment board shall consider these
1511 petitions as expeditiously as possible at the same time the
1512 board considers denials of homestead exemptions pursuant to ss.
1513 194.032 and 196.151, Florida Statutes.

1514 (c) By December 1 of the year following the year in which
1515 the tornado occurred, the property appraiser shall notify the
1516 department of the total amount of reimbursements denied for
1517 which a petition with the value adjustment board has been filed.
1518 The department shall retain an amount equal to the total amount
1519 of claims for which petitions had been filed with the value
1520 adjustment board or \$1 million, whichever is less. The retained
1521 amount shall be used for the purpose of paying those claims that
1522 were denied by the property appraiser but granted by a value
1523 adjustment board. The department shall distribute the remaining
1524 funds in accordance with the provisions of paragraph (1)(e) to
1525 those property owners whose applications for reimbursement were
1526 granted by the property appraiser.

1527 (d) The department may not pay claims for reimbursement
1528 from the retained funds until all appeals to the value
1529 adjustment board have become final. If reimbursements made under
1530 paragraph (1)(e) were reduced by the department, reimbursements
1531 granted by value adjustment boards shall be reduced by the same
1532 percentage. If the total adjusted reimbursements approved by
1533 value adjustment boards exceeds the amount retained by the
1534 department for paying these reimbursements, the department shall

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1535 further reduce all reimbursement checks by a percentage
1536 sufficient to reduce total reimbursement payments to an amount
1537 equal to the amount retained.

1538 (3) Any person who knowingly and willfully gives false
1539 information for the purpose of claiming reimbursement under this
1540 section commits a misdemeanor of the first degree, punishable as
1541 provided in s. 775.082, Florida Statutes, or by a fine not
1542 exceeding \$5,000, or both.

1543 Section 31. Reimbursement for sales taxes paid on mobile
1544 homes purchased to replace mobile homes damaged by a tornado.--

1545 (1) If a mobile home is purchased to replace a mobile home
1546 that experienced major damage from a tornado that occurred on
1547 December 25, 2006, or February 2, 2007, and if the damaged
1548 mobile home was the permanent residence of a permanent resident
1549 of this state, the state sales tax paid on the purchase of the
1550 replacement mobile home shall be reimbursed in the following
1551 manner:

1552 (a) An application must be filed on or before October 1,
1553 2007, by the owner with the property appraiser in the county
1554 where the damaged mobile home was located. Failure to file such
1555 application on or before October 1, 2007, constitutes a waiver
1556 of any claim for reimbursement under this section. The
1557 application must be filed in the manner and form prescribed by
1558 the property appraiser.

1559 (b) The application, attested to under oath, must identify
1560 the mobile home that experienced major damage from a tornado
1561 that occurred on December 25, 2006, or February 2, 2007, and the
1562 date the damage occurred. Documentation of major damage and a

1563 copy of the invoice for the replacement mobile home must
 1564 accompany the application. Such documentation may include, but
 1565 is not limited to, insurance information or information from the
 1566 Federal Emergency Management Agency or the American Red Cross
 1567 attesting to the major damage of the mobile home.

1568 (c) Upon receipt of the application, the property
 1569 appraiser shall investigate the statements contained in the
 1570 application to determine whether the applicant is entitled to
 1571 reimbursement under this section. If the property appraiser
 1572 determines that the applicant is entitled to reimbursement, the
 1573 property appraiser shall calculate the reimbursement amount. The
 1574 reimbursement shall be an amount equal to the state sales tax
 1575 paid on the purchase price of the replacement mobile home, as
 1576 determined by the tax tables of the Department of Revenue, which
 1577 amount may not exceed \$1,500.

1578 (d) The property appraiser shall compile a list of mobile
 1579 home owners entitled to reimbursement under this section. The
 1580 list shall be submitted to the Department of Revenue by November
 1581 1, 2007, through an electronic, web-based application provided
 1582 by the department.

1583 (e) Upon receipt of the reimbursement lists from the
 1584 property appraisers, the department shall disburse reimbursement
 1585 checks from its Administrative Trust Fund in the amounts and to
 1586 the persons indicated in the reimbursement lists received from
 1587 the property appraisers. Before disbursing any reimbursement
 1588 checks, the department shall determine the total amount of all
 1589 reimbursement requests submitted by the property appraisers. If
 1590 the total amount of reimbursements requested exceeds the amount

1591 available for that purpose, the department shall reduce all
 1592 reimbursement checks by a percentage sufficient to reduce total
 1593 reimbursement payments to an amount equal to the appropriation,
 1594 less any amount retained pursuant to paragraph (2)(c).

1595 (f) As used in this section, the term:

1596 1. "Major damage" means that a mobile home is more than
 1597 50-percent destroyed or that a mobile home cannot be inhabited
 1598 and cannot be repaired for less than the amount of its value
 1599 before the December 25, 2006, or February 2, 2007, tornado.

1600 2. "Mobile home" means a mobile home as defined in s.
 1601 320.01(2)(a), Florida Statutes, a manufactured home as defined
 1602 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in
 1603 s. 320.08(10), Florida Statutes.

1604 3. "Permanent residence" and "permanent resident" have the
 1605 same meanings as provided in s. 196.012, Florida Statutes.

1606 (2)(a) The property appraiser shall notify the applicant
 1607 by mail if the property appraiser determines that the applicant
 1608 is not entitled to receive the reimbursement that he or she
 1609 applied for under this section. Such notification shall be made
 1610 on or before November 1, 2007. If an applicant's application for
 1611 reimbursement is not fully granted, the applicant may file a
 1612 petition with the value adjustment board for review of that
 1613 decision. The petition must be filed with the value adjustment
 1614 board on or before the 30th day after the mailing of the notice
 1615 by the property appraiser.

1616 (b) The value adjustment board shall consider these
 1617 petitions as expeditiously as possible at the same time the
 1618 board considers denials of homestead exemptions pursuant to ss.

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1619 194.032 and 196.151, Florida Statutes.

1620 (c) By December 1, 2007, the property appraiser shall
1621 notify the department of the total amount of reimbursements
1622 denied for which a petition with the value adjustment board has
1623 been filed. The department shall retain an amount equal to the
1624 total amount of claims for which petitions had been filed with
1625 the value adjustment board, or \$665,000, whichever is less. The
1626 retained amount shall be used for the purpose of paying claims
1627 that were denied by the property appraiser but granted by a
1628 value adjustment board. The department shall distribute the
1629 remaining funds in accordance with the provisions of paragraph
1630 (1)(e) to mobile home owners whose applications for
1631 reimbursement were granted by the property appraiser.

1632 (d) The department may not pay claims for reimbursement
1633 from the retained funds until all appeals to the value
1634 adjustment board have become final. If reimbursements made under
1635 paragraph (1)(e) were reduced by the department, reimbursements
1636 granted by value adjustment boards shall be reduced by the same
1637 percentage. If the total adjusted reimbursements approved by
1638 value adjustment boards exceed the amount retained by the
1639 department for paying such reimbursements, the department shall
1640 further reduce all reimbursement checks by a percentage
1641 sufficient to reduce total reimbursement payments to an amount
1642 equal to the amount retained.

1643 (3) Any person who claims reimbursement under section 30
1644 of this act is not eligible for the reimbursement provided by
1645 this section.

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1646 (4) Any person who knowingly and willfully gives false
 1647 information for the purpose of claiming a reimbursement under
 1648 this section commits a misdemeanor of the first degree,
 1649 punishable as provided in s. 775.082, Florida Statutes, or by a
 1650 fine not exceeding \$5,000, or both.

1651 Section 32. The Department of Revenue shall forward all
 1652 undeliverable reimbursement checks issued pursuant to sections
 1653 30 and 31 of this act to the certifying property appraiser for
 1654 subsequent delivery attempts.

1655 Section 33. Notwithstanding the provisions of s. 216.301,
 1656 Florida Statutes, and in accordance with s. 216.351, Florida
 1657 Statutes, the Executive Office of the Governor shall, on July 1,
 1658 2007, certify forward all unexpended funds appropriated pursuant
 1659 to this act.

1660 Section 34. It is the intent of the Legislature that
 1661 payments made to residents under sections 30 and 31 of this act
 1662 shall be considered disaster-relief assistance within the
 1663 meaning of s. 139 of the Internal Revenue Code.

1664 Section 35. Section 212.095, Florida Statutes, is
 1665 repealed.

1666 Section 36. The sum of \$70,000 is appropriated from the
 1667 General Revenue Fund to the Administrative Trust Fund of the
 1668 Department of Revenue for the purpose of administering this act.

1669 Section 37. (1) The sum of \$922,500 is appropriated from
 1670 the General Revenue Fund to the Administrative Trust Fund of the
 1671 Department of Revenue for purposes of paying a partial
 1672 reimbursement of property taxes as provided in section 30 of
 1673 this act.

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1674 (2) The sum of \$309,000 is appropriated from the General
1675 Revenue Fund to the Administrative Trust Fund of the Department
1676 of Revenue for the purposes of paying sales tax reimbursements
1677 as provided in section 31 of this act.

1678 Section 38. Except as otherwise expressly provided in this
1679 act, this act shall take effect July 1, 2007.