

By the Committee on Finance and Tax; and Senator Haridopolos

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1 A bill to be entitled

2 An act relating to tax administration; amending s. 72.011,
3 F.S.; revising the time for commencing actions to contest
4 a tax matter; amending s. 125.0104, F.S.; revising the
5 list of living quarters or accommodations that are subject
6 to taxation; providing definitions; providing for taxation
7 of regulated short-term products; providing that the
8 occupancy of a timeshare resort and membership or
9 transaction fee paid by a timeshare owner are not a
10 privilege subject to taxation; providing that
11 consideration paid for the purchase of a timeshare license
12 in a timeshare plan is rent subject to taxation;
13 authorizing the Department of Revenue to establish audit
14 procedures and to access for delinquent taxes; requiring
15 the person operating transient accommodations to
16 separately state the tax charged on a receipt or other
17 documentation; providing that persons facilitating the
18 booking of reservations are not required to separately
19 state tax amounts charged; requiring that such amounts be
20 remitted as tax and classified as county funds; providing
21 additional specified uses for certain tourist tax revenue
22 by certain counties; specifying that certain provisions of
23 the act are clarifying and remedial in nature and are not
24 a basis for assessments of tax or for refunds of tax for
25 periods before the effective date of the act; amending s.
26 192.0105, F.S.; revising the list of tax-related forms
27 that a taxpayer has a right to keep confidential; amending
28 s. 196.192; providing that educational institutions owned
29 by exempt entities are also exempt from ad valorem

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30 | taxation; amending s. 201.02, F.S.; requiring a notation
31 | indicating a nonprofit's exemption from the documentary
32 | stamp tax; amending s. 202.125, F.S.; providing an
33 | exemption from the communications services tax for
34 | communications services used for a pari-mutuel
35 | permitholder's simulcasting and intertrack wagering
36 | activities; providing for retroactive application;
37 | amending ss. 212.03 and 212.0305, F.S.; revising the list
38 | of living quarters or sleeping or housekeeping
39 | accommodations that are subject to taxation; providing
40 | definitions; providing for taxation of regulated short-
41 | term products; providing that the occupancy of an
42 | accommodation of a timeshare resort and membership or
43 | transaction fee paid by a timeshare owner is not a
44 | privilege subject to taxation; providing that
45 | consideration paid for the purchase of a timeshare license
46 | in a timeshare plan is rent subject to taxation; requiring
47 | the person operating transient accommodations to
48 | separately state the tax charged on a receipt or other
49 | documentation; providing that persons facilitating the
50 | booking of reservations are not required to separately
51 | state tax amounts charged; requiring that such amounts be
52 | remitted as tax and classified as county funds; specifying
53 | that certain provisions of the act are clarifying and
54 | remedial in nature and are not a basis for assessments of
55 | tax or for refunds of tax for periods before the effective
56 | date of the act; amending s. 212.031, F.S.; conforming a
57 | cross-reference; amending s. 212.055, F.S.; authorizing
58 | certain counties to levy a hospital surtax subject to

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59 referendum approval; providing for the allocation and uses
60 of the surtax proceeds; amending s. 212.07, F.S.;

61 conforming a cross-reference; providing penalties for
62 knowingly failing to collect taxes due; amending s.
63 212.08, F.S.; revising provisions relating to the tax
64 exemption for building materials used to rehabilitate real
65 property in enterprise zones; providing an exemption from
66 the sales and use tax for an aircraft that is temporarily
67 used in this state; providing that proof of temporary
68 usage may be shown by specific documentation; amending s.
69 212.12, F.S.; revising penalties for failing to report
70 taxes due; amending s. 212.18, F.S.; revising penalties
71 for failing to register as a dealer; amending s. 213.015,
72 F.S.; conforming a cross-reference; amending s. 213.053,
73 F.S.; revising provisions relating to confidentiality;
74 authorizing the Department of Revenue to send certain
75 general information to taxpayers by electronic means;
76 deleting a provision that allows the disclosure of certain
77 information to the Chief Financial Officer; authorizing
78 the department to provide taxpayer information to the
79 Division of Hotels and Restaurants; providing an
80 additional exception from the public-records exemption;
81 authorizing the Department of Revenue to publish a list of
82 delinquent taxpayers; authorizing the department to adopt
83 rules; creating s. 213.0532, F.S.; requiring financial
84 institutions to enter into agreements with the department
85 to conduct data matches to identify delinquent taxpayers;
86 providing definitions; requiring the department to pay a
87 fee to cover the cost to the institution; providing

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88 immunity from liability for certain actions by the
89 institution; authorizing the department to institute civil
90 actions; authorizing the department to adopt rules;
91 amending s. 213.25, F.S.; clarifying that the department's
92 authority to reduce tax refunds or credits by the amount
93 of other taxes owed applies to unemployment compensation
94 taxes; amending s. 213.67, F.S.; revising the time for
95 commencing actions to contest a tax levy; creating s.
96 213.691, F.S.; authorizing the Department of Revenue to
97 issue or file integrated warrants and judgment lien
98 certificates; creating s. 213.692, F.S.; authorizing the
99 department to file a single consolidated tax warrant for
100 multiple taxes due and to revoke a taxpayer's certificate
101 of registration if the taxpayer owes any taxes to the
102 state; requiring a cash deposit or other security for
103 issuing a new certificate of registration; authorizing the
104 department to adopt rules; authorizing emergency rules;
105 creating s. 213.758, F.S.; assigning tax liability when
106 property is transferred; requiring a taxpayer who quits
107 the business without benefit of a purchaser to make a
108 final return and full payment within a specified period;
109 providing for the Department of Legal Affairs to issue an
110 injunction; specifying a transferee's liability for tax,
111 interest, and penalties; authorizing the Department of
112 Revenue to adopt rules; amending s. 220.193, F.S.;
113 allowing a corporation that owns a partnership or limited
114 liability company that produces and sells electricity from
115 a new or expanded renewable energy facility to claim a
116 renewable energy production credit; providing for

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117 proration among multiple owners; providing for retroactive
118 application; amending s. 220.21, F.S.; revising provisions
119 relating to the electronic filing of corporate taxes;
120 providing for retroactivity; amending s. 336.021, F.S.;
121 revising the order for distributing the local option fuel
122 tax revenues; amending s. 443.1215, F.S.; revising a
123 cross-reference; amending s. 443.1316, F.S.; conforming
124 provisions to changes made by the act; amending s.
125 443.141, F.S.; providing penalties for erroneous,
126 incomplete, or insufficient unemployment compensation tax
127 reports filed by employers; providing a statute of
128 limitation on liens for the collection of unpaid
129 unemployment taxes; amending s. 509.261, F.S.; authorizing
130 the Division of Hotels and Restaurants to fine, suspend,
131 or revoke a license for violating state tax laws; amending
132 s. 624.509, F.S.; deleting the alternative salary tax
133 credit calculation for mutual holding companies; amending
134 s. 695.22, F.S.; requiring the actual purchase price to be
135 included on deeds and conveyances filed for record;
136 amending s. 695.26, F.S.; requiring the actual purchase
137 price to be shown on an instrument by which the title to
138 real property or any interest therein is conveyed;
139 repealing s. 213.054, F.S., relating to a report naming
140 persons who claim a deduction for the net earnings of an
141 international banking facility; providing for retroactive
142 application of specified provisions; providing effective
143 dates.

144
145 Be It Enacted by the Legislature of the State of Florida:

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147 Section 1. Paragraph (a) of subsection (2) of section
148 72.011, Florida Statutes, is amended to read:

149 72.011 Jurisdiction of circuit courts in specific tax
150 matters; administrative hearings and appeals; time for commencing
151 action; parties; deposits.--

152 (2) (a) An action may not be brought to contest an
153 assessment of any tax, interest, or penalty assessed under a
154 section or chapter specified in subsection (1) if the petition is
155 postmarked or the action is filed more than 60 days after the
156 date the assessment becomes final. An action may not be brought
157 to contest a denial of refund of any tax, interest, or penalty
158 paid under a section or chapter specified in subsection (1) if
159 the petition is postmarked or the action is filed more than 60
160 days after the date the denial becomes final.

161 Section 2. Subsection (3) of section 125.0104, Florida
162 Statutes, is amended to read:

163 125.0104 Tourist development tax; procedure for levying;
164 authorized uses; referendum; enforcement.--

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

166 (a) It is declared to be the intent of the Legislature that
167 every person who rents, leases, or lets for consideration any
168 living quarters or accommodations in any hotel, apartment hotel,
169 motel, resort motel, apartment, apartment motel, roominghouse,
170 mobile home park, recreational vehicle park, ~~or~~ condominium, or
171 timeshare resort for a term of 6 months or less is exercising a
172 privilege which is subject to taxation under this section, unless
173 such person rents, leases, or lets for consideration any living
174 quarters or accommodations which are exempt according to the

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175 provisions of chapter 212.

176 (b) As used in this section, the terms "consideration,"
177 "rental," and "rents" mean the amount received by a person
178 operating transient accommodations for the use or securing the
179 use of any living quarters or sleeping or housekeeping
180 accommodations in, from, or a part of, or in connection with any
181 hotel, apartment house, roominghouse, timeshare resort, tourist
182 or trailer camp, mobile home park, recreational vehicle park, or
183 condominium. The term "person operating transient accommodations"
184 means the person conducting the daily affairs of the physical
185 facilities furnishing transient accommodations who is responsible
186 for providing the services commonly associated with operating the
187 facilities furnishing transient accommodations regardless of
188 whether such commonly associated services are provided by third
189 parties. The terms "consideration" and "rents" do not include
190 payments received by unrelated persons for facilitating the
191 booking of reservations for or on behalf of the lessees or
192 licensees at hotels, apartment houses, roominghouses, timeshare
193 resorts, tourist or trailer camps, mobile home parks,
194 recreational vehicle parks, or condominiums in this state.
195 "Unrelated person" means a person who is not in the same
196 affiliated group of corporations pursuant to s. 1504 of the
197 Internal Revenue Code of 1986, as amended.

198 (c) Tax shall be due on the consideration paid for
199 occupancy in the county pursuant to a regulated short-term
200 product, as defined in chapter 721, or occupancy in the county
201 pursuant to a product that would be deemed a regulated short-term
202 product if the agreement to purchase the short-term right were
203 executed in this state. Such tax shall be collected on the last

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204 day of occupancy within the county unless the consideration is
205 applied to the purchase of a timeshare estate. Notwithstanding
206 paragraphs (a) and (b), the occupancy of an accommodation of a
207 timeshare resort pursuant to a timeshare plan, a multisite
208 timeshare plan, or an exchange transaction in an exchange
209 program, as defined in chapter 721, by the owner of a timeshare
210 interest or such owner's guest, which guest is not paying
211 monetary consideration to the owner or to a third party for the
212 benefit of the owner, is not a privilege subject to taxation
213 under this section. A membership or transaction fee paid by a
214 timeshare owner which does not provide the timeshare owner with
215 the right to occupy any specific timeshare unit but merely
216 provides the timeshare owner with the opportunity to exchange a
217 timeshare interest through an exchange program is a service
218 charge and is not subject to taxation.

219 (d) Consideration paid for the purchase of a timeshare
220 license in a timeshare plan, as defined in chapter 721, is rent
221 subject to taxation under this section.

222 (e)~~(b)~~ Subject to the provisions of this section, any county
223 in this state may levy and impose a tourist development tax on the
224 exercise within its boundaries of the taxable privilege described
225 in paragraph (a), except that there shall be no additional levy
226 under this section in any cities or towns presently imposing a
227 municipal resort tax as authorized under chapter 67-930, Laws of
228 Florida, and this section shall not in any way affect the powers
229 and existence of any tourist development authority created pursuant
230 to chapter 67-930, Laws of Florida. No county authorized to levy a
231 convention development tax pursuant to s. 212.0305, or to s. 8 of
232 chapter 84-324, Laws of Florida, shall be allowed to levy more than

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233 the 2-percent tax authorized by this section. A county may elect to
234 levy and impose the tourist development tax in a subcounty special
235 district of the county. However, if a county so elects to levy and
236 impose the tax on a subcounty special district basis, the district
237 shall embrace all or a significant contiguous portion of the
238 county, and the county shall assist the Department of Revenue in
239 identifying the rental units subject to tax in the district.

240 (f)~~(e)~~ The tourist development tax shall be levied,
241 imposed, and set by the governing board of the county at a rate
242 of 1 percent or 2 percent of each dollar and major fraction of
243 each dollar of the total consideration charged for such lease or
244 rental. When receipt of consideration is by way of property other
245 than money, the tax shall be levied and imposed on the fair
246 market value of such nonmonetary consideration.

247 (g)~~(d)~~ In addition to any 1-percent or 2-percent tax
248 imposed under paragraph (f) ~~(e)~~, the governing board of the
249 county may levy, impose, and set an additional 1 percent of each
250 dollar above the tax rate set under paragraph (f) ~~(e)~~ by the
251 extraordinary vote of the governing board for the purposes set
252 forth in subsection (5) or by referendum approval by the
253 registered electors within the county or subcounty special
254 district. No county shall levy, impose, and set the tax
255 authorized under this paragraph unless the county has imposed the
256 1-percent or 2-percent tax authorized under paragraph (f) ~~(e)~~ for
257 a minimum of 3 years prior to the effective date of the levy and
258 imposition of the tax authorized by this paragraph. Revenues
259 raised by the additional tax authorized under this paragraph
260 shall not be used for debt service on or refinancing of existing
261 facilities as specified in subparagraph (5) (a)1. unless approved

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262 | by a resolution adopted by an extraordinary majority of the total
263 | membership of the governing board of the county. If the 1-percent
264 | or 2-percent tax authorized in paragraph (f) ~~(e)~~ is levied within
265 | a subcounty special taxing district, the additional tax
266 | authorized in this paragraph shall only be levied therein. The
267 | provisions of paragraphs (4) (a)-(d) shall not apply to the
268 | adoption of the additional tax authorized in this paragraph. The
269 | effective date of the levy and imposition of the tax authorized
270 | under this paragraph shall be the first day of the second month
271 | following approval of the ordinance by the governing board or the
272 | first day of any subsequent month as may be specified in the
273 | ordinance. A certified copy of such ordinance shall be furnished
274 | by the county to the Department of Revenue within 10 days after
275 | approval of such ordinance.

276 | (h) ~~(e)~~ The tourist development tax shall be in addition to
277 | any other tax imposed pursuant to chapter 212 and in addition to
278 | all other taxes and fees and the consideration for the rental or
279 | lease.

280 | (i) ~~(f)~~ The tourist development tax shall be charged by the
281 | person receiving the consideration for the lease or rental, and
282 | it shall be collected from the lessee, tenant, or customer at the
283 | time of payment of the consideration for such lease or rental.

284 | (j) ~~(g)~~ The person receiving the consideration for such
285 | rental or lease shall receive, account for, and remit the tax to
286 | the Department of Revenue at the time and in the manner provided
287 | for persons who collect and remit taxes under s. 212.03. The same
288 | duties and privileges imposed by chapter 212 upon dealers in
289 | tangible property, respecting the collection and remission of
290 | tax; the making of returns; the keeping of books, records, and

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291 accounts; and compliance with the rules of the Department of
292 Revenue in the administration of that chapter shall apply to and
293 be binding upon all persons who are subject to the provisions of
294 this section. However, the Department of Revenue may authorize a
295 quarterly return and payment when the tax remitted by the dealer
296 for the preceding quarter did not exceed \$25.

297 (k) ~~(h)~~ The Department of Revenue shall keep records showing
298 the amount of taxes collected, which records shall also include
299 records disclosing the amount of taxes collected for and from
300 each county in which the tax authorized by this section is
301 applicable. These records shall be open for inspection during the
302 regular office hours of the Department of Revenue, subject to the
303 provisions of s. 213.053.

304 (l) ~~(i)~~ Collections received by the Department of Revenue
305 from the tax, less costs of administration of this section, shall
306 be paid and returned monthly to the county which imposed the tax,
307 for use by the county in accordance with the provisions of this
308 section. They shall be placed in the county tourist development
309 trust fund of the respective county, which shall be established
310 by each county as a condition precedent to receipt of such funds.

311 (m) ~~(j)~~ The Department of Revenue may ~~is authorized to~~
312 employ persons and incur other expenses for which funds are
313 appropriated by the Legislature.

314 (n) ~~(k)~~ The Department of Revenue shall adopt ~~promulgate~~
315 ~~such~~ rules and ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~
316 necessary to effectuate the purposes of this section. The
317 department may establish audit procedures to assess for
318 delinquent taxes. The person operating transient accommodations
319 shall state the tax separately from the rental charged on the

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320 receipt, invoice, or other documentation issued with respect to
321 charges for transient accommodations. Persons facilitating the
322 booking of reservations who are unrelated to the person operating
323 the transient accommodations in which the reservation is booked
324 are not required to separately state amounts charged on the
325 receipt, invoice, or other documentation issued by the person
326 facilitating the booking of the reservation. Any amounts
327 specifically collected as a tax are county funds and must be
328 remitted as tax.

329 (o)~~(l)~~ In addition to any other tax which is imposed
330 pursuant to this section, a county may impose up to an additional
331 1-percent tax on the exercise of the privilege described in
332 paragraph (a) by majority vote of the governing board of the
333 county in order to:

334 1. Pay the debt service on bonds issued to finance the
335 construction, reconstruction, or renovation of a professional
336 sports franchise facility, or the acquisition, construction,
337 reconstruction, or renovation of a retained spring training
338 franchise facility, either publicly owned and operated, or
339 publicly owned and operated by the owner of a professional sports
340 franchise or other lessee with sufficient expertise or financial
341 capability to operate such facility, and to pay the planning and
342 design costs incurred prior to the issuance of such bonds.

343 2. Pay the debt service on bonds issued to finance the
344 construction, reconstruction, or renovation of a convention
345 center, and to pay the planning and design costs incurred prior
346 to the issuance of such bonds.

347 3. Pay the operation and maintenance costs of a convention
348 center for a period of up to 10 years. Only counties that have

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349 | elected to levy the tax for the purposes authorized in
350 | subparagraph 2. may use the tax for the purposes enumerated in
351 | this subparagraph. Any county that elects to levy the tax for the
352 | purposes authorized in subparagraph 2. after July 1, 2000, may
353 | use the proceeds of the tax to pay the operation and maintenance
354 | costs of a convention center for the life of the bonds.

355 | c. For counties designated as high tourism impact counties
356 | pursuant to subparagraph (p)2., the acquisition, construction,
357 | extension, enlargement, remodeling, repair, improvement,
358 | maintenance, operation, or promotion of one or more publicly
359 | owned and operated sports stadiums, arenas, or other sports
360 | venues within the boundaries of the county.

361 | 4. Promote and advertise tourism in the State of Florida
362 | and nationally and internationally; however, if tax revenues are
363 | expended for an activity, service, venue, or event, the activity,
364 | service, venue, or event shall have as one of its main purposes
365 | the attraction of tourists as evidenced by the promotion of the
366 | activity, service, venue, or event to tourists.

367 |
368 | The provision of paragraph (e) ~~(b)~~ which prohibits any county
369 | authorized to levy a convention development tax pursuant to s.
370 | 212.0305 from levying more than the 2-percent tax authorized by
371 | this section, and the provisions of paragraphs (4) (a)-(d), shall
372 | not apply to the additional tax authorized in this paragraph. The
373 | effective date of the levy and imposition of the tax authorized
374 | under this paragraph shall be the first day of the second month
375 | following approval of the ordinance by the governing board or the
376 | first day of any subsequent month as may be specified in the
377 | ordinance. A certified copy of such ordinance shall be furnished

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378 | by the county to the Department of Revenue within 10 days after
379 | approval of such ordinance.

380 | (p)~~(m)~~1. In addition to any other tax which is imposed
381 | pursuant to this section, a high tourism impact county may impose
382 | an additional 1-percent tax on the exercise of the privilege
383 | described in paragraph (a) by extraordinary vote of the governing
384 | board of the county. The tax revenues received pursuant to this
385 | paragraph shall be used for one or more of the authorized uses
386 | pursuant to subsection (5).

387 | 2. A county is considered to be a high tourism impact
388 | county after the Department of Revenue has certified to such
389 | county that the sales subject to the tax levied pursuant to this
390 | section exceeded \$600 million during the previous calendar year,
391 | or were at least 18 percent of the county's total taxable sales
392 | under chapter 212 where the sales subject to the tax levied
393 | pursuant to this section were a minimum of \$200 million, except
394 | that no county authorized to levy a convention development tax
395 | pursuant to s. 212.0305 shall be considered a high tourism impact
396 | county. Once a county qualifies as a high tourism impact county,
397 | it shall retain this designation for the period the tax is levied
398 | pursuant to this paragraph.

399 | 3. The provisions of paragraphs (4) (a)-(d) shall not apply
400 | to the adoption of the additional tax authorized in this
401 | paragraph. The effective date of the levy and imposition of the
402 | tax authorized under this paragraph shall be the first day of the
403 | second month following approval of the ordinance by the governing
404 | board or the first day of any subsequent month as may be
405 | specified in the ordinance. A certified copy of such ordinance
406 | shall be furnished by the county to the Department of Revenue

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407 | within 10 days after approval of such ordinance.

408 | (q)~~(n)~~ In addition to any other tax that is imposed under
409 | this section, a county that has imposed the tax under paragraph
410 | (o) ~~(l)~~ may impose an additional tax that is no greater than 1
411 | percent on the exercise of the privilege described in paragraph
412 | (a) by a majority plus one vote of the membership of the board of
413 | county commissioners in order to:

414 | 1. Pay the debt service on bonds issued to finance:

415 | a. The construction, reconstruction, or renovation of a
416 | facility either publicly owned and operated, or publicly owned
417 | and operated by the owner of a professional sports franchise or
418 | other lessee with sufficient expertise or financial capability to
419 | operate such facility, and to pay the planning and design costs
420 | incurred prior to the issuance of such bonds for a new
421 | professional sports franchise as defined in s. 288.1162.

422 | b. The acquisition, construction, reconstruction, or
423 | renovation of a facility either publicly owned and operated, or
424 | publicly owned and operated by the owner of a professional sports
425 | franchise or other lessee with sufficient expertise or financial
426 | capability to operate such facility, and to pay the planning and
427 | design costs incurred prior to the issuance of such bonds for a
428 | retained spring training franchise.

429 | 2. Promote and advertise tourism in the State of Florida
430 | and nationally and internationally; however, if tax revenues are
431 | expended for an activity, service, venue, or event, the activity,
432 | service, venue, or event shall have as one of its main purposes
433 | the attraction of tourists as evidenced by the promotion of the
434 | activity, service, venue, or event to tourists.

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436 A county that imposes the tax authorized in this paragraph may
437 not expend any ad valorem tax revenues for the acquisition,
438 construction, reconstruction, or renovation of a facility for
439 which tax revenues are used pursuant to subparagraph 1. The
440 provision of paragraph (e) ~~(b)~~ which prohibits any county
441 authorized to levy a convention development tax pursuant to s.
442 212.0305 from levying more than the 2-percent tax authorized by
443 this section shall not apply to the additional tax authorized by
444 this paragraph in counties which levy convention development
445 taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not
446 apply to the adoption of the additional tax authorized in this
447 paragraph. The effective date of the levy and imposition of the
448 tax authorized under this paragraph is the first day of the
449 second month following approval of the ordinance by the board of
450 county commissioners or the first day of any subsequent month
451 specified in the ordinance. A certified copy of such ordinance
452 shall be furnished by the county to the Department of Revenue
453 within 10 days after approval of the ordinance.

454 Section 3. The amendments made by this act to s. 125.0104,
455 Florida Statutes, are intended as clarifying and remedial in
456 nature and are not a basis for assessments of tax for periods
457 before July 1, 2008, or for refunds of tax for periods before
458 July 1, 2008.

459 Section 4. Effective January 1, 2009, paragraph (a) of
460 subsection (4) of section 192.0105, Florida Statutes, is amended
461 to read:

462 192.0105 Taxpayer rights.--There is created a Florida
463 Taxpayer's Bill of Rights for property taxes and assessments to
464 guarantee that the rights, privacy, and property of the taxpayers

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465 of this state are adequately safeguarded and protected during tax
466 levy, assessment, collection, and enforcement processes
467 administered under the revenue laws of this state. The Taxpayer's
468 Bill of Rights compiles, in one document, brief but comprehensive
469 statements that summarize the rights and obligations of the
470 property appraisers, tax collectors, clerks of the court, local
471 governing boards, the Department of Revenue, and taxpayers.
472 Additional rights afforded to payors of taxes and assessments
473 imposed under the revenue laws of this state are provided in s.
474 213.015. The rights afforded taxpayers to assure that their
475 privacy and property are safeguarded and protected during tax
476 levy, assessment, and collection are available only insofar as
477 they are implemented in other parts of the Florida Statutes or
478 rules of the Department of Revenue. The rights so guaranteed to
479 state taxpayers in the Florida Statutes and the departmental
480 rules include:

481 (4) THE RIGHT TO CONFIDENTIALITY.--

482 (a) The right to have information kept confidential,
483 including federal tax information, ad valorem tax returns, social
484 security numbers, all financial records produced by the taxpayer,
485 Form DR-219 Return for Transfers of Interest in Real Property,
486 returns required by s. 201.022 ~~for documentary stamp tax~~
487 ~~information~~, and sworn statements of gross income, copies of
488 federal income tax returns for the prior year, wage and earnings
489 statements (W-2 forms), and other documents (see ss. 192.105,
490 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

491 Section 5. Section 196.192, Florida Statutes, is amended to
492 read:

493 196.192 Exemptions from ad valorem taxation.--Subject to

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494 the provisions of this chapter:

495 (1) All property owned by an exempt entity, including an
496 educational institution, and used exclusively for exempt purposes
497 shall be totally exempt from ad valorem taxation.

498 (2) All property owned by an exempt entity, including an
499 educational institution, and used predominantly for exempt
500 purposes shall be exempted from ad valorem taxation to the extent
501 of the ratio that such predominant use bears to the nonexempt
502 use.

503 (3) All tangible personal property loaned or leased by a
504 natural person, by a trust holding property for a natural person,
505 or by an exempt entity to an exempt entity for public display or
506 exhibition on a recurrent schedule is exempt from ad valorem
507 taxation if the property is loaned or leased for no consideration
508 or for nominal consideration.

509
510 For purposes of this section, each use to which the property is
511 being put must be considered in granting an exemption from ad
512 valorem taxation, including any economic use in addition to any
513 physical use. For purposes of this section, property owned by a
514 limited liability company, the sole member of which is an exempt
515 entity, shall be treated as if the property were owned directly
516 by the exempt entity. This section does not apply in determining
517 the exemption for property owned by governmental units pursuant
518 to s. 196.199.

519 Section 6. Effective January 1, 2009, subsection (6) of
520 section 201.02, Florida Statutes, is amended to read:

521 201.02 Tax on deeds and other instruments relating to real
522 property or interests in real property.--

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523 (6) Taxes imposed by this section shall not apply to any
524 assignment, transfer, or other disposition, or any document,
525 which arises out of a transfer of real property from a nonprofit
526 organization to the Board of Trustees of the Internal Improvement
527 Trust Fund, to any state agency, to any water management
528 district, or to any local government. For purposes of this
529 subsection, "nonprofit organization" means an organization whose
530 purpose is the preservation of natural resources and which is
531 exempt from federal income tax under s. 501(c)(3) of the Internal
532 Revenue Code. The following notation must be placed on the
533 document assigning, transferring, or otherwise disposing of the
534 property, adjacent to the official record stamp of the county, at
535 the time of its recording in the public records: "This document
536 is exempt from documentary stamp tax pursuant to s. 201.02(6),
537 F.S." ~~The Department of Revenue shall provide a form, or a place~~
538 ~~on an existing form, for the nonprofit organization to indicate~~
539 ~~its exempt status.~~

540 Section 7. Effective upon this act becoming a law and
541 applicable to charges for communications services incurred on or
542 after October 1, 2001, subsection (5) is added to section
543 202.125, Florida Statutes, to read:

544 202.125 Sales of communications services; specified
545 exemptions.--

546 (5) The sale of communications services to a pari-mutuel
547 permitholder licensed under chapter 550 is exempt from the taxes
548 imposed or administered pursuant to ss. 202.12 and 202.19 if the
549 communications services are used for the permitholder's
550 simulcasting and intertrack wagering activities.

551 Section 8. Section 212.03, Florida Statutes, is amended to

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552 read:

553 212.03 Transient rentals tax; rate, procedure, enforcement,
554 exemptions.--

555 (1) It is hereby declared to be the legislative intent that
556 every person is exercising a taxable privilege who engages in the
557 business of renting, leasing, letting, or granting a license to
558 use any living quarters or sleeping or housekeeping
559 accommodations in, from, or a part of, or in connection with any
560 hotel, apartment house, roominghouse, ~~or~~ tourist or trailer camp,
561 mobile home park, recreational vehicle park, condominium, or
562 timeshare resort. However, any person who rents, leases, lets, or
563 grants a license to others to use, occupy, or enter upon any
564 living quarters or sleeping or housekeeping accommodations in
565 apartment houses, roominghouses, tourist camps, ~~or~~ trailer camps,
566 mobile home park, recreational vehicle park, condominium, or
567 timeshare resort, and who exclusively enters into a bona fide
568 written agreement for continuous residence for longer than 6
569 months in duration at such property is not exercising a taxable
570 privilege. For the exercise of such taxable privilege, a tax is
571 hereby levied in an amount equal to 6 percent of and on the total
572 rental charged for such living quarters or sleeping or
573 housekeeping accommodations by the person charging or collecting
574 the rental. Such tax shall apply to hotels, apartment houses,
575 roominghouses, ~~or~~ tourist or trailer camps, mobile home parks,
576 recreational vehicle parks, condominiums, or timeshare resorts
577 whether or not these facilities have ~~there is in connection with~~
578 ~~any of the same~~ any dining rooms, cafes, or other places where
579 meals or lunches are sold or served to guests.

580 (2) As used in this section, the terms "rent," "rental,"

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581 "rentals," and "rental payments" mean the amount received by a
582 person operating transient accommodations for the use or securing
583 of any living quarters or sleeping or housekeeping accommodations
584 in, from, or a part of, or in connection with any hotel,
585 apartment house, roominghouse, mobile home park, recreational
586 vehicle park, condominium, timeshare resort, or tourist or
587 trailer camp. The phrase "person operating transient
588 accommodations" means the person conducting the daily affairs of
589 the physical facilities furnishing transient accommodations who
590 is responsible for providing the services commonly associated
591 with operating the facilities furnishing transient accommodations
592 regardless of whether such commonly associated services are
593 provided by third parties. The terms "consideration" and "rents"
594 do not include payments received by unrelated persons for
595 facilitating the booking of reservations for or on behalf of the
596 lessees or licensees at hotels, apartment houses, roominghouses,
597 mobile home parks, recreational vehicle parks, condominiums,
598 timeshare resorts, or tourist or trailer camps in this state.
599 "Unrelated person" means a person who is not in the same
600 affiliated group of corporations pursuant to s. 1504 of the
601 Internal Revenue Code of 1986, as amended.

602 (3) Tax shall be due on the consideration paid for
603 occupancy in this state pursuant to a regulated short-term
604 product, as defined in chapter 721, or occupancy in this state
605 pursuant to a product that would be deemed a regulated short-term
606 product if the agreement to purchase the short-term right was
607 executed in this state. Such tax shall be collected on the last
608 day of occupancy within the state unless such consideration is
609 applied to the purchase of a timeshare estate. Notwithstanding

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610 subsections (1) and (2), the occupancy of an accommodation of a
611 timeshare resort pursuant to a timeshare plan, a multisite
612 timeshare plan, or an exchange transaction in an exchange
613 program, as defined in chapter 721, by the owner of a timeshare
614 interest or such owner's guest, which guest is not paying
615 monetary consideration to the owner or to a third party for the
616 benefit of the owner, is not a privilege subject to taxation
617 under this section. A membership or transaction fee paid by a
618 timeshare owner which does not provide the timeshare owner with
619 the right to occupy any specific timeshare unit but merely
620 provides the timeshare owner with the opportunity to exchange a
621 timeshare interest through an exchange program is a service
622 charge and not subject to tax.

623 (4) Consideration paid for the purchase of a timeshare
624 license in a timeshare plan, as defined in chapter 721, is rent
625 subject to tax under this section.

626 (5)~~(2)~~ The tax provided for herein shall be in addition to
627 the total amount of the rental, shall be charged by the ~~lessor or~~
628 person operating transient accommodations subject to the tax
629 under this chapter receiving the rent in and by said rental
630 arrangement to the ~~lessee or~~ person paying the rental, and shall
631 be due and payable at the time of the receipt of such rental
632 payment by the ~~lessor or~~ person operating transient
633 accommodations, as defined in this chapter, who receives said
634 rental or payment. The ~~owner, lessor, or~~ person operating
635 transient accommodations receiving the rent shall remit the tax
636 to the department on the amount of rent received at the times and
637 in the manner hereinafter provided for dealers to remit taxes
638 under this chapter. The same duties imposed by this chapter upon

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639 dealers in tangible personal property respecting the collection
640 and remission of the tax; the making of returns; the keeping of
641 books, records, and accounts; and the compliance with the rules
642 and regulations of the department in the administration of this
643 chapter shall apply to and be binding upon all persons who manage
644 or operate hotels, apartment houses, roominghouses, tourist and
645 trailer camps, and the rental of condominium units, and to all
646 persons who collect or receive such rents on behalf of such owner
647 or lessor taxable under this chapter. The person operating
648 transient accommodations shall separately state the tax from the
649 rental charged on the receipt, invoice, or other documentation
650 issued with respect to charges for transient accommodations.
651 Persons facilitating the booking of reservations who are
652 unrelated to the person operating the transient accommodations in
653 which the reservation is booked are not required to separately
654 state amounts charged on the receipt, invoice, or other
655 documentation issued by the person facilitating the booking of
656 the reservation. Any amounts specifically collected as a tax are
657 state funds and must be remitted as tax.

658 (6)(3) When rentals are received by way of property, goods,
659 wares, merchandise, services, or other things of value, the tax
660 shall be at the rate of 6 percent of the value of the property,
661 goods, wares, merchandise, services, or other things of value.

662 (7)(4) The tax levied by this section shall not apply to,
663 be imposed upon, or collected from any person who shall have
664 entered into a bona fide written lease for longer than 6 months
665 in duration for continuous residence at any one hotel, apartment
666 house, roominghouse, tourist or trailer camp, or condominium, or
667 to any person who shall reside continuously longer than 6 months

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668 at any one hotel, apartment house, roominghouse, tourist or
669 trailer camp, or condominium and shall have paid the tax levied
670 by this section for 6 months of residence in any one hotel,
671 roominghouse, apartment house, tourist or trailer camp, or
672 condominium. Notwithstanding other provisions of this chapter, no
673 tax shall be imposed upon rooms provided guests when there is no
674 consideration involved between the guest and the public lodging
675 establishment. Further, any person who, on the effective date of
676 this act, has resided continuously for 6 months at any one hotel,
677 apartment house, roominghouse, tourist or trailer camp, or
678 condominium, or, if less than 6 months, has paid the tax imposed
679 herein until he or she shall have resided continuously for 6
680 months, shall thereafter be exempt, so long as such person shall
681 continuously reside at such location. The Department of Revenue
682 shall have the power to reform the rental contract for the
683 purposes of this chapter if the rental payments are collected in
684 other than equal daily, weekly, or monthly amounts so as to
685 reflect the actual consideration to be paid in the future for the
686 right of occupancy during the first 6 months.

687 (8)~~(5)~~ The tax imposed by this section shall constitute a
688 lien on the property of the lessee or rentee of any sleeping
689 accommodations in the same manner as and shall be collectible as
690 are liens authorized and imposed by ss. 713.68 and 713.69.

691 (9)~~(6)~~ It is the legislative intent that every person is
692 engaging in a taxable privilege who leases or rents parking or
693 storage spaces for motor vehicles in parking lots or garages, who
694 leases or rents docking or storage spaces for boats in boat docks
695 or marinas, or who leases or rents tie-down or storage space for
696 aircraft at airports. For the exercise of this privilege, a tax

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697 is hereby levied at the rate of 6 percent on the total rental
698 charged.

699 (10)~~(7)~~(a) Full-time students enrolled in an institution
700 offering postsecondary education and military personnel currently
701 on active duty who reside in the facilities described in
702 subsection (1) shall be exempt from the tax imposed by this
703 section. The department shall be empowered to determine what
704 shall be deemed acceptable proof of full-time enrollment. The
705 exemption contained in this subsection shall apply irrespective
706 of any other provisions of this section. The tax levied by this
707 section shall not apply to or be imposed upon or collected on the
708 basis of rentals to any person who resides in any building or
709 group of buildings intended primarily for lease or rent to
710 persons as their permanent or principal place of residence.

711 (b) It is the intent of the Legislature that this
712 subsection provide tax relief for persons who rent living
713 accommodations rather than own their homes, while still providing
714 a tax on the rental of lodging facilities that primarily serve
715 transient guests.

716 (c) The rental of facilities, as defined in s.
717 212.02(10)(f), which are intended primarily for rental as a
718 principal or permanent place of residence is exempt from the tax
719 imposed by this chapter. The rental of such facilities that
720 primarily serve transient guests is not exempt by this
721 subsection. In the application of this law, or in making any
722 determination against the exemption, the department shall
723 consider the facility as primarily serving transient guests
724 unless the facility owner makes a verified declaration on a form
725 prescribed by the department that more than half of the total

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726 rental units available are occupied by tenants who have a
727 continuous residence in excess of 3 months. The owner of a
728 facility declared to be exempt by this paragraph must make a
729 determination of the taxable status of the facility at the end of
730 the owner's accounting year using any consecutive 3-month period
731 at least one month of which is in the accounting year. The owner
732 must use a selected consecutive 3-month period during each annual
733 redetermination. In the event that an exempt facility no longer
734 qualifies for exemption by this paragraph, the owner must notify
735 the department on a form prescribed by the department by the 20th
736 day of the first month of the owner's next succeeding accounting
737 year that the facility no longer qualifies for such exemption.
738 The tax levied by this section shall apply to the rental of
739 facilities that no longer qualify for exemption under this
740 paragraph beginning the first day of the owner's next succeeding
741 accounting year. The provisions of this paragraph do not apply to
742 mobile home lots regulated under chapter 723.

743 (d) The rental of living accommodations in migrant labor
744 camps is not taxable under this section. "Migrant labor camps"
745 are defined as one or more buildings or structures, tents,
746 trailers, or vehicles, or any portion thereof, together with the
747 land appertaining thereto, established, operated, or used as
748 living quarters for seasonal, temporary, or migrant workers.

749 Section 9. Subsection (3) of section 212.0305, Florida
750 Statutes, is amended to read:

751 212.0305 Convention development taxes; intent;
752 administration; authorization; use of proceeds.--

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

754 (a) The convention development tax on transient rentals

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755 imposed by the governing body of any county authorized to so levy
756 shall apply to the amount of any payment made by any person to
757 rent, lease, or use for a period of 6 months or less any living
758 quarters or accommodations in a hotel, apartment hotel, motel,
759 resort motel, apartment, apartment motel, roominghouse, timeshare
760 resort, tourist or trailer camp, mobile home park, recreational
761 vehicle park, or condominium. When receipt of consideration is by
762 way of property other than money, the tax shall be levied and
763 imposed on the fair market value of such nonmonetary
764 consideration. Any payment made by a person to rent, lease, or
765 use any living quarters or accommodations which are exempt from
766 the tax imposed under s. 212.03 shall likewise be exempt from any
767 tax imposed under this section.

768 (b) As used in this section, the terms "payment" and
769 "consideration" mean the amount received by a person operating
770 transient accommodations for the use or securing the use of any
771 living quarters or sleeping or housekeeping accommodations in,
772 from, or a part of, or in connection with any hotel, apartment
773 house, roominghouse, timeshare resort, or tourist or trailer
774 camp. The phrase "person operating transient accommodations"
775 means the person conducting the daily affairs of the physical
776 facilities furnishing transient accommodations who is responsible
777 for providing the services commonly associated with operating the
778 facilities furnishing transient accommodations regardless of
779 whether such commonly associated services are provided by third
780 parties. The terms "consideration" and "rents" do not include
781 payments received by unrelated persons for facilitating the
782 booking of reservations for or on behalf of the lessees or
783 licensees at hotels, apartment houses, roominghouses, mobile home

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784 parks, recreational vehicle parks, condominiums, timeshare
785 resorts, or tourist or trailer camps in this state. "Unrelated
786 person" means a person who is not in the same affiliated group of
787 corporations pursuant to s. 1504 of the Internal Revenue Code of
788 1986, as amended.

789 (c) Tax shall be due on the consideration paid for
790 occupancy in the county pursuant to a regulated short-term
791 product, as defined in chapter 721, or occupancy in the county
792 pursuant to a product that would be deemed a regulated short-term
793 product if the agreement to purchase the short-term right was
794 executed in this state. Such tax shall be collected on the last
795 day of occupancy within the county unless such consideration is
796 applied to the purchase of a timeshare estate. Notwithstanding
797 the provisions of paragraph (b), the occupancy of an
798 accommodation of a timeshare resort pursuant to a timeshare plan,
799 a multisite timeshare plan, or an exchange transaction in an
800 exchange program, as defined in chapter 721, by the owner of a
801 timeshare interest or such owner's guest, which guest is not
802 paying monetary consideration to the owner or to a third party
803 for the benefit of the owner, is not a privilege subject to
804 taxation under this section. A membership or transaction fee paid
805 by a timeshare owner which does not provide the timeshare owner
806 with the right to occupy any specific timeshare unit but merely
807 provides the timeshare owner with the opportunity to exchange a
808 timeshare interest through an exchange program is a service
809 charge and not subject to tax.

810 (d) Consideration paid for the purchase of a timeshare
811 license in a timeshare plan, as defined in chapter 721, is rent
812 subject to tax under this section.

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813 (e) ~~(b)~~ The tax shall be charged by the person receiving the
814 consideration for the lease or rental, and the tax shall be
815 collected from the lessee, tenant, or customer at the time of
816 payment of the consideration for such lease or rental. The person
817 operating transient accommodations shall separately state the tax
818 from the rental charged on the receipt, invoice, or other
819 documentation issued with respect to charges for transient
820 accommodations. Persons facilitating the booking of reservations
821 who are unrelated to the person operating the transient
822 accommodations in which the reservation is booked are not
823 required to separately state amounts charged on the receipt,
824 invoice, or other documentation issued by the person facilitating
825 the booking of the reservation. Any amounts specifically
826 collected as a tax are county funds and must be remitted as tax.

827 (f) ~~(e)~~ The person receiving the consideration for such
828 rental or lease shall receive, account for, and remit the tax to
829 the department at the time and in the manner provided for persons
830 who collect and remit taxes under s. 212.03. The same duties and
831 privileges imposed by this chapter upon dealers in tangible
832 property respecting the collection and remission of tax; the
833 making of returns; the keeping of books, records, and accounts;
834 and compliance with the rules of the department in the
835 administration of this chapter apply to and are binding upon all
836 persons who are subject to the provisions of this section.
837 However, the department may authorize a quarterly return and
838 payment when the tax remitted by the dealer for the preceding
839 quarter did not exceed \$25.

840 (g) ~~(d)~~ The department shall keep records showing the amount
841 of taxes collected, which records shall disclose the taxes

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842 collected from each county in which a local government resort tax
843 is levied. These records shall be subject to the provisions of s.
844 213.053 and are confidential and exempt from the provisions of s.
845 119.07(1).

846 (h)~~(e)~~ The collections received by the department from the
847 tax, less costs of administration, shall be paid and returned
848 monthly to the county which imposed the tax, for use by the
849 county as provided in this section. Such receipts shall be placed
850 in a specific trust fund or funds created by the county.

851 (i)~~(f)~~ The department shall adopt ~~promulgate~~ such rules and
852 ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~ necessary to
853 effectuate the purposes of this section. The department is
854 authorized to establish audit procedures and to assess for
855 delinquent taxes.

856 (j)~~(g)~~ The estimated tax provisions contained in s. 212.11
857 do not apply to the administration of any tax levied under this
858 section.

859 (k)~~(h)~~ Any person taxable under this section who, ~~either~~ by
860 himself or herself or through the person's agents or employees,
861 fails or refuses to charge and collect the taxes herein provided
862 from the person paying any rental or lease is, in addition to
863 being personally liable for the payment of the tax, guilty of a
864 misdemeanor of the first degree, punishable as provided in s.
865 775.082 or s. 775.083.

866 (l)~~(i)~~ A ~~No~~ person may not ~~shall~~ advertise or hold out to
867 the public in any manner, directly or indirectly, that he or she
868 will absorb all or any part of the tax; that he or she will
869 relieve the person paying the rental of the payment of all or any
870 part of the tax; or that the tax will not be added to the rental

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871 or lease consideration or, if added, that the tax or any part
872 thereof will be refunded or refused, either directly or
873 indirectly, by any method whatsoever. Any person who willfully
874 violates any provision of this paragraph is guilty of a
875 misdemeanor of the first degree, punishable as provided in s.
876 775.082 or s. 775.083.

877 (m)~~(j)~~ The tax shall constitute a lien on the property of
878 the lessee, customer, or tenant in the same manner as, and shall
879 be collectible as are, liens authorized and imposed by ss.
880 713.67, 713.68, and 713.69.

881 (n)~~(k)~~ Any tax levied pursuant to this section shall be in
882 addition to any other tax imposed pursuant to this chapter and in
883 addition to all other taxes and fees and the consideration for
884 the rental or lease.

885 (o)~~(l)~~ The department shall administer the taxes levied
886 herein as increases in the rate of the tax authorized in s.
887 125.0104. The department shall collect and enforce the provisions
888 of this section and s. 125.0104 in conjunction with each other in
889 those counties authorized to levy the taxes authorized herein.
890 The department shall distribute the proceeds received from the
891 taxes levied pursuant to this section and s. 125.0104 in
892 proportion to the rates of the taxes authorized to the
893 appropriate trust funds as provided by law. In the event of
894 underpayment of the total amount due by a taxpayer pursuant to
895 this section and s. 125.0104, the department shall distribute the
896 amount received in proportion to the rates of the taxes
897 authorized to the appropriate trust funds as provided by law and
898 the penalties and interest due on both of said taxes shall be
899 applicable.

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900 Section 10. The amendments made by this act to ss. 212.03
901 and 212.0305, Florida Statutes, are intended as clarifying and
902 remedial in nature and are not a basis for assessments of tax for
903 periods before July 1, 2008, or for refunds of tax for periods
904 before July 1, 2008.

905 Section 11. Paragraph (a) of subsection (1) of section
906 212.031, Florida Statutes, is amended to read:

907 212.031 Tax on rental or license fee for use of real
908 property.--

909 (1)(a) It is declared to be the legislative intent that
910 every person is exercising a taxable privilege who engages in the
911 business of renting, leasing, letting, or granting a license for
912 the use of any real property unless such property is:

913 1. Assessed as agricultural property under s. 193.461.

914 2. Used exclusively as dwelling units.

915 3. Property subject to tax on parking, docking, or storage
916 spaces under s. 212.03(9) ~~s. 212.03(6)~~.

917 4. Recreational property or the common elements of a
918 condominium when subject to a lease between the developer or
919 owner thereof and the condominium association in its own right or
920 as agent for the owners of individual condominium units or the
921 owners of individual condominium units. However, only the lease
922 payments on such property shall be exempt from the tax imposed by
923 this chapter, and any other use made by the owner or the
924 condominium association shall be fully taxable under this
925 chapter.

926 5. A public or private street or right-of-way and poles,
927 conduits, fixtures, and similar improvements located on such
928 streets or rights-of-way, occupied or used by a utility or

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929 provider of communications services, as defined by s. 202.11, for
930 utility or communications or television purposes. For purposes of
931 this subparagraph, the term "utility" means any person providing
932 utility services as defined in s. 203.012. This exception also
933 applies to property, wherever located, on which the following are
934 placed: towers, antennas, cables, accessory structures, or
935 equipment, not including switching equipment, used in the
936 provision of mobile communications services as defined in s.
937 202.11. For purposes of this chapter, towers used in the
938 provision of mobile communications services, as defined in s.
939 202.11, are considered to be fixtures.

940 6. A public street or road which is used for transportation
941 purposes.

942 7. Property used at an airport exclusively for the purpose
943 of aircraft landing or aircraft taxiing or property used by an
944 airline for the purpose of loading or unloading passengers or
945 property onto or from aircraft or for fueling aircraft.

946 8.a. Property used at a port authority, as defined in s.
947 315.02(2), exclusively for the purpose of oceangoing vessels or
948 tugs docking, or such vessels mooring on property used by a port
949 authority for the purpose of loading or unloading passengers or
950 cargo onto or from such a vessel, or property used at a port
951 authority for fueling such vessels, or to the extent that the
952 amount paid for the use of any property at the port is based on
953 the charge for the amount of tonnage actually imported or
954 exported through the port by a tenant.

955 b. The amount charged for the use of any property at the
956 port in excess of the amount charged for tonnage actually
957 imported or exported shall remain subject to tax except as

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958 provided in sub-subparagraph a.

959 9. Property used as an integral part of the performance of
960 qualified production services. As used in this subparagraph, the
961 term "qualified production services" means any activity or
962 service performed directly in connection with the production of a
963 qualified motion picture, as defined in s. 212.06(1)(b), and
964 includes:

965 a. Photography, sound and recording, casting, location
966 managing and scouting, shooting, creation of special and optical
967 effects, animation, adaptation (language, media, electronic, or
968 otherwise), technological modifications, computer graphics, set
969 and stage support (such as electricians, lighting designers and
970 operators, greensmen, prop managers and assistants, and grips),
971 wardrobe (design, preparation, and management), hair and makeup
972 (design, production, and application), performing (such as
973 acting, dancing, and playing), designing and executing stunts,
974 coaching, consulting, writing, scoring, composing,
975 choreographing, script supervising, directing, producing,
976 transmitting dailies, dubbing, mixing, editing, cutting, looping,
977 printing, processing, duplicating, storing, and distributing;

978 b. The design, planning, engineering, construction,
979 alteration, repair, and maintenance of real or personal property
980 including stages, sets, props, models, paintings, and facilities
981 principally required for the performance of those services listed
982 in sub-subparagraph a.; and

983 c. Property management services directly related to
984 property used in connection with the services described in sub-
985 subparagraphs a. and b.

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987 | This exemption will inure to the taxpayer upon presentation of
988 | the certificate of exemption issued to the taxpayer under the
989 | provisions of s. 288.1258.

990 | 10. Leased, subleased, licensed, or rented to a person
991 | providing food and drink concessionaire services within the
992 | premises of a convention hall, exhibition hall, auditorium,
993 | stadium, theater, arena, civic center, performing arts center,
994 | publicly owned recreational facility, or any business operated
995 | under a permit issued pursuant to chapter 550. A person providing
996 | retail concessionaire services involving the sale of food and
997 | drink or other tangible personal property within the premises of
998 | an airport shall be subject to tax on the rental of real property
999 | used for that purpose, but shall not be subject to the tax on any
1000 | license to use the property. For purposes of this subparagraph,
1001 | the term "sale" shall not include the leasing of tangible
1002 | personal property.

1003 | 11. Property occupied pursuant to an instrument calling for
1004 | payments which the department has declared, in a Technical
1005 | Assistance Advisement issued on or before March 15, 1993, to be
1006 | nontaxable pursuant to rule 12A-1.070(19)(c), Florida
1007 | Administrative Code; provided that this subparagraph shall only
1008 | apply to property occupied by the same person before and after
1009 | the execution of the subject instrument and only to those
1010 | payments made pursuant to such instrument, exclusive of renewals
1011 | and extensions thereof occurring after March 15, 1993.

1012 | 12. Rented, leased, subleased, or licensed to a
1013 | concessionaire by a convention hall, exhibition hall, auditorium,
1014 | stadium, theater, arena, civic center, performing arts center, or
1015 | publicly owned recreational facility, during an event at the

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1016 facility, to be used by the concessionaire to sell souvenirs,
1017 novelties, or other event-related products. This subparagraph
1018 applies only to that portion of the rental, lease, or license
1019 payment which is based on a percentage of sales and not based on
1020 a fixed price. This subparagraph is repealed July 1, 2009.

1021 13. Property used or occupied predominantly for space
1022 flight business purposes. As used in this subparagraph, "space
1023 flight business" means the manufacturing, processing, or assembly
1024 of a space facility, space propulsion system, space vehicle,
1025 satellite, or station of any kind possessing the capacity for
1026 space flight, as defined by s. 212.02(23), or components thereof,
1027 and also means the following activities supporting space flight:
1028 vehicle launch activities, flight operations, ground control or
1029 ground support, and all administrative activities directly
1030 related thereto. Property shall be deemed to be used or occupied
1031 predominantly for space flight business purposes if more than 50
1032 percent of the property, or improvements thereon, is used for one
1033 or more space flight business purposes. Possession by a landlord,
1034 lessor, or licensor of a signed written statement from the
1035 tenant, lessee, or licensee claiming the exemption shall relieve
1036 the landlord, lessor, or licensor from the responsibility of
1037 collecting the tax, and the department shall look solely to the
1038 tenant, lessee, or licensee for recovery of such tax if it
1039 determines that the exemption was not applicable.

1040 Section 12. Present paragraph (f) of subsection (7) of
1041 section 212.055, Florida Statutes, is redesignated as paragraph
1042 (g), and a new paragraph (f) is added to that subsection, to
1043 read:

1044 212.055 Discretionary sales surtaxes; legislative intent;

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1045 authorization and use of proceeds.--It is the legislative intent
1046 that any authorization for imposition of a discretionary sales
1047 surtax shall be published in the Florida Statutes as a subsection
1048 of this section, irrespective of the duration of the levy. Each
1049 enactment shall specify the types of counties authorized to levy;
1050 the rate or rates which may be imposed; the maximum length of
1051 time the surtax may be imposed, if any; the procedure which must
1052 be followed to secure voter approval, if required; the purpose
1053 for which the proceeds may be expended; and such other
1054 requirements as the Legislature may provide. Taxable transactions
1055 and administrative procedures shall be as provided in s. 212.054.

1056 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

1057 (f) Notwithstanding any provision of this subsection except
1058 paragraphs (b) and (g), a hospital surtax may be levied upon
1059 approval of a referendum by the electors in a county that has
1060 more than one independent special hospital district and a
1061 population of fewer than 50,000 residents, not including inmates
1062 and patients residing in institutions operated by the Federal
1063 Government, the Department of Corrections, the Department of
1064 Health, or the Department of Children and Family Services.
1065 Subject to the cap in paragraph (g), the surtax may be levied at
1066 a rate not to exceed 1 percent.

1067 1. At least 90 days before submitting the referendum to the
1068 voters, the governing body of the county shall certify to the
1069 Department of Revenue the populations of each special hospital
1070 district. If the surtax referendum is approved, the surtax
1071 proceeds shall be allocated to each district in proportion to the
1072 relative populations certified by the county governing body.

1073 2. In addition to the uses authorized by this subsection,

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1074 an independent special hospital district may pledge surtax
1075 proceeds to service new or existing bond indebtedness and may use
1076 surtax proceeds to pay the direct costs incurred to finance,
1077 plan, construct, or reconstruct a public or not-for-profit
1078 hospital in the county; the land acquisition, land improvement,
1079 design, engineering costs, equipment, and furnishing costs
1080 related to the hospital; or the direct costs associated
1081 therewith. An independent hospital district may use the services
1082 of the Division of Bond Finance of the State Board of
1083 Administration pursuant to the State Bond Act to issue bonds
1084 under this paragraph.

1085 3. Any county having a population of fewer than 50,000
1086 residents at the time bonds authorized in this paragraph are
1087 issued shall retain the authority granted under this paragraph
1088 throughout the term of such bonds, including the term of any
1089 refinancing bonds, regardless of any subsequent increase in
1090 population which results in the county having 50,000 or more
1091 residents.

1092 4. If the indebtedness issued by one hospital district
1093 expires before the indebtedness issued by the other hospital
1094 district, the full amount of the surtax proceeds shall be applied
1095 to service the remaining indebtedness until it is extinguished.

1096 Section 13. Paragraph (b) of subsection (1) and subsection
1097 (3) of section 212.07, Florida Statutes, are amended to read:

1098 212.07 Sales, storage, use tax; tax added to purchase
1099 price; dealer not to absorb; liability of purchasers who cannot
1100 prove payment of the tax; penalties; general exemptions.--

1101 (1)

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1102 (b) A resale must be in strict compliance with s. 212.18
1103 and the rules and regulations, and any dealer who makes a sale
1104 for resale which is not in strict compliance with s. 212.18 and
1105 the rules and regulations shall himself or herself be liable for
1106 and pay the tax. Any dealer who makes a sale for resale shall
1107 document the exempt nature of the transaction, as established by
1108 rules promulgated by the department, by retaining a copy of the
1109 purchaser's resale certificate. In lieu of maintaining a copy of
1110 the certificate, a dealer may document, prior to the time of
1111 sale, an authorization number provided telephonically or
1112 electronically by the department, or by such other means
1113 established by rule of the department. The dealer may rely on a
1114 resale certificate issued pursuant to s. 212.18(3)(d) ~~s.~~
1115 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
1116 without seeking annual verification of the resale certificate if
1117 the dealer makes recurring sales to a purchaser in the normal
1118 course of business on a continual basis. For purposes of this
1119 paragraph, "recurring sales to a purchaser in the normal course
1120 of business" refers to a sale in which the dealer extends credit
1121 to the purchaser and records the debt as an account receivable,
1122 or in which the dealer sells to a purchaser who has an
1123 established cash or C.O.D. account, similar to an open credit
1124 account. For purposes of this paragraph, purchases are made from
1125 a selling dealer on a continual basis if the selling dealer
1126 makes, in the normal course of business, sales to the purchaser
1127 no less frequently than once in every 12-month period. A dealer
1128 may, through the informal protest provided for in s. 213.21 and
1129 the rules of the Department of Revenue, provide the department
1130 with evidence of the exempt status of a sale. Consumer

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1131 certificates of exemption executed by ~~those~~ exempt entities that
1132 were registered with the department at the time of sale, resale
1133 certificates provided by purchasers who were active dealers at
1134 the time of sale, and verification by the department of a
1135 purchaser's active dealer status at the time of sale in lieu of a
1136 resale certificate shall be accepted by the department when
1137 submitted during the protest period, but may not be accepted in
1138 any proceeding under chapter 120 or any circuit court action
1139 instituted under chapter 72.

1140 (3) (a) ~~Any~~ dealer who fails, neglects, or refuses to
1141 collect the tax or fees imposed under this chapter herein
1142 ~~provided, either~~ by himself or herself or through the dealer's
1143 agents or employees, ~~is,~~ in addition to ~~the penalty of~~ being
1144 liable for and paying the tax or fees himself or herself, commits
1145 ~~guilty of~~ a misdemeanor of the first degree, punishable as
1146 provided in s. 775.082 or s. 775.083.

1147 (b) A dealer who willfully fails to collect the tax or fees
1148 imposed under this chapter after the department provides notice
1149 of the duty to collect the tax or fees shall, in addition to
1150 being liable for and paying the tax or fees and for any other
1151 penalties provided by law, be liable for a specific penalty of
1152 100 percent of any uncollected tax or fees and, upon conviction,
1153 for fine and punishment as provided in s. 775.082, s. 775.083, or
1154 s. 775.084:

1155 1. If the total amount of uncollected taxes or fees is less
1156 than \$300, the first offense is a misdemeanor of the second
1157 degree, the second offense is a misdemeanor of the first degree,
1158 and the third and all subsequent offenses are felonies of the
1159 third degree.

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1160 2. If the total amount of the uncollected taxes or fees is
1161 \$300 or more but less than \$20,000, the offense is a felony of
1162 the third degree.

1163 3. If the total amount of the uncollected taxes or fees is
1164 \$20,000 or more but less than \$100,000, the offense is a felony
1165 of the second degree.

1166 4. If the total amount of the uncollected taxes or fees is
1167 \$100,000 or more, the offense is a felony of the first degree.

1168 (c) For the purposes of this subsection, "willful" means a
1169 voluntary, intentional violation of a known legal duty.

1170 (d) The department shall give written notice of the duty to
1171 collect taxes or fees to the dealer by personal service; or by
1172 sending notice to the dealer by registered mail, to the dealer's
1173 last known address; or by both personal service and mailing.

1174 Section 14. Paragraph (g) of subsection (5) of section
1175 212.08, Florida Statutes, is amended, and paragraph (ggg) is
1176 added to subsection (7) of that section, to read:

1177 212.08 Sales, rental, use, consumption, distribution, and
1178 storage tax; specified exemptions.--The sale at retail, the
1179 rental, the use, the consumption, the distribution, and the
1180 storage to be used or consumed in this state of the following are
1181 hereby specifically exempt from the tax imposed by this chapter.

1182 (5) EXEMPTIONS; ACCOUNT OF USE.--

1183 (g) Building materials used in the rehabilitation of real
1184 property located in an enterprise zone.--

1185 1. Building materials used in the rehabilitation of real
1186 property located in an enterprise zone are ~~shall be~~ exempt from
1187 the tax imposed by this chapter upon an affirmative showing to
1188 the satisfaction of the department that the items have been used

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1189 for the rehabilitation of real property located in an enterprise
1190 zone. Except as provided in subparagraph 2., this exemption
1191 inures to the owner, lessee, or lessor at the time of the
1192 ~~rehabilitated~~ real property located in an enterprise zone is
1193 rehabilitated, but only through a refund of previously paid
1194 taxes. To receive a refund pursuant to this paragraph, the owner,
1195 lessee, or lessor of the rehabilitated real property ~~located in~~
1196 ~~an enterprise zone~~ must file an application under oath with the
1197 governing body or enterprise zone development agency having
1198 jurisdiction over the enterprise zone where the business is
1199 located, as applicable. A single application for refund may be
1200 submitted for multiple, contiguous parcels that were parts of a
1201 single parcel that was divided as part of the rehabilitation of
1202 the property. All other requirements of this paragraph apply to
1203 each parcel on an individual basis. The application must include,
1204 ~~which includes:~~

- 1205 a. The name and address of the person claiming the refund.
- 1206 b. An address and assessment roll parcel number of the
1207 rehabilitated real property ~~in an enterprise zone~~ for which a
1208 refund of previously paid taxes is being sought.
- 1209 c. A description of the improvements made to accomplish the
1210 rehabilitation of the real property.
- 1211 d. A copy of a valid ~~the building~~ permit issued by the
1212 county or municipal building department for the rehabilitation of
1213 the real property.
- 1214 e. A sworn statement, under ~~the~~ penalty of perjury, from
1215 the general contractor, licensed in this state, with whom the
1216 applicant contracted to make the improvements necessary to
1217 rehabilitate ~~accomplish the rehabilitation of~~ the real property,

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1218 | which ~~statement~~ lists the building materials used in the
1219 | rehabilitation of the real property, the actual cost of the
1220 | building materials, and the amount of sales tax paid in this
1221 | state on the building materials. If ~~In the event that~~ a general
1222 | contractor has not been used, the applicant shall provide the
1223 | ~~this~~ information in a sworn statement, under ~~the~~ penalty of
1224 | perjury. Copies of the invoices which evidence the purchase of
1225 | the building materials used in the ~~such~~ rehabilitation and the
1226 | payment of sales tax on the building materials shall be attached
1227 | to the sworn statement ~~provided by the general contractor or by~~
1228 | ~~the applicant~~. Unless the actual cost of building materials used
1229 | in the rehabilitation of real property and the payment of sales
1230 | taxes due are ~~thereon is~~ documented by a general contractor or by
1231 | the applicant in this manner, the cost of such building materials
1232 | shall be an amount equal to 40 percent of the increase in
1233 | assessed value for ad valorem tax purposes.

1234 | f. The identifying number assigned pursuant to s. 290.0065
1235 | to the enterprise zone in which the rehabilitated real property
1236 | is located.

1237 | g. A certification by the local building code inspector
1238 | that the improvements necessary for rehabilitating ~~to accomplish~~
1239 | ~~the rehabilitation of~~ the real property are substantially
1240 | completed.

1241 | h. Whether the business is a small business as defined by
1242 | s. 288.703(1).

1243 | i. If applicable, the name and address of each permanent
1244 | employee of the business, including, for each employee who is a
1245 | resident of an enterprise zone, the identifying number assigned

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1246 pursuant to s. 290.0065 to the enterprise zone in which the
1247 employee resides.

1248 2. This exemption inures to a municipality ~~city~~, county,
1249 other governmental unit or agency, or nonprofit community-based
1250 organization ~~through a refund of previously paid taxes~~ if the
1251 building materials used in the rehabilitation of real property
1252 located in an enterprise zone are paid ~~for~~ from the funds of a
1253 community development block grant, State Housing Initiatives
1254 Partnership Program, or similar grant or loan program. To receive
1255 a refund of previously paid taxes ~~pursuant to this paragraph~~, a
1256 municipality ~~city~~, county, other governmental unit or agency, or
1257 nonprofit community-based organization must file an application
1258 that ~~which~~ includes the same information required ~~to be provided~~
1259 in subparagraph 1. ~~by an owner, lessee, or lessor of~~
1260 ~~rehabilitated real property~~. In addition, the application must
1261 include a sworn statement signed by the chief executive officer
1262 of the municipality ~~city~~, county, other governmental unit or
1263 agency, or nonprofit community-based organization seeking a
1264 refund which states that the building materials for which a
1265 refund is sought were paid ~~for~~ from the funds of a community
1266 development block grant, State Housing Initiatives Partnership
1267 Program, or similar grant or loan program.

1268 3. Within 10 working days after receipt of an application,
1269 the governing body or enterprise zone development agency shall
1270 review the application to determine if it contains all the
1271 information required under ~~pursuant to~~ subparagraph 1. or
1272 subparagraph 2. and meets the criteria set out in this paragraph.
1273 The governing body or agency shall certify all applications that
1274 contain the required information ~~required pursuant to~~

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1275 ~~subparagraph 1. or subparagraph 2.~~ and meet the criteria ~~set out~~
1276 ~~in this paragraph~~ as eligible to receive a refund. If applicable,
1277 the governing body or agency shall also certify that ~~if~~ 20
1278 percent of the employees of the business are residents of an
1279 enterprise zone, excluding temporary and part-time employees. The
1280 certification must ~~shall~~ be in writing, and a copy ~~of the~~
1281 ~~certification shall be~~ transmitted to the executive director of
1282 the department ~~of Revenue~~. The applicant is ~~shall be~~ responsible
1283 for forwarding a certified application to the department within
1284 the time specified in subparagraph 4.

1285 4. An application for a refund pursuant to this paragraph
1286 must be submitted to the department within 6 months after ~~the~~
1287 ~~rehabilitation of the property is deemed to be substantially~~
1288 ~~completed by the local building code inspector or by September 1~~
1289 ~~after~~ the rehabilitated property is first subject to assessment.

1290 5. Only ~~Not more than~~ one exemption through a refund of
1291 previously paid taxes for the rehabilitation of real property is
1292 allowed ~~shall be permitted~~ for any single parcel of property
1293 unless there is a change in ownership, a new lessor, or a new
1294 lessee of the real property. A ~~No~~ refund may not ~~shall~~ be granted
1295 pursuant to this paragraph unless the amount to be refunded
1296 exceeds \$500. The ~~No~~ refund may not ~~granted pursuant to this~~
1297 ~~paragraph shall~~ exceed the lesser of 97 percent of the Florida
1298 sales or use tax paid on the cost of the building materials used
1299 in the rehabilitation of the real property as determined pursuant
1300 to sub-subparagraph 1.e. or \$5,000, or, if at least ~~no less than~~
1301 20 percent of the employees of the business are residents of an
1302 enterprise zone, excluding temporary and part-time employees, the
1303 amount of refund may ~~granted pursuant to this paragraph shall~~ not

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1304 exceed the lesser of 97 percent of the sales tax paid on the cost
1305 of such building materials or \$10,000. A refund approved pursuant
1306 to this paragraph must ~~shall~~ be made within 30 days after ~~of~~
1307 formal approval by the department of the application for the
1308 refund. This subparagraph shall apply retroactively to July 1,
1309 2005.

1310 6. The department shall adopt rules governing the manner
1311 and form of refund applications and may establish guidelines as
1312 to the requisites for an affirmative showing of qualification for
1313 exemption under this paragraph.

1314 7. The department shall deduct an amount equal to 10
1315 percent of each refund granted under ~~the provisions of~~ this
1316 paragraph from the amount transferred into the Local Government
1317 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for
1318 the county area in which the rehabilitated real property is
1319 located and shall transfer that amount to the General Revenue
1320 Fund.

1321 8. For the purposes of the exemption provided in this
1322 paragraph:

1323 a. "Building materials" means tangible personal property
1324 that ~~which~~ becomes a component part of improvements to real
1325 property.

1326 b. "Real property" has the same meaning as in s. 192.001
1327 ~~provided in s. 192.001(12)~~.

1328 c. "Rehabilitation of real property" means the
1329 reconstruction, renovation, restoration, rehabilitation,
1330 construction, or expansion of improvements to real property.

1331 d. "Substantially completed" has the same meaning as
1332 ~~provided~~ in s. 192.042(1).

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1333 9. This paragraph expires on the date specified in s.
1334 290.016 for the expiration of the Florida Enterprise Zone Act.

1335 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
1336 entity by this chapter do not inure to any transaction that is
1337 otherwise taxable under this chapter when payment is made by a
1338 representative or employee of the entity by any means, including,
1339 but not limited to, cash, check, or credit card, even when that
1340 representative or employee is subsequently reimbursed by the
1341 entity. In addition, exemptions provided to any entity by this
1342 subsection do not inure to any transaction that is otherwise
1343 taxable under this chapter unless the entity has obtained a sales
1344 tax exemption certificate from the department or the entity
1345 obtains or provides other documentation as required by the
1346 department. Eligible purchases or leases made with such a
1347 certificate must be in strict compliance with this subsection and
1348 departmental rules, and any person who makes an exempt purchase
1349 with a certificate that is not in strict compliance with this
1350 subsection and the rules is liable for and shall pay the tax. The
1351 department may adopt rules to administer this subsection.

1352 (ggg) Aircraft temporarily in state. Notwithstanding
1353 paragraph (8) (a), an aircraft owned by a nonresident is exempt
1354 from the use tax under this chapter if it enters and remains in
1355 this state for less than a total of 21 days during the 6-month
1356 period after the date of purchase. The temporary use of the
1357 aircraft and subsequent removal from the state may be proven by
1358 invoices for fuel, tie-down, or hangar charges issued by out-of-
1359 state vendors or suppliers or similar documentation.

1360 Section 15. Paragraph (d) of subsection (2) of section
1361 212.12, Florida Statutes, is amended to read:

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1362 212.12 Dealer's credit for collecting tax; penalties for
1363 noncompliance; powers of Department of Revenue in dealing with
1364 delinquents; brackets applicable to taxable transactions; records
1365 required.--

1366 (2)

1367 (d) Any person who makes a false or fraudulent return with
1368 a willful intent to evade payment of any tax or fee imposed under
1369 this chapter; ~~any person who, after the department's delivery of~~
1370 ~~a written notice to the person's last known address specifically~~
1371 ~~alerting the person of the requirement to register the person's~~
1372 ~~business as a dealer, intentionally fails to register the~~
1373 ~~business; and any person who, after the department's delivery of~~
1374 ~~a written notice to the person's last known address specifically~~
1375 ~~alerting the person of the requirement to collect tax on specific~~
1376 ~~transactions, intentionally fails to collect such tax, shall, in~~
1377 addition to the other penalties provided by law, be liable for a
1378 specific penalty of 100 percent of any unreported ~~or any~~
1379 uncollected tax or fee and, upon conviction, for fine and
1380 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.
1381 ~~Delivery of written notice may be made by certified mail, or by~~
1382 ~~the use of such other method as is documented as being necessary~~
1383 ~~and reasonable under the circumstances. The civil and criminal~~
1384 ~~penalties imposed herein for failure to comply with a written~~
1385 ~~notice alerting the person of the requirement to register the~~
1386 ~~person's business as a dealer or to collect tax on specific~~
1387 ~~transactions shall not apply if the person timely files a written~~
1388 ~~challenge to such notice in accordance with procedures~~
1389 ~~established by the department by rule or the notice fails to~~
1390 ~~clearly advise that failure to comply with or timely challenge~~

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1391 ~~the notice will result in the imposition of the civil and~~
1392 ~~criminal penalties imposed herein.~~

1393 1. If the total amount of unreported ~~or uncollected~~ taxes
1394 or fees is less than \$300, the first offense resulting in
1395 conviction is a misdemeanor of the second degree, the second
1396 offense ~~resulting in conviction~~ is a misdemeanor of the first
1397 degree, and the third and all subsequent offenses ~~resulting in~~
1398 ~~conviction is a misdemeanor of the first degree, and the third~~
1399 ~~and all subsequent offenses resulting in conviction~~ are felonies
1400 of the third degree.

1401 2. If the total amount of unreported ~~or uncollected~~ taxes
1402 or fees is \$300 or more but less than \$20,000, the offense is a
1403 felony of the third degree.

1404 3. If the total amount of unreported ~~or uncollected~~ taxes
1405 or fees is \$20,000 or more but less than \$100,000, the offense is
1406 a felony of the second degree.

1407 4. If the total amount of unreported ~~or uncollected~~ taxes
1408 or fees is \$100,000 or more, the offense is a felony of the first
1409 degree.

1410 Section 16. Paragraphs (c), (d), and (e) of subsection (3)
1411 of section 212.18, Florida Statutes, are renumbered as paragraphs
1412 (d), (e), and (f), respectively, and paragraph (b) of that
1413 subsection is amended, to read:

1414 212.18 Administration of law; registration of dealers;
1415 rules.--

1416 (3)

1417 (b) The department, upon receipt of such application, shall
1418 ~~will~~ grant to the applicant a separate certificate of
1419 registration for each place of business, which certificate may be

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1420 canceled by the department or its designated assistants for any
1421 failure by the certificateholder to comply with any of the
1422 provisions of this chapter. The certificate is not assignable and
1423 is valid only for the person, firm, copartnership, or corporation
1424 to which issued. The certificate must be placed in a conspicuous
1425 place in the business or businesses for which it is issued and
1426 must be displayed at all times. Except as provided in this
1427 subsection, no person shall engage in business as a dealer or in
1428 leasing, renting, or letting of or granting licenses in living
1429 quarters or sleeping or housekeeping accommodations in hotels,
1430 apartment houses, roominghouses, tourist or trailer camps, or
1431 real property ~~as hereinbefore defined~~, nor shall any person sell
1432 or receive anything of value by way of admissions, without first
1433 having obtained ~~such~~ a certificate or after such certificate has
1434 been canceled; no person shall receive any license from any
1435 authority within the state to engage in any such business without
1436 first having obtained such a certificate or after such
1437 certificate has been canceled. The engaging in the business of
1438 selling or leasing tangible personal property or services or as a
1439 dealer, ~~as defined in this chapter~~, or the engaging in leasing,
1440 renting, or letting of or granting licenses in living quarters or
1441 sleeping or housekeeping accommodations in hotels, apartment
1442 houses, roominghouses, or tourist or trailer camps that are
1443 taxable under this chapter, or real property, or the engaging in
1444 the business of selling or receiving anything of value by way of
1445 admissions, without such certificate first being obtained or
1446 after such certificate has been canceled by the department, is
1447 prohibited.

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1448 (c)1. The failure or refusal of any person, firm,
1449 copartnership, or corporation to register ~~so qualify when~~
1450 ~~required hereunder~~ is a misdemeanor of the first degree,
1451 punishable as provided in s. 775.082 or s. 775.083, or subject to
1452 injunctive proceedings as provided by law. Such failure or
1453 refusal also subjects the offender to a \$100 initial registration
1454 fee in lieu of the \$5 registration fee authorized in paragraph
1455 (a). However, the department may waive the increase in the
1456 registration fee if it determines ~~is determined by the department~~
1457 that the failure to register was due to reasonable cause and not
1458 to willful negligence, willful neglect, or fraud.

1459 2. Any person who willfully fails to register after the
1460 department provides notice of the duty to register as a dealer
1461 for the purpose of engaging in or conducting business in the
1462 state, commits a felony of the third degree, punishable as
1463 provided in s. 775.082, s. 775.083, or s. 775.084.

1464 a. For the purposes of this section, "willful" means a
1465 voluntary, intentional violation of a known legal duty.

1466 b. The department shall give written notice of the duty to
1467 register to the person by personal service, by sending notice by
1468 registered mail to the person's last known address, or by
1469 personal service and mailing.

1470 Section 17. Subsection (6) of section 213.015, Florida
1471 Statutes, is amended to read:

1472 213.015 Taxpayer rights.--There is created a Florida
1473 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
1474 and property of Florida taxpayers are adequately safeguarded and
1475 protected during tax assessment, collection, and enforcement
1476 processes administered under the revenue laws of this state. The

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1477 Taxpayer's Bill of Rights compiles, in one document, brief but
1478 comprehensive statements which explain, in simple, nontechnical
1479 terms, the rights and obligations of the Department of Revenue
1480 and taxpayers. Section 192.0105 provides additional rights
1481 afforded to payors of property taxes and assessments. The rights
1482 afforded taxpayers to ensure that their privacy and property are
1483 safeguarded and protected during tax assessment and collection
1484 are available only insofar as they are implemented in other parts
1485 of the Florida Statutes or rules of the Department of Revenue.
1486 The rights so guaranteed Florida taxpayers in the Florida
1487 Statutes and the departmental rules are:

1488 (6) The right to be informed of impending collection
1489 actions which require sale or seizure of property or freezing of
1490 assets, except jeopardy assessments, and the right to at least 30
1491 days' notice in which to pay the liability or seek further review
1492 (see ss. 198.20, 199.262, 201.16, 206.075, 206.24, 211.125(5),
1493 212.03(5), 212.0305(3)(m) ~~212.0305(3)(j)~~, 212.04(7), 212.14(1),
1494 213.73(3), 213.731, and 220.739).

1495 Section 18. Paragraph (a) of subsection (2), subsection
1496 (5), and paragraph (d) of subsection (8) of section 213.053,
1497 Florida Statutes, are amended, paragraph (z) is added to
1498 subsection (8) of that section, and subsection (19) is added to
1499 that section, to read:

1500 213.053 Confidentiality and information sharing.--

1501 (2)(a) All information contained in returns, reports,
1502 accounts, or declarations received by the department, including
1503 investigative reports and information, and including letters of
1504 technical advice, telephone numbers, and electronic mail
1505 addresses collected and maintained by the department for the

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1506 purpose of communicating with taxpayers, is confidential except
1507 for official purposes and is exempt from s. 119.07(1).

1508 (5) Nothing contained in this section shall prevent the
1509 department from:

1510 (a) Publishing statistics so ~~classified~~ as to prevent the
1511 identification of particular accounts, reports, declarations, or
1512 returns. ~~;~~ ~~or~~

1513 (b) Using telephone, electronic mail, facsimile, or other
1514 electronic means to:

1515 1. Distribute tax information regarding changes in law, tax
1516 rates, or interest rates, or other information that is not
1517 specific to a particular taxpayer;

1518 2. Provide reminders of due dates;

1519 3. Respond to a taxpayer that has provided and authorized
1520 the department to use an electronic mail address that does not
1521 support encryption; or

1522 4. Request taxpayers to contact the department ~~Disclosing to~~
1523 ~~the Chief Financial Officer the names and addresses of those~~
1524 ~~taxpayers who have claimed an exemption pursuant to former s.~~
1525 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

1526 (8) Notwithstanding any other provision of this section,
1527 the department may provide:

1528 (d) Information relating to chapter 212 and chapter 509
1529 ~~Names, addresses, and sales tax registration information to the~~
1530 ~~Division of Hotels and Restaurants of the Department of Business~~
1531 ~~and Professional Regulation in the conduct of its official~~
1532 ~~duties.~~

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1533 (z) Names and taxpayer identification numbers relating to
1534 information sharing agreements with financial institutions
1535 pursuant to s. 213.0532.

1536
1537 Disclosure of information under this subsection shall be pursuant
1538 to a written agreement between the executive director and the
1539 agency. Such agencies, governmental or nongovernmental, shall be
1540 bound by the same requirements of confidentiality as the
1541 Department of Revenue. Breach of confidentiality is a misdemeanor
1542 of the first degree, punishable as provided by s. 775.082 or s.
1543 775.083.

1544 (19) The department may publish a list of taxpayers against
1545 whom it has issued a warrant or filed a judgment lien against a
1546 taxpayer's property if the taxpayers are delinquent in the
1547 payment of any tax, fee, penalty, interest, or surcharge
1548 administered by the department. The list shall identify each
1549 taxpayer by name, address, amounts and types of taxes, fees, or
1550 surcharges and the employer identification number or other
1551 taxpayer identification number.

1552 (a) The list shall be available for public inspection at
1553 the department or by other means of publication, including the
1554 Internet. The department may provide a copy of the list to any
1555 agency of the state for similar publication.

1556 (b) The department shall update the list at least monthly
1557 to reflect payments for resolution of deficiencies and to
1558 otherwise add or remove taxpayers from the list.

1559 (c) The department may adopt rules for the administration
1560 of this subsection.

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1561 Section 19. Section 213.0532, Florida Statutes, is created
1562 to read:

1563 213.0532 Agreements with financial institutions.--

1564 (1) As used in this section, the term:

1565 (a) "Financial institution" means:

1566 1. A depository institution as defined in 12 U.S.C. s.
1567 1813(c);

1568 2. An institution-affiliated party as defined in 12 U.S.C.
1569 s. 1813(u);

1570 3. Any federal credit union or state credit union as
1571 defined in 12 U.S.C. s. 1752, including an institution-affiliated
1572 party of such a credit union as defined in 12 U.S.C s. 1786(r);
1573 and

1574 4. Any benefit association, insurance company, safe-deposit
1575 company, money market mutual fund, or similar entity authorized
1576 to do business in this state.

1577 (b) "Account" means a demand deposit account, checking or
1578 negotiable withdrawal order account, savings account, time
1579 deposit account, or money-market mutual fund account.

1580 (c) "Department" means the Department of Revenue.

1581 (d) "Obligor" means any person against whose property the
1582 department has issued a warrant or filed a judgment lien
1583 certificate.

1584 (e) "Person" has the same meaning as in s. 212.02.

1585 (2) The department shall request information and assistance
1586 from a financial institution as necessary to enforce the tax laws
1587 of the state. Pursuant to such purpose, financial institutions
1588 doing business in the state shall enter into agreements with the
1589 department to develop and operate a data match system, using an

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1590 automated data exchange to the maximum extent feasible, in which
1591 the financial institution must provide for each calendar quarter
1592 the name, record address, social security number or other
1593 taxpayer identification number, average daily account balance,
1594 and other identifying information for:

1595 (a) Each obligor who maintains an account at the financial
1596 institution as identified to the institution by the department by
1597 name and social security number or other taxpayer identification
1598 number; or

1599 (b) At the financial institution's option, each person who
1600 maintains an account at the institution.

1601
1602 The department shall use the information received pursuant to
1603 this section only for the purpose of enforcing the collection of
1604 taxes and fees administered by the department.

1605 (3) The department shall, to the extent possible and in
1606 compliance with state and federal law, administer this section in
1607 conjunction with s. 409.25657 in order to avoid duplication and
1608 reduce the burden on financial institutions.

1609 (4) The department shall pay a reasonable fee to the
1610 financial institution for conducting the data match provided for
1611 in this section, which may not exceed actual costs incurred by
1612 the financial institution.

1613 (5) A financial institution is not required to provide
1614 notice to its customers and is not liable to any person for:

1615 (a) Disclosure to the department of any information
1616 required under this section.

1617 (b) Encumbering or surrendering any assets held by the
1618 financial institution in response to a notice of lien or levy

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1619 issued by the department.

1620 (c) Disclosing any information in connection with a data
1621 match.

1622 (d) Any other action taken in good faith to comply with the
1623 requirements of this section.

1624 (6) Any financial records obtained pursuant to this section
1625 may be disclosed only for the purpose of, and to the extent
1626 necessary to administer and enforce, the tax laws of this state.

1627 (7) The department may institute civil proceedings against
1628 financial institutions, as necessary, to enforce the provisions
1629 of this section.

1630 (8) The department may adopt rules establishing the
1631 procedures and requirements for conducting automated data matches
1632 with financial institutions under this section.

1633 Section 20. Section 213.25, Florida Statutes, is amended to
1634 read:

1635 213.25 Refunds; credits; right of setoff.-- ~~If In any~~
1636 ~~instance that~~ a taxpayer has a refund or credit due for an
1637 overpayment of taxes assessed under chapter 443 or any of the
1638 chapters specified in s. 72.011(1), the department may reduce
1639 such refund or credit to the extent of any billings not subject
1640 to protest under chapter 443 or s. 213.21 for the same or any
1641 other tax owed by the same taxpayer.

1642 Section 21. Subsection (8) of section 213.67, Florida
1643 Statutes, is amended to read:

1644 213.67 Garnishment.--

1645 (8) An action may not be brought to contest a notice of
1646 intent to levy under chapter 120 or in circuit court if the

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1647 petition is postmarked or the action is filed more, later than 21
1648 days after the date of receipt of the notice of intent to levy.

1649 Section 22. Section 213.691, Florida Statutes, is created
1650 to read:

1651 213.691 Integrated warrants and judgment lien
1652 certificates.--In addition to the department's authority to issue
1653 warrants and file judgment lien certificates for any unpaid tax,
1654 fee, or surcharge it administers, the department may issue a
1655 single integrated warrant and file a single integrated judgment
1656 lien certificate evidencing a taxpayer's total liability for all
1657 taxes, fees, or surcharges administered by the department. Each
1658 integrated warrant or integrated judgment lien certificate issued
1659 or filed must separately identify and itemize the total amount
1660 due for each tax, fee, or surcharge, including any related
1661 interest and penalty. In order for a taxpayer's total liability
1662 to be included in an integrated warrant or judgment lien
1663 certificate, the department must have authority to file a warrant
1664 or judgment lien certificate for each tax, fee, or surcharge.

1665 Section 23. Section 213.692, Florida Statutes, is created
1666 to read:

1667 213.692 Integrated enforcement authority.--

1668 (1) If a taxpayer is delinquent in the payment of any tax,
1669 fee, or surcharge administered by the department, the department
1670 may revoke all of the taxpayer's certificates of registration,
1671 permits, or licenses issued by the department. For the purposes
1672 of this section, a taxpayer is considered delinquent only if the
1673 department has issued a warrant or filed a judgment lien
1674 certificate against the taxpayer's property.

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1675 (a) Prior to revocation of the taxpayer's certificates of
1676 registration, permits, or licenses, the department must schedule
1677 an informal conference, which the taxpayer is required to attend
1678 and at which the taxpayer may present evidence regarding the
1679 department's intended revocation or may enter into a compliance
1680 agreement with the department. The department must provide
1681 written notice to the taxpayer at the taxpayer's last known
1682 address of its intended action and the time, place, and date of
1683 the scheduled informal conference. The department shall issue an
1684 administrative complaint under chapter 120 if the taxpayer fails
1685 to attend the department's informal conference, fails to enter
1686 into a compliance agreement with the department, or fails to
1687 comply with the executed compliance agreement.

1688 (b) A taxpayer whose certificates of registration, permits,
1689 or licenses have been revoked may not be issued a new certificate
1690 of registration, permit, or license unless:

1691 1. The taxpayer's outstanding liabilities have been
1692 satisfied; or

1693 2. The department enters into a written agreement with the
1694 taxpayer regarding the liability and, as part of such agreement,
1695 agrees to issue a new certificate of registration, permit, or
1696 license to the taxpayer.

1697 (c) The department shall require a cash deposit, bond, or
1698 other security as a condition of issuing a new certificate of
1699 registration pursuant to the requirements of s. 212.14(4).

1700 (d) If the department issues a warrant or files a judgment
1701 lien certificate in connection with a jeopardy assessment, the
1702 procedures specified in s. 213.732 must be complied with prior to
1703 or in conjunction with those provided in this section.

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1704 (2) The department may adopt rules to administer this
1705 section.

1706 Section 24. The Executive Director of the Department of
1707 Revenue is authorized, and all conditions are deemed met, to
1708 adopt emergency rules under ss. 120.563(1) and 120.54(4), Florida
1709 Statutes, to administer s. 213.692, Florida Statutes.

1710 Notwithstanding any other provision of law, the emergency rules
1711 shall remain effective for 6 months after the date of their
1712 adoption and may be renewed during the pendency of procedures to
1713 adopt rules addressing the subject of the emergency rules.

1714 Section 25. Section 213.758, Florida Statutes, is created
1715 to read:

1716 213.758 Transfer of tax liabilities.--

1717 (1) As used in this section, the term:

1718 (a) "Involuntary transfers" means transfers made without
1719 the consent of the transferor, including, but not limited to:

1720 1. Transfers that occur due to the foreclosure of a
1721 security interest issued to a person who is not an insider as
1722 defined by s. 726.102;

1723 2. Transfers that result from eminent domain and
1724 condemnation actions; and

1725 3. Transfers made under the authority of chapter 61,
1726 chapter 702, chapter 727, or the United States Bankruptcy Code.

1727 (b) "Transfer" means every mode, direct or indirect, with
1728 or without consideration, of disposing of or parting with a
1729 business or stock of goods, and includes, but is not limited to,
1730 assigning, conveying, devising, gifting, granting, or selling.

1731 (2) Any taxpayer who is liable for any tax, interest, or
1732 penalty administered by the department in accordance with chapter

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1733 443 or s. 72.011(1), excluding corporate income tax, and who
1734 quits the business without the benefit of a purchaser,
1735 successors, or assigns or without transferring the business or
1736 stock of goods to a transferee, must make a final return and full
1737 payment within 15 days after quitting the business. A taxpayer
1738 failing to file a final return and make payment may not engage in
1739 any business in the state until the final return has been filed
1740 and the all tax, interest, and penalties due have been paid. If
1741 requested by the department, the Department of Legal Affairs may
1742 proceed by injunction to prevent further business activity until
1743 such tax, interest, or penalties are paid, and a temporary
1744 injunction enjoining further business activity shall be granted
1745 without notice by any court of competent jurisdiction.

1746 (3) Any taxpayer liable for any tax, interest, or penalty
1747 levied under chapter 443 or any of the chapters specified in s.
1748 213.05, excluding corporate income tax, who transfers the
1749 taxpayer's business or stock of goods, must file a final return
1750 and make full payment within 15 days after the date of transfer.

1751 (4) Unless a taxpayer who transfers a business or stock of
1752 goods provides a receipt or certificate from the department to
1753 the transferee showing that the taxpayer has no further liability
1754 for tax, interest, or penalty, the transferee must pay the tax,
1755 interest, or penalty due or, if consideration is part of the
1756 transfer, withhold a sufficient portion of the purchase money to
1757 pay the taxes, interest, or penalties due.

1758 (a) If the transferee withholds any portion of the
1759 consideration pursuant to this subsection, the transferee shall
1760 pay that portion of the consideration to the department within 30
1761 days after the date of transfer.

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1762 (b) If the consideration withheld is insufficient, the
1763 transferee is liable for the remaining amount owed.

1764 (c) Any transferee acquiring the business or stock of goods
1765 who fails to pay the tax, interest, and penalty due shall be
1766 denied the right to engage in any business in the state until the
1767 tax, interest, and penalty have been paid. If requested by the
1768 department, the Department of Legal Affairs may proceed by
1769 injunction to prevent further business activity until such tax,
1770 interest, and penalties are paid, and a temporary injunction
1771 enjoining further business activity shall be granted without
1772 notice by any court of competent jurisdiction.

1773 (d) This subsection does not apply to transfers in which
1774 parts of the business or stock of goods are transferred to
1775 various taxpayers unless more than 50 percent of the business or
1776 stock of goods are transferred to one taxpayer or a group of
1777 taxpayers acting in concert.

1778 (5) A receipt or certificate from the department does not,
1779 without an audit of the transferring taxpayer's books and records
1780 by the department, guarantee that there is not a tax deficiency
1781 owed to the state from operation of the transferring taxpayer's
1782 business. To secure protection from transferee liability under
1783 this section, the transferring taxpayer or the transferee may
1784 request an audit of the transferring taxpayer's books and
1785 records. The department may charge for the cost of the audit if
1786 the department has not yet issued a notice of intent to audit at
1787 the time the department receives the request to perform the
1788 audit.

1789 (6) The transferee of a business or stock of goods is
1790 jointly and severally liable with any former owner for the

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1791 payment of the taxes, interest, or penalties accruing and unpaid
1792 on account of the operation of the business by any former owner
1793 up to the fair market value of the property transferred or the
1794 total purchase price, whichever is higher.

1795 (7) This section does not apply to involuntary transfers.

1796 (8) After notice by the department of transferee liability
1797 under this section, the taxpayer shall have 60 days within which
1798 to file an action as provided in chapter 72.

1799 (9) The department may adopt rules necessary to administer
1800 and enforce this section.

1801 Section 26. Paragraph (j) is added to subsection (3) of
1802 section 220.193, Florida Statutes, to read:

1803 220.193 Florida renewable energy production credit.--

1804 (3) An annual credit against the tax imposed by this
1805 section shall be allowed to a taxpayer, based on the taxpayer's
1806 production and sale of electricity from a new or expanded Florida
1807 renewable energy facility. For a new facility, the credit shall
1808 be based on the taxpayer's sale of the facility's entire
1809 electrical production. For an expanded facility, the credit shall
1810 be based on the increases in the facility's electrical production
1811 that are achieved after May 1, 2006.

1812 (j) The credit shall be allowed to a corporation that owns
1813 a partnership or limited liability company that has elected to be
1814 treated as a partnership for federal income tax purposes when the
1815 partnership or limited liability company produces and sells
1816 electricity from a new or expanded renewable energy facility. If
1817 the partnership or limited liability company that produces or
1818 sells the electricity is owned by more than one corporation, the
1819 value of the credit shall be prorated among the owners in the

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1820 same manner as items of income and expense are prorated for
1821 federal income tax purposes. If an entity applies for a credit
1822 that the entity received by a pass through, the application must
1823 identify the taxpayer that passed through the credit, all
1824 taxpayers that received the credit, the percentage of the credit
1825 that passes through to each recipient, and such other information
1826 as the department requires.

1827 Section 27. It is the intent of the Legislature that s.
1828 220.193(3)(j), Florida Statutes, as created by this act, is
1829 remedial in nature and applies retroactively to the effective
1830 date of the law establishing the credit.

1831 Section 28. Subsection (2) of section 220.21, Florida
1832 Statutes, is amended to read:

1833 220.21 Returns and records; regulations.--

1834 (2) A taxpayer who is required to file its federal income
1835 tax return by electronic means on a separate or consolidated
1836 basis shall also file returns required by this chapter by
1837 electronic means. Pursuant to ~~For the reasons described in s.~~
1838 213.755(9), the department may waive the requirement to file a
1839 return by electronic means for taxpayers that are unable to
1840 comply despite good faith efforts or due to circumstances beyond
1841 the taxpayer's reasonable control. The provisions of this
1842 subsection are in addition to the requirements of s. 213.755 to
1843 electronically file returns and remit payments ~~required~~ under
1844 this chapter. The department may prescribe by rule the format and
1845 instructions ~~necessary~~ for electronic filing to ensure a full
1846 collection of taxes due. In addition to the authority granted
1847 under s. 213.755, the acceptable method of transfer, the method,
1848 form, and content of the electronic data interchange, and the

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1849 means, if any, by which the taxpayer is ~~will be~~ provided with an
1850 acknowledgment may be prescribed by the department. If the
1851 taxpayer fails ~~In the case of any failure~~ to comply with the
1852 electronic filing requirements of this subsection, a penalty
1853 shall be added to the amount of tax due with the ~~such~~ return
1854 equal to 5 percent of the amount of such tax ~~for the first 30~~
1855 ~~days the return is not filed electronically, with an additional 5~~
1856 ~~percent of such tax for each additional month or fraction~~
1857 ~~thereof~~, not to exceed \$250 in the aggregate. The department may
1858 settle or compromise the penalty pursuant to s. 213.21. This
1859 penalty is in addition to any other penalty that may be
1860 applicable and shall be assessed, collected, and paid in the same
1861 manner as taxes.

1862 Section 29. Subsection (2) of section 220.21, Florida
1863 Statutes, as amended by this act, shall take effect and apply to
1864 returns due on or after January 1, 2008.

1865 Section 30. Paragraph (c) of subsection (1) of section
1866 336.021, Florida Statutes, is amended to read:

1867 336.021 County transportation system; levy of ninth-cent
1868 fuel tax on motor fuel and diesel fuel.--

1869 (1)

1870 (c) Local option taxes collected on sales or use of diesel
1871 fuel in this state shall be distributed in the following manner:

1872 1. The fiscal year of July 1, 1995, through June 30, 1996,
1873 shall be the base year for all distributions.

1874 2. Each year the tax collected, less the service and
1875 administrative charges enumerated in s. 215.20 and the allowances
1876 allowed under s. 206.91, on the number of gallons reported, up to
1877 the total number of gallons reported in the base year, shall be

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1878 distributed to each county using the distribution percentage
1879 calculated for the base year.

1880 3. After the distribution of taxes pursuant to subparagraph
1881 4. ~~2.~~, additional taxes available for distribution shall first be
1882 distributed pursuant to this subparagraph. A distribution shall
1883 be made to each county in which a qualified new retail station is
1884 located. A qualified new retail station is a retail station that
1885 began operation after June 30, 1996, and that has sales of diesel
1886 fuel exceeding 50 percent of the sales of diesel fuel reported in
1887 the county in which it is located during the 1995-1996 state
1888 fiscal year. The determination of whether a new retail station is
1889 qualified shall be based on the total gallons of diesel fuel sold
1890 at the station during each full month of operation during the 12-
1891 month period ending January 31, divided by the number of full
1892 months of operation during those 12 months, and the result
1893 multiplied by 12. The amount distributed pursuant to this
1894 subparagraph to each county in which a qualified new retail
1895 station is located shall equal the local option taxes due on the
1896 gallons of diesel fuel sold by the new retail station during the
1897 year ending January 31, less the service charges enumerated in s.
1898 215.20 and the dealer allowance provided for by s. 206.91.
1899 Gallons of diesel fuel sold at the qualified new retail station
1900 shall be certified to the department by the county requesting the
1901 additional distribution by June 15, 1997, and by March 1 in each
1902 subsequent year. The certification shall include the beginning
1903 inventory, fuel purchases and sales, and the ending inventory for
1904 the new retail station for each month of operation during the
1905 year, the original purchase invoices for the period, and any
1906 other information the department deems reasonable and necessary

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1907 | to establish the certified gallons. The department may review and
1908 | audit the retail dealer's records provided to a county to
1909 | establish the gallons sold by the new retail station.

1910 | Notwithstanding the provisions of this subparagraph, when more
1911 | than one county qualifies for a distribution pursuant to this
1912 | subparagraph and the requested distributions exceed the total
1913 | taxes available for distribution, each county shall receive a
1914 | prorated share of the moneys available for distribution.

1915 | 4. After the distribution of taxes pursuant to subparagraph
1916 | 2. 3., all additional taxes available for distribution, with the
1917 | exception of subparagraph 3., shall be distributed based on
1918 | vehicular diesel fuel storage capacities in each county pursuant
1919 | to this subparagraph. The total vehicular diesel fuel storage
1920 | capacity shall be established for each fiscal year based on the
1921 | registration of facilities with the Department of Environmental
1922 | Protection as required by s. 376.303 for the following facility
1923 | types: retail stations, fuel user/nonretail, state government,
1924 | local government, and county government. Each county shall
1925 | receive a share of the total taxes available for distribution
1926 | pursuant to this subparagraph equal to a fraction, the numerator
1927 | of which is the storage capacity located within the county for
1928 | vehicular diesel fuel in the facility types listed in this
1929 | subparagraph and the denominator of which is the total statewide
1930 | storage capacity for vehicular diesel fuel in those facility
1931 | types. The vehicular diesel fuel storage capacity for each county
1932 | and facility type shall be that established by the Department of
1933 | Environmental Protection by June 1, 1997, for the 1996-1997
1934 | fiscal year, and by January 31 for each succeeding fiscal year.
1935 | The storage capacities so established shall be final. The storage

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1936 capacity for any new retail station for which a county receives a
1937 distribution pursuant to subparagraph 3. shall not be included
1938 in the calculations pursuant to this subparagraph.

1939 Section 31. Paragraph (b) of subsection (2) of section
1940 443.1215, Florida Statutes, is amended to read:

1941 443.1215 Employers.--

1942 (2)

1943 (b) In determining whether an employing unit for which
1944 service, other than agricultural labor, is also performed is an
1945 employer under paragraph (1)(a), paragraph (1)(b), paragraph
1946 (1)(c), or subparagraph (1)(d)2., the wages earned or the
1947 employment of an employee performing service in agricultural
1948 labor may not be taken into account. If an employing unit is
1949 determined to be an employer of agricultural labor, the employing
1950 unit is considered an employer for purposes of paragraph (1)(a)
1951 ~~subsection (1)~~.

1952 Section 32. Subsection (2) of section 443.1316, Florida
1953 Statutes, is amended to read:

1954 443.1316 Unemployment tax collection services; interagency
1955 agreement.--

1956 (2) ~~(a)~~ The Department of Revenue is considered to be
1957 administering a revenue law of this state when the department
1958 implements this chapter, or otherwise provides unemployment tax
1959 collection services, under contract with the Agency for Workforce
1960 Innovation through the interagency agreement.

1961 (3) ~~(b)~~ Sections 213.015(1)-(3), (5)-(7), (9)-(19), and
1962 (21); 213.018; 213.025; 213.051; 213.053; 213.0535; 213.055;
1963 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
1964 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37; 213.50;

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1965 213.67; 213.69; 213.691; 213.692; 213.73; 213.733; 213.74; ~~and~~
 1966 213.757, and 213.758 apply to the collection of unemployment
 1967 contributions and reimbursements by the Department of Revenue
 1968 unless prohibited by federal law.

1969 Section 33. Subsection (1) and paragraph (a) of subsection
 1970 (3) of section 443.141, Florida Statutes, are amended to read:

1971 443.141 Collection of contributions and reimbursements.--

1972 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1973 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.--

1974 (a) Interest.--Contributions or reimbursements unpaid on
 1975 the date due shall bear interest at the rate of 1 percent per
 1976 month from and after that date until payment plus accrued
 1977 interest is received by the tax collection service provider,
 1978 unless the service provider finds that the employing unit has or
 1979 had good reason for failure to pay the contributions or
 1980 reimbursements when due. Interest collected under this subsection
 1981 must be paid into the Special Employment Security Administration
 1982 Trust Fund.

1983 (b) Penalty for delinquent, erroneous, incomplete, or
 1984 insufficient reports.--

1985 1. An employing unit that fails to file a ~~any~~ report
 1986 required by the Agency for Workforce Innovation or its tax
 1987 collection service provider, in accordance with rules for
 1988 administering this chapter, shall pay to the tax collection
 1989 service provider for each delinquent report the sum of \$25 for
 1990 each 30 days or fraction thereof that the employing unit is
 1991 delinquent, unless the agency or its service provider, whichever
 1992 required the report, finds that the employing unit has or had
 1993 good reason for failure to file the report. The agency or its

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1994 service provider may assess penalties only through the date of
 1995 the issuance of the final assessment notice. However, additional
 1996 penalties accrue if the delinquent report is subsequently filed.

1997 2. An employing unit that files an erroneous, incomplete,
 1998 or insufficient report required by the Agency for Workforce
 1999 Innovation, or its tax collection service provider, shall pay a
 2000 penalty of \$50 or 10 percent of any tax due, whichever is
 2001 greater, which is added to any tax, penalty, or interest
 2002 otherwise due. This penalty may not exceed \$300 per report. For
 2003 purposes of this chapter, an "erroneous, incomplete, or
 2004 insufficient report" is one so lacking in information,
 2005 completeness, or arrangement that the report cannot be readily
 2006 understood, verified, or reviewed. This includes, but is not
 2007 limited to, reports having missing wage or employee information,
 2008 missing or incorrect social security numbers, or illegible
 2009 entries; reports submitted in a format that was not approved by
 2010 the agency or its tax collection service provider; and those
 2011 showing gross wages that do not equal the total of each
 2012 individual's wage.

2013 3.2- Sums collected as penalties under this paragraph
 2014 ~~subparagraph 1.~~ must be deposited in the Special Employment
 2015 Security Administration Trust Fund.

2016 4.3- The penalty and interest for a delinquent, erroneous,
 2017 incomplete, or insufficient report may be waived if ~~when~~ the
 2018 penalty or interest is inequitable. The provisions of s.
 2019 213.24(1) apply to any penalty or interest that is imposed under
 2020 this paragraph ~~section~~.

2021 (c) Application of partial payments.--If ~~When~~ a delinquency
 2022 exists in the employment record of an employer not in bankruptcy,

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2023 a partial payment less than the total delinquency amount shall be
2024 applied to the employment record as the payor directs. In the
2025 absence of specific direction, the partial payment shall be
2026 applied to the payor's employment record as prescribed in the
2027 rules of the Agency for Workforce Innovation or the state agency
2028 providing tax collection services.

2029 (3) COLLECTION PROCEEDINGS.--

2030 (a) Lien for payment of contributions or reimbursements.--

2031 1. There is created a lien in favor of the tax collection
2032 service provider upon all the property, both real and personal,
2033 of any employer liable for payment of any contribution or
2034 reimbursement levied and imposed under this chapter for the
2035 amount of the contributions or reimbursements due, together with
2036 any interest, costs, and penalties. If any contribution or
2037 reimbursement levied ~~imposed under this chapter~~ or any portion of
2038 that contribution, reimbursement, interest, or penalty is not
2039 paid within 60 days after becoming delinquent, the tax collection
2040 service provider may ~~subsequently~~ issue a notice of lien that may
2041 be filed in the office of the clerk of the circuit court of the
2042 ~~any~~ county in which the delinquent employer owns property or
2043 conducts ~~has conducted~~ business. The notice of lien must include
2044 the periods for which the contributions, reimbursements,
2045 interest, or penalties are demanded and the amounts due. A copy
2046 of the notice ~~of lien~~ must be mailed to the employer at her or
2047 his last known address. The notice of lien may not be issued and
2048 recorded until 15 days after the date the assessment becomes
2049 final under subsection (2). Upon presentation of the notice ~~of~~
2050 ~~lien~~, the clerk of the circuit court shall record it in a book
2051 maintained for that purpose, and the amount of the notice of

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2052 | lien, together with the cost of recording and interest accruing
2053 | upon the amount of the contribution or reimbursement, becomes a
2054 | lien upon the title to and interest, whether legal or equitable,
2055 | in any real property, chattels real, or personal property of the
2056 | employer against whom the notice of lien is issued, in the same
2057 | manner as a judgment of the circuit court docketed in the office
2058 | of the circuit court clerk, with execution issued to the sheriff
2059 | for levy. This lien is prior, preferred, and superior to all
2060 | mortgages or other liens filed, recorded, or acquired after the
2061 | notice of lien is filed. Upon the payment of the amounts due, or
2062 | upon determination by the tax collection service provider that
2063 | the notice of lien was erroneously issued, the lien is satisfied
2064 | when the service provider acknowledges in writing that the lien
2065 | is fully satisfied. A lien's satisfaction does not need to be
2066 | acknowledged before any notary or other public officer, and the
2067 | signature of the director of the tax collection service provider
2068 | or his or her designee is conclusive evidence of the satisfaction
2069 | of the lien, which ~~satisfaction~~ shall be recorded by the clerk of
2070 | the circuit court who receives the fees for those services.

2071 | 2. The tax collection service provider may subsequently
2072 | issue a warrant directed to any sheriff in this state, commanding
2073 | him or her to levy upon and sell any real or personal property of
2074 | the employer liable for any amount under this chapter within his
2075 | or her jurisdiction, for payment, with the added penalties and
2076 | interest and the costs of executing the warrant, together with
2077 | the costs of the clerk of the circuit court in recording and
2078 | docketing the notice of lien, and to return the warrant to the
2079 | service provider with payment. The warrant may only be issued and
2080 | enforced for all amounts due to the tax collection service

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2081 provider on the date the warrant is issued, together with
2082 interest accruing on the contribution or reimbursement due from
2083 the employer to the date of payment at the rate provided in this
2084 section. In the event of sale of any assets of the employer,
2085 however, priorities under the warrant shall be determined in
2086 accordance with the priority established by any notices of lien
2087 filed by the tax collection service provider and recorded by the
2088 clerk of the circuit court. The sheriff shall execute the warrant
2089 in the same manner prescribed by law for executions issued by the
2090 clerk of the circuit court for judgments of the circuit court.
2091 The sheriff is entitled to the same fees for executing the
2092 warrant as for a writ of execution out of the circuit court, and
2093 these fees must be collected in the same manner.

2094 3. The lien created under this paragraph shall expire 10
2095 years after the notice of lien is recorded and no action may be
2096 commenced to collect the tax after the expiration of the lien.

2097 Section 34. Paragraph (c) is added to subsection (6) of
2098 section 509.261, Florida Statutes, to read:

2099 509.261 Revocation or suspension of licenses; fines;
2100 procedure.--

2101 (6) The division may fine, suspend, or revoke the license
2102 of any public lodging establishment or public food service
2103 establishment when:

2104 (c) The licensee is delinquent in the payment of any tax,
2105 fee, or surcharge, including penalty and interest, imposed or
2106 administered under chapter 212, and the Department of Revenue has
2107 issued a warrant or filed a judgment lien certificate against the
2108 licensee's property.

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2109 Section 35. Paragraph (b) of subsection (5) of section
2110 624.509, Florida Statutes, is amended to read:

2111 624.509 Premium tax; rate and computation.--
2112 (5)
2113 (b) For purposes of this subsection:

2114 1. The term "salaries" does not include amounts paid as
2115 commissions.

2116 2. The term "employees" does not include independent
2117 contractors or any person whose duties require that the person
2118 hold a valid license under the Florida Insurance Code, except
2119 adjusters, managing general agents, and service representatives,
2120 as defined in s. 626.015.

2121 3. The term "net tax" means the tax imposed by this section
2122 after applying the calculations and credits set forth in
2123 subsection (4).

2124 4. An affiliated group of corporations that created a
2125 service company within its affiliated group on July 30, 2002,
2126 shall allocate the salary of each service company employee
2127 covered by contracts with affiliated group members to the
2128 companies for which the employees perform services. The salary
2129 allocation is based on the amount of time during the tax year
2130 that the individual employee spends performing services or
2131 otherwise working for each company over the total amount of time
2132 the employee spends performing services or otherwise working for
2133 all companies. The total amount of salary allocated to an
2134 insurance company within the affiliated group shall be included
2135 as that insurer's employee salaries for purposes of this section.

2136 a. Except as provided in subparagraph (a)2., the term
2137 "affiliated group of corporations" means two or more corporations

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2138 that are entirely owned by a single corporation and that
2139 constitute an affiliated group of corporations as defined in s.
2140 1504(a) of the Internal Revenue Code.

2141 b. The term "service company" means a separate corporation
2142 within the affiliated group of corporations whose employees
2143 provide services to affiliated group members and which are
2144 treated as service company employees for unemployment
2145 compensation and common law purposes. The holding company of an
2146 affiliated group may not qualify as a service company. An
2147 insurance company may not qualify as a service company.

2148 c. If an insurance company fails to substantiate, whether
2149 by means of adequate records or otherwise, its eligibility to
2150 claim the service company exception under this section, or its
2151 salary allocation under this section, no credit shall be allowed.

2152 ~~5. A service company that is a subsidiary of a mutual
2153 insurance holding company, which mutual insurance holding company
2154 was in existence on or before January 1, 2000, shall allocate the
2155 salary of each service company employee covered by contracts with
2156 members of the mutual insurance holding company system to the
2157 companies for which the employees perform services. The salary
2158 allocation is based on the ratio of the amount of time during the
2159 tax year which the individual employee spends performing services
2160 or otherwise working for each company to the total amount of time
2161 the employee spends performing services or otherwise working for
2162 all companies. The total amount of salary allocated to an
2163 insurance company within the mutual insurance holding company
2164 system shall be included as that insurer's employee salaries for
2165 purposes of this section. However, this subparagraph does not
2166 apply for any tax year unless funds sufficient to offset the~~

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2167 ~~anticipated salary credits have been appropriated to the General~~
2168 ~~Revenue Fund prior to the due date of the final return for that~~
2169 ~~year.~~

2170 ~~a. The term "mutual insurance holding company system" means~~
2171 ~~two or more corporations that are subsidiaries of a mutual~~
2172 ~~insurance holding company and in compliance with part IV of~~
2173 ~~chapter 628.~~

2174 ~~b. The term "service company" means a separate corporation~~
2175 ~~within the mutual insurance holding company system whose~~
2176 ~~employees provide services to other members of the mutual~~
2177 ~~insurance holding company system and are treated as service~~
2178 ~~company employees for unemployment compensation and common-law~~
2179 ~~purposes. The mutual insurance holding company may not qualify as~~
2180 ~~a service company.~~

2181 ~~e. If an insurance company fails to substantiate, whether~~
2182 ~~by means of adequate records or otherwise, its eligibility to~~
2183 ~~claim the service company exception under this section, or its~~
2184 ~~salary allocation under this section, no credit shall be allowed.~~

2185 Section 36. Section 695.22, Florida Statutes, is amended to
2186 read:

2187 695.22 Daily schedule of deeds and conveyances filed for
2188 record to be furnished property appraiser.--After October 1,
2189 1945, the several clerks of the circuit courts shall keep and
2190 furnish to the respective county property appraisers in the
2191 counties where such instruments are recorded a daily schedule of
2192 the aforesaid deeds and conveyances so filed for recordation, in
2193 which schedule shall be set forth the name of the grantor or
2194 grantors, the names and addresses of each grantee, the actual
2195 purchase price or other valuable consideration paid for the

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2196 property conveyed, and a description of the land as specified in
2197 each instrument so filed.

2198 Section 37. Paragraph (g) is added to subsection (1) of
2199 section 695.26, Florida Statutes, to read:

2200 695.26 Requirements for recording instruments affecting
2201 real property.--

2202 (1) No instrument by which the title to real property or
2203 any interest therein is conveyed, assigned, encumbered, or
2204 otherwise disposed of shall be recorded by the clerk of the
2205 circuit court unless:

2206 (g) The actual purchase price or other valuable
2207 consideration paid for the real property or interest conveyed,
2208 assigned, encumbered, or otherwise disposed is legibly printed,
2209 typewritten, or stamped upon the instrument.

2210 Section 38. Section 213.054, Florida Statutes, is repealed.

2211 Section 39. Except as otherwise expressly provided in this
2212 act and except for this section, which shall take effect upon
2213 becoming a law, this act shall take effect July 1, 2008.