

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

2
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5
6 Section 1. Paragraph (a) of subsection (2) of section
7 72.011, Florida Statutes, is amended to read:

8 72.011 Jurisdiction of circuit courts in specific tax
9 matters; administrative hearings and appeals; time for
10 commencing action; parties; deposits.--

11 (2) (a) An action may not be brought to contest an
12 assessment of any tax, interest, or penalty assessed under a
13 section or chapter specified in subsection (1) if the petition
14 is postmarked or delivered to a third-party commercial carrier
15 for delivery or the action is filed more than 60 days after the
16 date the assessment becomes final. An action may not be brought

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17 to contest a denial of refund of any tax, interest, or penalty
18 paid under a section or chapter specified in subsection (1) if
19 the petition is postmarked or delivered to a third-party
20 commercial carrier for delivery or the action is filed more than
21 60 days after the date the denial becomes final.

22 Section 2. Subsection (3), paragraph (d) of subsection
23 (5), paragraphs (a) and (d) of subsection (6), and paragraph (c)
24 of subsection (10) of section 125.0104, Florida Statutes, are
25 amended to read:

26 125.0104 Tourist development tax; procedure for levying;
27 authorized uses; referendum; enforcement.--

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

29 (a) It is declared to be the intent of the Legislature
30 that every person who rents, leases, or lets for consideration
31 any living quarters or accommodations in any hotel, apartment
32 hotel, motel, resort motel, apartment, apartment motel,
33 roominghouse, mobile home park, recreational vehicle park, ~~or~~
34 condominium, or timeshare resort for a term of 6 months or less
35 is exercising a privilege which is subject to taxation under
36 this section, unless such person rents, leases, or lets for
37 consideration any living quarters or accommodations which are
38 exempt according to the provisions of chapter 212.

39 (b) As used in this section, the terms "consideration,"
40 "rental," and "rent" mean the amount received by a person
41 operating transient accommodations for the use or securing the
42 use of any living quarters or sleeping or housekeeping
43 accommodations that are part of, in, from, or in connection with
44 any hotel, apartment house, roominghouse, timeshare resort,

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45 tourist or trailer camp, mobile home park, recreational vehicle
46 park, or condominium. The term "person operating transient
47 accommodations" means the person conducting the daily affairs of
48 the physical facilities furnishing transient accommodations who
49 is responsible for providing the services commonly associated
50 with operating the facilities furnishing transient
51 accommodations regardless of whether such commonly associated
52 services are provided by third parties. The terms
53 "consideration," "rental," and "rent" do not include payments
54 received by an unrelated person for facilitating the booking of
55 reservations for or on behalf of a lessee or licensee at a
56 hotel, apartment house, roominghouse, timeshare resort, tourist
57 or trailer camp, mobile home park, recreational vehicle park, or
58 condominium in this state. The term "unrelated person" means a
59 person who is not in the same affiliated group of corporations
60 pursuant to s. 1504 of the Internal Revenue Code of 1986, as
61 amended.

62 (c) Tax shall be due on the consideration paid for
63 occupancy in the county pursuant to a regulated short-term
64 product as defined in s. 721.05 or occupancy in the county
65 pursuant to a product that would be deemed a regulated short-
66 term product if the agreement to purchase the short-term product
67 were executed in this state. Such tax shall be collected on the
68 last day of occupancy within the county unless the consideration
69 is applied to the purchase of a timeshare estate.

70 Notwithstanding paragraphs (a) and (b), the occupancy of an
71 accommodation of a timeshare resort pursuant to a timeshare
72 plan, a multisite timeshare plan, or an exchange transaction in

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73 an exchange program as defined in s. 721.05 by the owner of a
74 timeshare interest or such owner's guest, which guest is not
75 paying monetary consideration to the owner or to a third party
76 for the benefit of the owner, is not a privilege subject to
77 taxation under this section. A membership or transaction fee
78 paid by a timeshare owner that does not provide the timeshare
79 owner with a right to occupy any specific timeshare unit but
80 merely provides the timeshare owner with an opportunity to
81 exchange a timeshare interest through an exchange program is a
82 service charge and is not subject to taxation.

83 (d) Consideration paid for the purchase of a timeshare
84 license in a timeshare plan as defined in s. 721.05 is rent
85 subject to taxation under this section.

86 (e) ~~(b)~~ Subject to the provisions of this section, any
87 county in this state may levy and impose a tourist development
88 tax on the exercise within its boundaries of the taxable
89 privilege described in paragraph (a), except that there shall be
90 no additional levy under this section in any cities or towns
91 presently imposing a municipal resort tax as authorized under
92 chapter 67-930, Laws of Florida, and this section shall not in
93 any way affect the powers and existence of any tourist
94 development authority created pursuant to chapter 67-930, Laws
95 of Florida. No county authorized to levy a convention
96 development tax pursuant to s. 212.0305, or to s. 8 of chapter
97 84-324, Laws of Florida, shall be allowed to levy more than the
98 2-percent tax authorized by this section. A county may elect to
99 levy and impose the tourist development tax in a subcounty
100 special district of the county. However, if a county so elects

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101 to levy and impose the tax on a subcounty special district
102 basis, the district shall embrace all or a significant
103 contiguous portion of the county, and the county shall assist
104 the Department of Revenue in identifying the rental units
105 subject to tax in the district.

106 (f)~~(e)~~ The tourist development tax shall be levied,
107 imposed, and set by the governing board of the county at a rate
108 of 1 percent or 2 percent of each dollar and major fraction of
109 each dollar of the total consideration charged for such lease or
110 rental. When receipt of consideration is by way of property
111 other than money, the tax shall be levied and imposed on the
112 fair market value of such nonmonetary consideration.

113 (g)~~(d)~~ In addition to any 1-percent or 2-percent tax
114 imposed under paragraph (f) ~~(e)~~, the governing board of the
115 county may levy, impose, and set an additional 1 percent of each
116 dollar above the tax rate set under paragraph (f) ~~(e)~~ by the
117 extraordinary vote of the governing board for the purposes set
118 forth in subsection (5) or by referendum approval by the
119 registered electors within the county or subcounty special
120 district. No county shall levy, impose, and set the tax
121 authorized under this paragraph unless the county has imposed
122 the 1-percent or 2-percent tax authorized under paragraph (f)
123 ~~(e)~~ for a minimum of 3 years prior to the effective date of the
124 levy and imposition of the tax authorized by this paragraph.
125 Revenues raised by the additional tax authorized under this
126 paragraph shall not be used for debt service on or refinancing
127 of existing facilities as specified in subparagraph (5)(a)1.
128 unless approved by a resolution adopted by an extraordinary

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129 majority of the total membership of the governing board of the
130 county. If the 1-percent or 2-percent tax authorized in
131 paragraph (f) ~~(e)~~ is levied within a subcounty special taxing
132 district, the additional tax authorized in this paragraph shall
133 only be levied therein. The provisions of paragraphs (4)(a)-(d)
134 shall not apply to the adoption of the additional tax authorized
135 in this paragraph. The effective date of the levy and imposition
136 of the tax authorized under this paragraph shall be the first
137 day of the second month following approval of the ordinance by
138 the governing board or the first day of any subsequent month as
139 may be specified in the ordinance. A certified copy of such
140 ordinance shall be furnished by the county to the Department of
141 Revenue within 10 days after approval of such ordinance.

142 (h) ~~(e)~~ The tourist development tax shall be in addition to
143 any other tax imposed pursuant to chapter 212 and in addition to
144 all other taxes and fees and the consideration for the rental or
145 lease.

146 (i) ~~(f)~~ The tourist development tax shall be charged by the
147 person receiving the consideration for the lease or rental, and
148 it shall be collected from the lessee, tenant, or customer at
149 the time of payment of the consideration for such lease or
150 rental.

151 (j) ~~(g)~~ The person receiving the consideration for such
152 rental or lease shall receive, account for, and remit the tax to
153 the Department of Revenue at the time and in the manner provided
154 for persons who collect and remit taxes under s. 212.03. The
155 same duties and privileges imposed by chapter 212 upon dealers
156 in tangible property, respecting the collection and remission of
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157 tax; the making of returns; the keeping of books, records, and
158 accounts; and compliance with the rules of the Department of
159 Revenue in the administration of that chapter shall apply to and
160 be binding upon all persons who are subject to the provisions of
161 this section. However, the Department of Revenue may authorize a
162 quarterly return and payment when the tax remitted by the dealer
163 for the preceding quarter did not exceed \$25.

164 (k)~~(h)~~ The Department of Revenue shall keep records
165 showing the amount of taxes collected, which records shall also
166 include records disclosing the amount of taxes collected for and
167 from each county in which the tax authorized by this section is
168 applicable. These records shall be open for inspection during
169 the regular office hours of the Department of Revenue, subject
170 to the provisions of s. 213.053.

171 (l)~~(i)~~ Collections received by the Department of Revenue
172 from the tax, less costs of administration of this section,
173 shall be paid and returned monthly to the county which imposed
174 the tax, for use by the county in accordance with the provisions
175 of this section. They shall be placed in the county tourist
176 development trust fund of the respective county, which shall be
177 established by each county as a condition precedent to receipt
178 of such funds.

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

182 (n)~~(k)~~ The Department of Revenue shall adopt ~~promulgate~~
183 ~~such~~ rules and shall prescribe and publish ~~such~~ forms ~~as may be~~
184 necessary to effectuate the purposes of this section. The

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185 department may establish audit procedures and assess for
186 delinquent taxes. A person operating transient accommodations
187 shall state the tax separately from the rental charged on the
188 receipt, invoice, or other documentation issued with respect to
189 charges for transient accommodations. A person facilitating the
190 booking of reservations who is unrelated to the person operating
191 the transient accommodations in which the reservation is booked
192 is not required to separately state amounts charged on the
193 receipt, invoice, or other documentation issued by the person
194 facilitating the booking of the reservation. Any amounts
195 specifically collected as a tax are county funds and shall be
196 remitted as tax.

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

202 1. Pay the debt service on bonds issued to finance the
203 construction, reconstruction, or renovation of a professional
204 sports franchise facility, or the acquisition, construction,
205 reconstruction, or renovation of a retained spring training
206 franchise facility, either publicly owned and operated, or
207 publicly owned and operated by the owner of a professional
208 sports franchise or other lessee with sufficient expertise or
209 financial capability to operate such facility, and to pay the
210 planning and design costs incurred prior to the issuance of such
211 bonds.

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212 2. Pay the debt service on bonds issued to finance the
213 construction, reconstruction, or renovation of a convention
214 center, and to pay the planning and design costs incurred prior
215 to the issuance of such bonds.

216 3.a. Pay the operation and maintenance costs of a
217 convention center for a period of up to 10 years. Only counties
218 that have elected to levy the tax for the purposes authorized in
219 subparagraph 2. may use the tax for the purposes enumerated in
220 this subparagraph. Any county that elects to levy the tax for
221 the purposes authorized in subparagraph 2. after July 1, 2000,
222 may use the proceeds of the tax to pay the operation and
223 maintenance costs of a convention center for the life of the
224 bonds.

225 b. For counties designated as high tourism impact counties
226 pursuant to subparagraph (p)2., pay the acquisition,
227 construction, extension, enlargement, remodeling, repair,
228 improvement, maintenance, operation, or promotion costs of one
229 or more publicly owned and operated sports stadiums, arenas, or
230 other sports venues within the boundaries of the county.

231 4. Promote and advertise tourism in the State of Florida
232 and nationally and internationally; however, if tax revenues are
233 expended for an activity, service, venue, or event, the
234 activity, service, venue, or event shall have as one of its main
235 purposes the attraction of tourists as evidenced by the
236 promotion of the activity, service, venue, or event to tourists.

237
238 The provision of paragraph (e) ~~(b)~~ which prohibits any county
239 authorized to levy a convention development tax pursuant to s.
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240 212.0305 from levying more than the 2-percent tax authorized by
241 this section, and the provisions of paragraphs (4) (a) - (d), shall
242 not apply to the additional tax authorized in this paragraph.

243 The effective date of the levy and imposition of the tax
244 authorized under this paragraph shall be the first day of the
245 second month following approval of the ordinance by the
246 governing board or the first day of any subsequent month as may
247 be specified in the ordinance. A certified copy of such
248 ordinance shall be furnished by the county to the Department of
249 Revenue within 10 days after approval of such ordinance.

250 (p) ~~(m)~~1. In addition to any other tax which is imposed
251 pursuant to this section, a high tourism impact county may
252 impose an additional 1-percent tax on the exercise of the
253 privilege described in paragraph (a) by extraordinary vote of
254 the governing board of the county. The tax revenues received
255 pursuant to this paragraph shall be used for one or more of the
256 authorized uses pursuant to subsection (5).

257 2. A county is considered to be a high tourism impact
258 county after the Department of Revenue has certified to such
259 county that the sales subject to the tax levied pursuant to this
260 section exceeded \$600 million during the previous calendar year,
261 or were at least 18 percent of the county's total taxable sales
262 under chapter 212 where the sales subject to the tax levied
263 pursuant to this section were a minimum of \$200 million, except
264 that no county authorized to levy a convention development tax
265 pursuant to s. 212.0305 shall be considered a high tourism
266 impact county. Once a county qualifies as a high tourism impact

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267 county, it shall retain this designation for the period the tax
268 is levied pursuant to this paragraph.

269 3. The provisions of paragraphs (4) (a)-(d) shall not apply
270 to the adoption of the additional tax authorized in this
271 paragraph. The effective date of the levy and imposition of the
272 tax authorized under this paragraph shall be the first day of
273 the second month following approval of the ordinance by the
274 governing board or the first day of any subsequent month as may
275 be specified in the ordinance. A certified copy of such
276 ordinance shall be furnished by the county to the Department of
277 Revenue within 10 days after approval of such ordinance.

278 (q) ~~(n)~~ In addition to any other tax that is imposed under
279 this section, a county that has imposed the tax under paragraph
280 (o) ~~(l)~~ may impose an additional tax that is no greater than 1
281 percent on the exercise of the privilege described in paragraph
282 (a) by a majority plus one vote of the membership of the board
283 of county commissioners in order to:

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

285 a. The construction, reconstruction, or renovation of a
286 facility either publicly owned and operated, or publicly owned
287 and operated by the owner of a professional sports franchise or
288 other lessee with sufficient expertise or financial capability
289 to operate such facility, and to pay the planning and design
290 costs incurred prior to the issuance of such bonds for a new
291 professional sports franchise as defined in s. 288.1162.

292 b. The acquisition, construction, reconstruction, or
293 renovation of a facility either publicly owned and operated, or
294 publicly owned and operated by the owner of a professional

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295 sports franchise or other lessee with sufficient expertise or
296 financial capability to operate such facility, and to pay the
297 planning and design costs incurred prior to the issuance of such
298 bonds for a retained spring training franchise.

299 2. Promote and advertise tourism in the State of Florida
300 and nationally and internationally; however, if tax revenues are
301 expended for an activity, service, venue, or event, the
302 activity, service, venue, or event shall have as one of its main
303 purposes the attraction of tourists as evidenced by the
304 promotion of the activity, service, venue, or event to tourists.

305
306 A county that imposes the tax authorized in this paragraph may
307 not expend any ad valorem tax revenues for the acquisition,
308 construction, reconstruction, or renovation of a facility for
309 which tax revenues are used pursuant to subparagraph 1. The
310 provision of paragraph (e) ~~(b)~~ which prohibits any county
311 authorized to levy a convention development tax pursuant to s.
312 212.0305 from levying more than the 2-percent tax authorized by
313 this section shall not apply to the additional tax authorized by
314 this paragraph in counties which levy convention development
315 taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not
316 apply to the adoption of the additional tax authorized in this
317 paragraph. The effective date of the levy and imposition of the
318 tax authorized under this paragraph is the first day of the
319 second month following approval of the ordinance by the board of
320 county commissioners or the first day of any subsequent month
321 specified in the ordinance. A certified copy of such ordinance

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322 shall be furnished by the county to the Department of Revenue
323 within 10 days after approval of the ordinance.

324 (5) AUTHORIZED USES OF REVENUE.--

325 (d) Any use of the local option tourist development tax
326 revenues collected pursuant to this section for a purpose not
327 expressly authorized by paragraph (3) (o) ~~(l)~~ or paragraph
328 (q) ~~(n)~~ or paragraph (a), paragraph (b), or paragraph (c) of
329 this subsection is expressly prohibited.

330 (6) REFERENDUM.--

331 (a) No ordinance enacted by any county levying the tax
332 authorized by paragraphs (3) (e) ~~(b)~~ and (f) ~~(e)~~ shall take effect
333 until the ordinance levying and imposing the tax has been
334 approved in a referendum election by a majority of the electors
335 voting in such election in the county or by a majority of the
336 electors voting in the subcounty special tax district affected
337 by the tax.

338 (d) In any case where a referendum levying and imposing
339 the tax has been approved pursuant to this section and 15
340 percent of the electors in the county or 15 percent of the
341 electors in the subcounty special district in which the tax is
342 levied file a petition with the board of county commissioners
343 for a referendum to repeal the tax, the board of county
344 commissioners shall cause an election to be held for the repeal
345 of the tax which election shall be subject only to the
346 outstanding bonds for which the tax has been pledged. However,
347 the repeal of the tax shall not be effective with respect to any
348 portion of taxes initially levied in November 1989, which has
349 been pledged or is being used to support bonds under paragraph

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350 (3) (g) ~~(d)~~ or paragraph (3) (o) ~~(l)~~ until the retirement of those
351 bonds.

352 (10) LOCAL ADMINISTRATION OF TAX.--

353 (c) A county adopting an ordinance providing for the
354 collection and administration of the tax on a local basis shall
355 also adopt an ordinance electing either to assume all
356 responsibility for auditing the records and accounts of dealers,
357 and assessing, collecting, and enforcing payments of delinquent
358 taxes, or to delegate such authority to the Department of
359 Revenue. If the county elects to assume such responsibility, it
360 shall be bound by all rules promulgated by the Department of
361 Revenue pursuant to paragraph (3) (n) ~~(k)~~, as well as those rules
362 pertaining to the sales and use tax on transient rentals imposed
363 by s. 212.03. The county may use any power granted in this
364 section to the department to determine the amount of tax,
365 penalties, and interest to be paid by each dealer and to enforce
366 payment of such tax, penalties, and interest. The county may use
367 a certified public accountant licensed in this state in the
368 administration of its statutory duties and responsibilities.
369 Such certified public accountants are bound by the same
370 confidentiality requirements and subject to the same penalties
371 as the county under s. 213.053. If the county delegates such
372 authority to the department, the department shall distribute any
373 collections so received, less costs of administration, to the
374 county. The amount deducted for costs of administration by the
375 department shall be used only for those costs which are solely
376 and directly attributable to auditing, assessing, collecting,
377 processing, and enforcing payments of delinquent taxes

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378 authorized in this section. If a county elects to delegate such
379 authority to the department, the department shall audit only
380 those businesses in the county that it audits pursuant to
381 chapter 212.

382 Section 3. The amendments made by this act to section
383 125.0104, Florida Statutes, are intended to be clarifying and
384 remedial in nature and are not a basis for assessments of tax
385 for periods before July 1, 2008, or for refunds of tax for
386 periods before July 1, 2008.

387 Section 4. Paragraph (b) of subsection (1) and paragraph
388 (e) of subsection (2) of section 125.0108, Florida Statutes, are
389 amended to read:

390 125.0108 Areas of critical state concern; tourist impact
391 tax.--

392 (1)

393 (b)1. It is declared to be the intent of the Legislature
394 that every person who rents, leases, or lets for consideration
395 any living quarters or accommodations in any hotel, apartment
396 hotel, motel, resort motel, apartment, apartment motel,
397 roominghouse, mobile home park, recreational vehicle park, ~~or~~
398 condominium, or timeshare resort for a term of 6 months or less,
399 unless such establishment is exempt from the tax imposed by s.
400 212.03, is exercising a taxable privilege on the proceeds
401 therefrom under this section.

402 2. As used in this section, the terms "consideration,"
403 "rental," and "rent" mean the amount received by a person
404 operating transient accommodations for the use or securing the
405 use of any living quarters or sleeping or housekeeping

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406 accommodations that are part of, in, from, or in connection with
407 any hotel, apartment house, roominghouse, timeshare resort,
408 tourist or trailer camp, mobile home park, recreational vehicle
409 park, or condominium. The term "person operating transient
410 accommodations" means the person conducting the daily affairs of
411 the physical facilities furnishing transient accommodations who
412 is responsible for providing the services commonly associated
413 with operating the facilities furnishing transient
414 accommodations regardless of whether such commonly associated
415 services are provided by third parties. The terms
416 "consideration," "rental" and "rent" do not include payments
417 received by an unrelated person for facilitating the booking of
418 reservations for or on behalf of a lessee or licensee at a
419 hotel, apartment house, rooming house, timeshare resort, tourist
420 or trailer camp, mobile home park, recreational vehicle park, or
421 condominium in this state. The term "unrelated person" means a
422 person who is not in the same affiliated group of corporations
423 pursuant to s. 1504 of the Internal Revenue Code of 1986, as
424 amended.

425 3. Tax shall be due on the consideration paid for
426 occupancy in the county pursuant to a regulated short-term
427 product as defined in s. 721.05 or occupancy in the county
428 pursuant to a product that would be deemed a regulated short-
429 term product if the agreement to purchase the short-term product
430 were executed in this state. Such tax shall be collected on the
431 last day of occupancy within the county unless the consideration
432 is applied to the purchase of a timeshare estate.

433 Notwithstanding subparagraphs 1. and 2., the occupancy of an
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434 accommodation of a timeshare resort pursuant to a timeshare
435 plan, a multisite timeshare plan, or an exchange transaction in
436 an exchange program as defined in s. 721.05 by the owner of a
437 timeshare interest or such owner's guest, which guest is not
438 paying monetary consideration to the owner or to a third party
439 for the benefit of the owner, is not a privilege subject to
440 taxation under this section. A membership or transaction fee
441 paid by a timeshare owner that does not provide the timeshare
442 owner with a right to occupy any specific timeshare unit but
443 merely provides the timeshare owner with an opportunity to
444 exchange a timeshare interest through an exchange program is a
445 service charge and is not subject to taxation.

446 4. Consideration paid for the purchase of a timeshare
447 license in a timeshare plan as defined in s. 721.05 is rent
448 subject to taxation under this section.

449 (2)

450 (e) The Department of Revenue shall adopt ~~is empowered to~~
451 ~~promulgate such~~ rules and prescribe and publish ~~such~~ forms as
452 ~~may be~~ necessary to effectuate the purposes of this section. The
453 department may ~~is authorized to~~ establish audit procedures and
454 ~~to~~ assess for delinquent taxes. A person operating transient
455 accommodations shall state the tax separately from the rental
456 charged on the receipt, invoice, or other documentation issued
457 with respect to charges for transient accommodations. A person
458 facilitating the booking of reservations who is unrelated to the
459 person operating the transient accommodations in which the
460 reservation is booked is not required to separately state
461 amounts charged on the receipt, invoice, or other documentation

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462 issued by the person facilitating the booking of the
463 reservation. Any amounts specifically collected as a tax are
464 county funds and shall be remitted as tax.

465 Section 5. The amendments made by this act to section
466 125.0108, Florida Statutes, are intended to be clarifying and
467 remedial in nature and are not a basis for assessments of tax
468 for periods before July 1, 2008, or for refunds of tax for
469 periods before July 1, 2008.

470 Section 6. Section 196.192, Florida Statutes, is amended
471 to read:

472 196.192 Exemptions from ad valorem taxation.--Subject to
473 the provisions of this chapter:

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

477 (2) All property, including an educational institution,
478 owned by an exempt entity and used predominantly for exempt
479 purposes shall be exempted from ad valorem taxation to the
480 extent of the ratio that such predominant use bears to the
481 nonexempt use.

482 (3) All tangible personal property loaned or leased by a
483 natural person, by a trust holding property for a natural
484 person, or by an exempt entity to an exempt entity for public
485 display or exhibition on a recurrent schedule is exempt from ad
486 valorem taxation if the property is loaned or leased for no
487 consideration or for nominal consideration.

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489 For purposes of this section, each use to which the property is
490 being put must be considered in granting an exemption from ad
491 valorem taxation, including any economic use in addition to any
492 physical use. For purposes of this section, property owned by a
493 limited liability company, the sole member of which is an exempt
494 entity, shall be treated as if the property were owned directly
495 by the exempt entity. This section does not apply in determining
496 the exemption for property owned by governmental units pursuant
497 to s. 196.199.

498 Section 7. Effective January 1, 2009, subsection (6) of
499 section 201.02, Florida Statutes, is amended to read:

500 201.02 Tax on deeds and other instruments relating to real
501 property or interests in real property.--

502 (6) Taxes imposed by this section shall not apply to any
503 assignment, transfer, or other disposition, or any document,
504 which arises out of a transfer of real property from a nonprofit
505 organization to the Board of Trustees of the Internal
506 Improvement Trust Fund, to any state agency, to any water
507 management district, or to any local government. For purposes of
508 this subsection, "nonprofit organization" means an organization
509 whose purpose is the preservation of natural resources and which
510 is exempt from federal income tax under s. 501(c)(3) of the
511 Internal Revenue Code. The following notation must be placed on
512 the document assigning, transferring, or otherwise disposing of
513 the property, adjacent to the official record stamp of the
514 county, at the time of the document's recording in the public
515 records: "This document is exempt from documentary stamp tax
516 pursuant to s. 201.02(6), F.S." ~~The Department of Revenue shall~~

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517 ~~provide a form, or a place on an existing form, for the~~
518 ~~nonprofit organization to indicate its exempt status.~~

519 Section 8. Subsections (4) and (5) are added to section
520 202.29, Florida Statutes, to read:

521 202.29 Bad debts.--

522 (4) A taxpayer may report the credit for bad debt allowed
523 under this section by applying such credit against the tax due
524 to the state pursuant to s. 202.12 or to a local jurisdiction
525 pursuant to s. 202.19, but such application shall not reduce to
526 below zero the amount due to the state or to any local
527 jurisdiction.

528 (5) For purposes of determining the amount of bad debt
529 attributable to the state or to a local jurisdiction, a taxpayer
530 may employ a proportionate allocation method based on current
531 gross taxes due or another reasonable allocation method approved
532 by the department.

533 Section 9. Section 212.03, Florida Statutes, is amended to
534 read:

535 212.03 Transient rentals tax; rate, procedure,
536 enforcement, exemptions.--

537 (1) It is hereby declared to be the legislative intent
538 that every person is exercising a taxable privilege who engages
539 in the business of renting, leasing, letting, or granting a
540 license to use any living quarters or sleeping or housekeeping
541 accommodations that are part of, in, from, or a part of, or in
542 connection with any hotel, apartment house, roominghouse, ~~or~~
543 tourist or trailer camp, mobile home park, recreational vehicle
544 park, condominium, or timeshare resort. However, any person who

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545 rents, leases, lets, or grants a license to others to use,
546 occupy, or enter upon any living quarters or sleeping or
547 housekeeping accommodations in apartment houses, roominghouses,
548 ~~tourist camps,~~ or trailer camps, mobile home parks, recreational
549 vehicle parks, condominiums, or timeshare resorts, and who
550 exclusively enters into a bona fide written agreement for
551 continuous residence for longer than 6 months in duration at
552 such property is not exercising a taxable privilege. For the
553 exercise of such taxable privilege, a tax is hereby levied in an
554 amount equal to 6 percent of and on the total rental charged for
555 such living quarters or sleeping or housekeeping accommodations
556 by the person charging or collecting the rental. Such tax shall
557 apply to hotels, apartment houses, roominghouses, ~~or~~ tourist or
558 trailer camps, mobile home parks, recreational vehicle parks,
559 condominiums, or timeshare resorts whether or not these
560 facilities have ~~there is in connection with any of the same any~~
561 dining rooms, cafes, or other places where meals or lunches are
562 sold or served to guests.

563 (2) As used in this section, the terms "rent," "rental,"
564 and "rental payment" mean the amount received by a person
565 operating transient accommodations for the use or securing of
566 any living quarters or sleeping or housekeeping accommodations
567 that are part of, in, from, or in connection with any hotel,
568 apartment house, roominghouse, mobile home park, recreational
569 vehicle park, condominium, timeshare resort, or tourist or
570 trailer camp. The term "person operating transient
571 accommodations" means the person conducting the daily affairs of
572 the physical facilities furnishing transient accommodations who

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573 is responsible for providing the services commonly associated
574 with operating the facilities furnishing transient
575 accommodations regardless of whether such commonly associated
576 services are provided by third parties. The terms
577 "consideration," "rental," and "rent" do not include payments
578 received by an unrelated person for facilitating the booking of
579 reservations for or on behalf of a lessee or licensee at a
580 hotel, apartment house, roominghouse, mobile home park,
581 recreational vehicle park, condominium, timeshare resort, or
582 tourist or trailer camp in this state. The term "unrelated
583 person" means a person who is not in the same affiliated group
584 of corporations pursuant to s. 1504 of the Internal Revenue Code
585 of 1986, as amended.

586 (3) Tax shall be due on the consideration paid for
587 occupancy in this state pursuant to a regulated short-term
588 product as defined in s. 721.05 or occupancy in this state
589 pursuant to a product that would be deemed a regulated short-
590 term product if the agreement to purchase the short-term product
591 were executed in this state. Such tax shall be collected on the
592 last day of occupancy within the state unless the consideration
593 is applied to the purchase of a timeshare estate.

594 Notwithstanding subsections (1) and (2), the occupancy of an
595 accommodation of a timeshare resort pursuant to a timeshare
596 plan, a multisite timeshare plan, or an exchange transaction in
597 an exchange program as defined in s. 721.05 by the owner of a
598 timeshare interest or such owner's guest, which guest is not
599 paying monetary consideration to the owner or to a third party
600 for the benefit of the owner, is not a privilege subject to

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601 taxation under this section. A membership or transaction fee
602 paid by a timeshare owner that does not provide the timeshare
603 owner with a right to occupy any specific timeshare unit but
604 merely provides the timeshare owner with an opportunity to
605 exchange a timeshare interest through an exchange program is a
606 service charge and is not subject to taxation.

607 (4) Consideration paid for the purchase of a timeshare
608 license in a timeshare plan as defined in s. 721.05 is rent
609 subject to taxation under this section.

610 (5)-(2) The tax provided for herein shall be in addition to
611 the total amount of the rental, shall be charged by the lesser
612 or person operating transient accommodations subject to the tax
613 under this chapter receiving the rent in and by said rental
614 arrangement to the lessee or person paying the rental, and shall
615 be due and payable at the time of the receipt of such rental
616 payment by the lesser or person operating transient
617 accommodations, as defined in this chapter, who receives said
618 rental or payment. The owner, lesser, or person operating
619 transient accommodations receiving the rent shall remit the tax
620 to the department on the amount of rent received at the times
621 and in the manner hereinafter provided for dealers to remit
622 taxes under this chapter. The same duties imposed by this
623 chapter upon dealers in tangible personal property respecting
624 the collection and remission of the tax; the making of returns;
625 the keeping of books, records, and accounts; and the compliance
626 with the rules and regulations of the department in the
627 administration of this chapter shall apply to and be binding
628 upon all persons who manage or operate hotels, apartment houses,

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629 roominghouses, tourist and trailer camps, and the rental of
630 condominium units, and to all persons who collect or receive
631 such rents on behalf of such owner or lessor taxable under this
632 chapter. The person operating transient accommodations shall
633 state the tax separately from the rental charged on the receipt,
634 invoice, or other documentation issued with respect to charges
635 for transient accommodations. A person facilitating the booking
636 of reservations who is unrelated to the person operating the
637 transient accommodations in which the reservation is booked is
638 not required to separately state amounts charged on the receipt,
639 invoice, or other documentation issued by the person
640 facilitating the booking of the reservation. Any amounts
641 specifically collected as a tax are state funds and must be
642 remitted as tax.

643 ~~(6)~~(3) When rentals are received by way of property,
644 goods, wares, merchandise, services, or other things of value,
645 the tax shall be at the rate of 6 percent of the value of the
646 property, goods, wares, merchandise, services, or other things
647 of value.

648 ~~(7)~~(4) The tax levied by this section shall not apply to,
649 be imposed upon, or collected from any person who shall have
650 entered into a bona fide written lease for longer than 6 months
651 in duration for continuous residence at any one hotel, apartment
652 house, roominghouse, tourist or trailer camp, or condominium, or
653 to any person who shall reside continuously longer than 6 months
654 at any one hotel, apartment house, roominghouse, tourist or
655 trailer camp, or condominium and shall have paid the tax levied
656 by this section for 6 months of residence in any one hotel,

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657 roominghouse, apartment house, tourist or trailer camp, or
658 condominium. Notwithstanding other provisions of this chapter,
659 no tax shall be imposed upon rooms provided guests when there is
660 no consideration involved between the guest and the public
661 lodging establishment. Further, any person who, on the effective
662 date of this act, has resided continuously for 6 months at any
663 one hotel, apartment house, roominghouse, tourist or trailer
664 camp, or condominium, or, if less than 6 months, has paid the
665 tax imposed herein until he or she shall have resided
666 continuously for 6 months, shall thereafter be exempt, so long
667 as such person shall continuously reside at such location. The
668 Department of Revenue shall have the power to reform the rental
669 contract for the purposes of this chapter if the rental payments
670 are collected in other than equal daily, weekly, or monthly
671 amounts so as to reflect the actual consideration to be paid in
672 the future for the right of occupancy during the first 6 months.

673 ~~(8)(5)~~ The tax imposed by this section shall constitute a
674 lien on the property of the lessee or rentee of any sleeping
675 accommodations in the same manner as and shall be collectible as
676 are liens authorized and imposed by ss. 713.68 and 713.69.

677 ~~(9)(6)~~ It is the legislative intent that every person is
678 engaging in a taxable privilege who leases or rents parking or
679 storage spaces for motor vehicles in parking lots or garages,
680 who leases or rents docking or storage spaces for boats in boat
681 docks or marinas, or who leases or rents tie-down or storage
682 space for aircraft at airports. For the exercise of this
683 privilege, a tax is hereby levied at the rate of 6 percent on
684 the total rental charged.

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685 ~~(10)(7)~~(a) Full-time students enrolled in an institution
686 offering postsecondary education and military personnel
687 currently on active duty who reside in the facilities described
688 in subsection (1) shall be exempt from the tax imposed by this
689 section. The department shall be empowered to determine what
690 shall be deemed acceptable proof of full-time enrollment. The
691 exemption contained in this subsection shall apply irrespective
692 of any other provisions of this section. The tax levied by this
693 section shall not apply to or be imposed upon or collected on
694 the basis of rentals to any person who resides in any building
695 or group of buildings intended primarily for lease or rent to
696 persons as their permanent or principal place of residence.

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

702 (c) The rental of facilities, as defined in s.
703 212.02(10)(f), which are intended primarily for rental as a
704 principal or permanent place of residence is exempt from the tax
705 imposed by this chapter. The rental of such facilities that
706 primarily serve transient guests is not exempt by this
707 subsection. In the application of this law, or in making any
708 determination against the exemption, the department shall
709 consider the facility as primarily serving transient guests
710 unless the facility owner makes a verified declaration on a form
711 prescribed by the department that more than half of the total
712 rental units available are occupied by tenants who have a

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713 continuous residence in excess of 3 months. The owner of a
714 facility declared to be exempt by this paragraph must make a
715 determination of the taxable status of the facility at the end
716 of the owner's accounting year using any consecutive 3-month
717 period at least one month of which is in the accounting year.
718 The owner must use a selected consecutive 3-month period during
719 each annual redetermination. In the event that an exempt
720 facility no longer qualifies for exemption by this paragraph,
721 the owner must notify the department on a form prescribed by the
722 department by the 20th day of the first month of the owner's
723 next succeeding accounting year that the facility no longer
724 qualifies for such exemption. The tax levied by this section
725 shall apply to the rental of facilities that no longer qualify
726 for exemption under this paragraph beginning the first day of
727 the owner's next succeeding accounting year. The provisions of
728 this paragraph do not apply to mobile home lots regulated under
729 chapter 723.

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

736 Section 10. Subsection (3) and paragraph (c) of subsection
737 (5) of section 212.0305, Florida Statutes, are amended to read:

738 212.0305 Convention development taxes; intent;
739 administration; authorization; use of proceeds.--

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

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741 (a) The convention development tax on transient rentals
742 imposed by the governing body of any county authorized to so
743 levy shall apply to the amount of any payment made by any person
744 to rent, lease, or use for a period of 6 months or less any
745 living quarters or accommodations in a hotel, apartment hotel,
746 motel, resort motel, apartment, apartment motel, roominghouse,
747 timeshare resort, tourist or trailer camp, mobile home park,
748 recreational vehicle park, or condominium. When receipt of
749 consideration is by way of property other than money, the tax
750 shall be levied and imposed on the fair market value of such
751 nonmonetary consideration. Any payment made by a person to rent,
752 lease, or use any living quarters or accommodations which are
753 exempt from the tax imposed under s. 212.03 shall likewise be
754 exempt from any tax imposed under this section.

755 (b) As used in this section, the terms "payment" and
756 "consideration" mean the amount received by a person operating
757 transient accommodations for the use or securing the use of any
758 living quarters or sleeping or housekeeping accommodations that
759 are part of, in, from, or in connection with any hotel,
760 apartment house, roominghouse, timeshare resort, or tourist or
761 trailer camp. The term "person operating transient
762 accommodations" means the person conducting the daily affairs of
763 the physical facilities furnishing transient accommodations who
764 is responsible for providing the services commonly associated
765 with operating the facilities furnishing transient
766 accommodations regardless of whether such commonly associated
767 services are provided by third parties. The terms "payment" and
768 "consideration" do not include payments received by an unrelated

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769 person for facilitating the booking of reservations for or on
770 behalf of a lessee or licensee at a hotel, apartment house,
771 roominghouse, mobile home park, recreational vehicle park,
772 condominium, timeshare resort, or tourist or trailer camp in
773 this state. The term "unrelated person" means a person who is
774 not in the same affiliated group of corporations pursuant to s.
775 1504 of the Internal Revenue Code of 1986, as amended.

776 (c) Tax shall be due on the consideration paid for
777 occupancy in the county pursuant to a regulated short-term
778 product as defined in s. 721.05 or occupancy in the county
779 pursuant to a product that would be deemed a regulated short-
780 term product if the agreement to purchase the short-term product
781 were executed in this state. Such tax shall be collected on the
782 last day of occupancy within the county unless the consideration
783 is applied to the purchase of a timeshare estate.

784 Notwithstanding paragraph (b), the occupancy of an accommodation
785 of a timeshare resort pursuant to a timeshare plan, a multisite
786 timeshare plan, or an exchange transaction in an exchange
787 program as defined in s. 721.05 by the owner of a timeshare
788 interest or such owner's guest, which guest is not paying
789 monetary consideration to the owner or to a third party for the
790 benefit of the owner, is not a privilege subject to taxation
791 under this section. A membership or transaction fee paid by a
792 timeshare owner that does not provide the timeshare owner with a
793 right to occupy any specific timeshare unit but merely provides
794 the timeshare owner with an opportunity to exchange a timeshare
795 interest through an exchange program is a service charge and is
796 not subject to taxation.

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797 (d) Consideration paid for the purchase of a timeshare
798 license in a timeshare plan as defined in s. 721.05 is rent
799 subject to taxation under this section.

800 (e)~~(b)~~ The tax shall be charged by the person receiving
801 the consideration for the lease or rental, and the tax shall be
802 collected from the lessee, tenant, or customer at the time of
803 payment of the consideration for such lease or rental. The
804 person operating transient accommodations shall state the tax
805 separately from the rental charged on the receipt, invoice, or
806 other documentation issued with respect to charges for transient
807 accommodations. A person facilitating the booking of
808 reservations who is unrelated to the person operating the
809 transient accommodations in which the reservation is booked is
810 not required to separately state amounts charged on the receipt,
811 invoice, or other documentation issued by the person
812 facilitating the booking of the reservation. Any amounts
813 specifically collected as a tax are county funds and must be
814 remitted as tax.

815 (f)~~(e)~~ The person receiving the consideration for such
816 rental or lease shall receive, account for, and remit the tax to
817 the department at the time and in the manner provided for
818 persons who collect and remit taxes under s. 212.03. The same
819 duties and privileges imposed by this chapter upon dealers in
820 tangible property respecting the collection and remission of
821 tax; the making of returns; the keeping of books, records, and
822 accounts; and compliance with the rules of the department in the
823 administration of this chapter apply to and are binding upon all
824 persons who are subject to the provisions of this section.

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825 However, the department may authorize a quarterly return and
826 payment when the tax remitted by the dealer for the preceding
827 quarter did not exceed \$25.

828 (g)~~(d)~~ The department shall keep records showing the
829 amount of taxes collected, which records shall disclose the
830 taxes collected from each county in which a local government
831 resort tax is levied. These records shall be subject to the
832 provisions of s. 213.053 and are confidential and exempt from
833 the provisions of s. 119.07(1).

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

839 (i)~~(f)~~ The department shall adopt ~~promulgate~~ such rules
840 and shall prescribe and publish such forms as may be necessary
841 to effectuate the purposes of this section. The department may
842 ~~is authorized to~~ establish audit procedures and to assess for
843 delinquent taxes.

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

847 (k)~~(h)~~ Any person taxable under this section who, ~~either~~
848 by himself or herself or through the person's agents or
849 employees, fails or refuses to charge and collect the taxes
850 herein provided from the person paying any rental or lease ~~is~~,
851 in addition to being personally liable for the payment of the

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852 tax, commits ~~guilty of~~ a misdemeanor of the first degree,
853 punishable as provided in s. 775.082 or s. 775.083.

854 (l)-(i) A ~~Ne~~ person may not shall advertise or hold out to
855 the public in any manner, directly or indirectly, that he or she
856 will absorb all or any part of the tax; that he or she will
857 relieve the person paying the rental of the payment of all or
858 any part of the tax; or that the tax will not be added to the
859 rental or lease consideration or, if added, that the tax or any
860 part thereof will be refunded or refused, either directly or
861 indirectly, by any method whatsoever. Any person who willfully
862 violates any provision of this paragraph commits ~~is guilty of~~ a
863 misdemeanor of the first degree, punishable as provided in s.
864 775.082 or s. 775.083.

865 (m)-(j) The tax shall constitute a lien on the property of
866 the lessee, customer, or tenant in the same manner as, and shall
867 be collectible as are, liens authorized and imposed by ss.
868 713.67, 713.68, and 713.69.

869 (n)-(k) Any tax levied pursuant to this section shall be in
870 addition to any other tax imposed pursuant to this chapter and
871 in addition to all other taxes and fees and the consideration
872 for the rental or lease.

873 (o)-(l) The department shall administer the taxes levied
874 herein as increases in the rate of the tax authorized in s.
875 125.0104. The department shall collect and enforce the
876 provisions of this section and s. 125.0104 in conjunction with
877 each other in those counties authorized to levy the taxes
878 authorized herein. The department shall distribute the proceeds
879 received from the taxes levied pursuant to this section and s.
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880 125.0104 in proportion to the rates of the taxes authorized to
881 the appropriate trust funds as provided by law. In the event of
882 underpayment of the total amount due by a taxpayer pursuant to
883 this section and s. 125.0104, the department shall distribute
884 the amount received in proportion to the rates of the taxes
885 authorized to the appropriate trust funds as provided by law and
886 the penalties and interest due on both of said taxes shall be
887 applicable.

888 (5) LOCAL ADMINISTRATION OF TAX.--

889 (c) A county adopting an ordinance providing for the
890 collection and administration of the tax on a local basis shall
891 also adopt an ordinance electing either to assume all
892 responsibility for auditing the records and accounts of dealers,
893 and assessing, collecting, and enforcing payments of delinquent
894 taxes, or to delegate such authority to the Department of
895 Revenue. If the county elects to assume such responsibility, it
896 shall be bound by the rules promulgated by the Department of
897 Revenue pursuant to paragraph (3) (i) ~~(f)~~, as well as those rules
898 pertaining to the sales and use tax on transient rentals imposed
899 by s. 212.03. The county may use any power granted in this
900 chapter to the department to determine the amount of tax,
901 penalties, and interest to be paid by each dealer and to enforce
902 payment of such tax, penalties, and interest. The county may use
903 a certified public accountant licensed in this state in the
904 administration of its statutory duties and responsibilities.
905 Such certified public accountants are bound by the same
906 confidentiality requirements and subject to the same penalties
907 as the county under s. 213.053. If the county delegates such

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908 authority to the department, the department shall distribute any
909 collections so received, less costs of administration, to the
910 county. The amount deducted for costs of administration by the
911 department shall be used only for those costs which are solely
912 and directly attributable to auditing, assessing, collecting,
913 processing, and enforcing payments of delinquent taxes
914 authorized in this section. If a county elects to delegate such
915 authority to the department, the department shall audit only
916 those businesses in the county that it audits pursuant to this
917 chapter.

918 Section 11. The amendments made by this act to sections
919 212.03 and 212.0305, Florida Statutes, are intended to be
920 clarifying and remedial in nature and are not a basis for
921 assessments of tax for periods before July 1, 2008, or for
922 refunds of tax for periods before July 1, 2008.

923 Section 12. Paragraph (a) of subsection (1) of section
924 212.031, Florida Statutes, is amended to read:

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

929 1. Assessed as agricultural property under s. 193.461.
930 2. Used exclusively as dwelling units.
931 3. Property subject to tax on parking, docking, or storage
932 spaces under s. 212.03 (9) ~~(6)~~.

933 4. Recreational property or the common elements of a
934 condominium when subject to a lease between the developer or
935 owner thereof and the condominium association in its own right

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936 or as agent for the owners of individual condominium units or
937 the owners of individual condominium units. However, only the
938 lease payments on such property shall be exempt from the tax
939 imposed by this chapter, and any other use made by the owner or
940 the condominium association shall be fully taxable under this
941 chapter.

942 5. A public or private street or right-of-way and poles,
943 conduits, fixtures, and similar improvements located on such
944 streets or rights-of-way, occupied or used by a utility or
945 provider of communications services, as defined by s. 202.11,
946 for utility or communications or television purposes. For
947 purposes of this subparagraph, the term "utility" means any
948 person providing utility services as defined in s. 203.012. This
949 exception also applies to property, wherever located, on which
950 the following are placed: towers, antennas, cables, accessory
951 structures, or equipment, not including switching equipment,
952 used in the provision of mobile communications services as
953 defined in s. 202.11. For purposes of this chapter, towers used
954 in the provision of mobile communications services, as defined
955 in s. 202.11, are considered to be fixtures.

956 6. A public street or road which is used for
957 transportation purposes.

958 7. Property used at an airport exclusively for the purpose
959 of aircraft landing or aircraft taxiing or property used by an
960 airline for the purpose of loading or unloading passengers or
961 property onto or from aircraft or for fueling aircraft.

962 8.a. Property used at a port authority, as defined in s.
963 315.02(2), exclusively for the purpose of oceangoing vessels or
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964 tugs docking, or such vessels mooring on property used by a port
965 authority for the purpose of loading or unloading passengers or
966 cargo onto or from such a vessel, or property used at a port
967 authority for fueling such vessels, or to the extent that the
968 amount paid for the use of any property at the port is based on
969 the charge for the amount of tonnage actually imported or
970 exported through the port by a tenant.

971 b. The amount charged for the use of any property at the
972 port in excess of the amount charged for tonnage actually
973 imported or exported shall remain subject to tax except as
974 provided in sub-subparagraph a.

975 9. Property used as an integral part of the performance of
976 qualified production services. As used in this subparagraph, the
977 term "qualified production services" means any activity or
978 service performed directly in connection with the production of
979 a qualified motion picture, as defined in s. 212.06(1)(b), and
980 includes:

981 a. Photography, sound and recording, casting, location
982 managing and scouting, shooting, creation of special and optical
983 effects, animation, adaptation (language, media, electronic, or
984 otherwise), technological modifications, computer graphics, set
985 and stage support (such as electricians, lighting designers and
986 operators, greensmen, prop managers and assistants, and grips),
987 wardrobe (design, preparation, and management), hair and makeup
988 (design, production, and application), performing (such as
989 acting, dancing, and playing), designing and executing stunts,
990 coaching, consulting, writing, scoring, composing,
991 choreographing, script supervising, directing, producing,

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992 transmitting dailies, dubbing, mixing, editing, cutting,
993 looping, printing, processing, duplicating, storing, and
994 distributing;

995 b. The design, planning, engineering, construction,
996 alteration, repair, and maintenance of real or personal property
997 including stages, sets, props, models, paintings, and facilities
998 principally required for the performance of those services
999 listed in sub-subparagraph a.; and

1000 c. Property management services directly related to
1001 property used in connection with the services described in sub-
1002 subparagraphs a. and b.

1003
1004 This exemption will inure to the taxpayer upon presentation of
1005 the certificate of exemption issued to the taxpayer under the
1006 provisions of s. 288.1258.

1007 10. Leased, subleased, licensed, or rented to a person
1008 providing food and drink concessionaire services within the
1009 premises of a convention hall, exhibition hall, auditorium,
1010 stadium, theater, arena, civic center, performing arts center,
1011 publicly owned recreational facility, or any business operated
1012 under a permit issued pursuant to chapter 550. A person
1013 providing retail concessionaire services involving the sale of
1014 food and drink or other tangible personal property within the
1015 premises of an airport shall be subject to tax on the rental of
1016 real property used for that purpose, but shall not be subject to
1017 the tax on any license to use the property. For purposes of this
1018 subparagraph, the term "sale" shall not include the leasing of
1019 tangible personal property.

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1020 11. Property occupied pursuant to an instrument calling
1021 for payments which the department has declared, in a Technical
1022 Assistance Advisement issued on or before March 15, 1993, to be
1023 nontaxable pursuant to rule 12A-1.070(19)(c), Florida
1024 Administrative Code; provided that this subparagraph shall only
1025 apply to property occupied by the same person before and after
1026 the execution of the subject instrument and only to those
1027 payments made pursuant to such instrument, exclusive of renewals
1028 and extensions thereof occurring after March 15, 1993.

1029 12. Rented, leased, subleased, or licensed to a
1030 concessionaire by a convention hall, exhibition hall,
1031 auditorium, stadium, theater, arena, civic center, performing
1032 arts center, or publicly owned recreational facility, during an
1033 event at the facility, to be used by the concessionaire to sell
1034 souvenirs, novelties, or other event-related products. This
1035 subparagraph applies only to that portion of the rental, lease,
1036 or license payment which is based on a percentage of sales and
1037 not based on a fixed price. This subparagraph is repealed July
1038 1, 2009.

1039 13. Property used or occupied predominantly for space
1040 flight business purposes. As used in this subparagraph, "space
1041 flight business" means the manufacturing, processing, or
1042 assembly of a space facility, space propulsion system, space
1043 vehicle, satellite, or station of any kind possessing the
1044 capacity for space flight, as defined by s. 212.02(23), or
1045 components thereof, and also means the following activities
1046 supporting space flight: vehicle launch activities, flight
1047 operations, ground control or ground support, and all

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1048 administrative activities directly related thereto. Property
1049 shall be deemed to be used or occupied predominantly for space
1050 flight business purposes if more than 50 percent of the
1051 property, or improvements thereon, is used for one or more space
1052 flight business purposes. Possession by a landlord, lessor, or
1053 licensor of a signed written statement from the tenant, lessee,
1054 or licensee claiming the exemption shall relieve the landlord,
1055 lessor, or licensor from the responsibility of collecting the
1056 tax, and the department shall look solely to the tenant, lessee,
1057 or licensee for recovery of such tax if it determines that the
1058 exemption was not applicable.

1059 Section 13. Paragraph (f) of subsection (7) of section
1060 212.055, Florida Statutes, is redesignated as paragraph (g), and
1061 a new paragraph (f) is added to that subsection to read:

1062 212.055 Discretionary sales surtaxes; legislative intent;
1063 authorization and use of proceeds.--It is the legislative intent
1064 that any authorization for imposition of a discretionary sales
1065 surtax shall be published in the Florida Statutes as a
1066 subsection of this section, irrespective of the duration of the
1067 levy. Each enactment shall specify the types of counties
1068 authorized to levy; the rate or rates which may be imposed; the
1069 maximum length of time the surtax may be imposed, if any; the
1070 procedure which must be followed to secure voter approval, if
1071 required; the purpose for which the proceeds may be expended;
1072 and such other requirements as the Legislature may provide.
1073 Taxable transactions and administrative procedures shall be as
1074 provided in s. 212.054.

1075 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

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1076 (f) Notwithstanding any provision of this subsection
1077 except paragraphs (b) and (g), a hospital surtax may be levied
1078 upon approval of a referendum by the electors in a county that
1079 has more than one independent special hospital district and a
1080 population of fewer than 50,000 residents, not including inmates
1081 and patients residing in institutions operated by the Federal
1082 Government, the Department of Corrections, the Department of
1083 Health, or the Department of Children and Family Services.
1084 Subject to the cap imposed in paragraph (g), the surtax may be
1085 levied at a rate not to exceed 1 percent.

1086 1. At least 90 days before submitting the referendum to
1087 the voters, the governing body of the county shall certify to
1088 the Department of Revenue the populations of each independent
1089 special hospital district. If the surtax referendum is approved,
1090 surtax proceeds shall be allocated to each such district in
1091 proportion to the relative populations certified by the county
1092 governing body.

1093 2. In addition to the uses authorized by this subsection,
1094 an independent special hospital district may pledge surtax
1095 proceeds to service new or existing bond indebtedness and may
1096 use surtax proceeds to pay the direct costs incurred to finance,
1097 plan, construct, or reconstruct a public or not-for-profit
1098 hospital in the county; the costs incurred for land acquisition,
1099 land improvement, design, engineering, equipment, and furnishing
1100 related to the hospital; or the direct costs associated
1101 therewith. An independent special hospital district may use the
1102 services of the Division of Bond Finance of the State Board of

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1103 Administration pursuant to the State Bond Act to issue bonds
1104 under this paragraph.

1105 3. Any county having a population of fewer than 50,000
1106 residents at the time bonds authorized in this paragraph are
1107 issued shall retain the authority granted under this paragraph
1108 throughout the term of such bonds, including the term of any
1109 refinancing bonds, regardless of any subsequent increase in
1110 population to 50,000 or more residents.

1111 4. If the indebtedness issued by one independent special
1112 hospital district expires before the indebtedness issued by
1113 another independent special hospital district, the full amount
1114 of the surtax proceeds shall be applied to service the remaining
1115 indebtedness until the indebtedness is extinguished.

1116 Section 14. Paragraph (g) of subsection (5) of section
1117 212.08, Florida Statutes, is amended, and paragraph (ggg) is
1118 added to subsection (7) of that section, to read:

1119 212.08 Sales, rental, use, consumption, distribution, and
1120 storage tax; specified exemptions.--The sale at retail, the
1121 rental, the use, the consumption, the distribution, and the
1122 storage to be used or consumed in this state of the following
1123 are hereby specifically exempt from the tax imposed by this
1124 chapter.

1125 (5) EXEMPTIONS; ACCOUNT OF USE.--

1126 (g) Building materials used in the rehabilitation of real
1127 property located in an enterprise zone.--

1128 1. Building materials used in the rehabilitation of real
1129 property located in an enterprise zone are ~~shall be~~ exempt from
1130 the tax imposed by this chapter upon an affirmative showing to
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1131 the satisfaction of the department that the items have been used
1132 for the rehabilitation of real property located in an enterprise
1133 zone. Except as provided in subparagraph 2., this exemption
1134 inures to the owner, lessee, or lessor at the time of the
1135 ~~rehabilitated~~ real property located in an enterprise zone is
1136 rehabilitated but only through a refund of previously paid
1137 taxes. To receive a refund pursuant to this paragraph, the
1138 owner, lessee, or lessor of the rehabilitated real property
1139 ~~located in an enterprise zone~~ must file an application under
1140 oath with the governing body or enterprise zone development
1141 agency having jurisdiction over the enterprise zone where the
1142 business is located, as applicable. A single application for
1143 refund may be submitted for multiple, contiguous parcels that
1144 were parts of a single parcel that was divided as part of the
1145 rehabilitation of the property. All other requirements of this
1146 paragraph apply to each parcel on an individual basis. The
1147 application must include, which includes:

- 1148 a. The name and address of the person claiming the refund.
1149 b. An address and assessment roll parcel number of the
1150 rehabilitated real property ~~in an enterprise zone~~ for which a
1151 refund of previously paid taxes is being sought.
1152 c. A description of the improvements made to accomplish
1153 the rehabilitation of the real property.
1154 d. A copy of a valid the building permit issued by the
1155 county or municipal building department for the rehabilitation
1156 of the real property.
1157 e. A sworn statement, under ~~the~~ penalty of perjury, from
1158 the general contractor licensed in this state with whom the

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1159 applicant contracted to make the improvements necessary to
1160 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
1161 which statement lists the building materials used in the
1162 rehabilitation of the real property, the actual cost of the
1163 building materials, and the amount of sales tax paid in this
1164 state on the building materials. ~~If In the event that~~ a general
1165 contractor has not been used, the applicant shall provide the
1166 ~~this~~ information in a sworn statement, ~~under the~~ penalty of
1167 perjury. Copies of the invoices which evidence the purchase of
1168 the building materials used in the ~~such~~ rehabilitation and the
1169 payment of sales tax on the building materials shall be attached
1170 to the sworn statement ~~provided by the general contractor or by~~
1171 ~~the applicant~~. Unless the actual cost of building materials used
1172 in the rehabilitation of real property and the payment of sales
1173 taxes due are ~~thereon is~~ documented by a general contractor or
1174 by the applicant in this manner, the cost of such building
1175 materials shall be an amount equal to 40 percent of the increase
1176 in assessed value for ad valorem tax purposes.

1177 f. The identifying number assigned pursuant to s. 290.0065
1178 to the enterprise zone in which the rehabilitated real property
1179 is located.

1180 g. A certification by the local building code inspector
1181 that the improvements necessary for rehabilitating to accomplish
1182 ~~the rehabilitation of~~ the real property are substantially
1183 completed.

1184 h. Whether the business is a small business as defined by
1185 s. 288.703(1).

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1186 i. If applicable, the name and address of each permanent
1187 employee of the business, including, for each employee who is a
1188 resident of an enterprise zone, the identifying number assigned
1189 pursuant to s. 290.0065 to the enterprise zone in which the
1190 employee resides.

1191 2. This exemption inures to a municipality ~~city~~, county,
1192 other governmental unit or agency, or nonprofit community-based
1193 organization ~~through a refund of previously paid taxes~~ if the
1194 building materials used in the rehabilitation of real property
1195 located in an enterprise zone are paid ~~for~~ from the funds of a
1196 community development block grant, State Housing Initiatives
1197 Partnership Program, or similar grant or loan program. To
1198 receive a refund of previously paid taxes ~~pursuant to this~~
1199 ~~paragraph~~, a municipality ~~city~~, county, other governmental unit
1200 or agency, or nonprofit community-based organization must file
1201 an application which includes the same information required ~~to~~
1202 ~~be provided~~ in subparagraph 1. ~~by an owner, lessee, or lessor of~~
1203 ~~rehabilitated real property~~. In addition, the application must
1204 include a sworn statement signed by the chief executive officer
1205 of the municipality ~~city~~, county, other governmental unit or
1206 agency, or nonprofit community-based organization seeking a
1207 refund which states that the building materials for which a
1208 refund is sought were paid ~~for~~ from the funds of a community
1209 development block grant, State Housing Initiatives Partnership
1210 Program, or similar grant or loan program.

1211 3. Within 10 working days after receipt of an application,
1212 the governing body or enterprise zone development agency shall
1213 review the application to determine if it contains all the

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1214 information required under ~~pursuant to~~ subparagraph 1. or
1215 subparagraph 2. and meets the criteria set out in this
1216 paragraph. The governing body or agency shall certify all
1217 applications that contain the required information ~~required~~
1218 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and meet the
1219 criteria set out in this paragraph as eligible to receive a
1220 refund. If applicable, the governing body or agency shall also
1221 certify that ~~if~~ 20 percent of the employees of the business are
1222 residents of an enterprise zone, excluding temporary and part-
1223 time employees. The certification must ~~shall~~ be in writing, and
1224 a copy ~~of the certification shall be~~ transmitted to the
1225 executive director of the department ~~of Revenue~~. The applicant
1226 is ~~shall be~~ responsible for forwarding a certified application
1227 to the department within the time specified in subparagraph 4.

1228 4. An application for a refund pursuant to this paragraph
1229 must be submitted to the department within 6 months after ~~the~~
1230 ~~rehabilitation of the property is deemed to be substantially~~
1231 ~~completed by the local building code inspector or by September 1~~
1232 ~~after~~ the rehabilitated property is first subject to assessment.

1233 5. Only ~~Not more than~~ one exemption through a refund of
1234 previously paid taxes for the rehabilitation of real property is
1235 allowed ~~shall be permitted~~ for any single parcel of property
1236 unless there is a change in ownership, a new lessor, or a new
1237 lessee of the real property. A ~~No~~ refund may not ~~shall~~ be
1238 granted pursuant to this paragraph unless the amount to be
1239 refunded exceeds \$500. The ~~No~~ refund may not ~~granted pursuant to~~
1240 ~~this paragraph shall~~ exceed the lesser of 97 percent of the
1241 Florida sales or use tax paid on the cost of the building

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1242 materials used in the rehabilitation of the real property as
1243 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if
1244 at least ~~no less than~~ 20 percent of the employees of the
1245 business are residents of an enterprise zone, excluding
1246 temporary and part-time employees, the amount of refund may
1247 ~~granted pursuant to this paragraph shall~~ not exceed the lesser
1248 of 97 percent of the sales tax paid on the cost of such building
1249 materials or \$10,000. A refund approved pursuant to this
1250 paragraph must ~~shall~~ be made within 30 days after ~~of~~ formal
1251 approval by the department of the application for the refund.
1252 This subparagraph shall apply retroactively to July 1, 2005.

1253 6. The department shall adopt rules governing the manner
1254 and form of refund applications and may establish guidelines as
1255 to the requisites for an affirmative showing of qualification
1256 for exemption under this paragraph.

1257 7. The department shall deduct an amount equal to 10
1258 percent of each refund granted under ~~the provisions of~~ this
1259 paragraph from the amount transferred into the Local Government
1260 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
1261 for the county area in which the rehabilitated real property is
1262 located and shall transfer that amount to the General Revenue
1263 Fund.

1264 8. For the purposes of the exemption provided in this
1265 paragraph:

1266 a. "Building materials" means tangible personal property
1267 which becomes a component part of improvements to real property.

1268 b. "Real property" has the same meaning as provided in s.
1269 192.001(12).

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1270 c. "Rehabilitation of real property" means the
1271 reconstruction, renovation, restoration, rehabilitation,
1272 construction, or expansion of improvements to real property.

1273 d. "Substantially completed" has the same meaning as
1274 provided in s. 192.042(1).

1275 9. This paragraph expires on the date specified in s.
1276 290.016 for the expiration of the Florida Enterprise Zone Act.

1277 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
1278 entity by this chapter do not inure to any transaction that is
1279 otherwise taxable under this chapter when payment is made by a
1280 representative or employee of the entity by any means,
1281 including, but not limited to, cash, check, or credit card, even
1282 when that representative or employee is subsequently reimbursed
1283 by the entity. In addition, exemptions provided to any entity by
1284 this subsection do not inure to any transaction that is
1285 otherwise taxable under this chapter unless the entity has
1286 obtained a sales tax exemption certificate from the department
1287 or the entity obtains or provides other documentation as
1288 required by the department. Eligible purchases or leases made
1289 with such a certificate must be in strict compliance with this
1290 subsection and departmental rules, and any person who makes an
1291 exempt purchase with a certificate that is not in strict
1292 compliance with this subsection and the rules is liable for and
1293 shall pay the tax. The department may adopt rules to administer
1294 this subsection.

1295 (ggg) Aircraft temporarily in the state.--

1296 1. An aircraft owned by a nonresident is exempt from the
1297 use tax imposed under this chapter if the aircraft enters and

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1298 remains in this state for less than a total of 21 days during
1299 the 6-month period after the date of purchase. The temporary use
1300 of the aircraft and subsequent removal from this state may be
1301 proven by invoices for fuel, tie-down, or hangar charges issued
1302 by out-of-state vendors or suppliers or similar documentation
1303 that clearly and specifically identifies the aircraft. The
1304 exemption created by this subparagraph shall be allowed in
1305 addition to the provisions contained in subparagraph 2. and s.
1306 212.05(1)(a).

1307 2. An aircraft owned by a nonresident is exempt from the
1308 use tax imposed under this chapter if the aircraft enters or
1309 remains in this state exclusively for purposes of flight
1310 training, repairs, alterations, refitting, or modification. Such
1311 flight training, repairs, alterations, refitting, or
1312 modification shall be supported by written documentation issued
1313 by in-state vendors or suppliers which clearly and specifically
1314 identifies the aircraft. The exemption created by this
1315 subparagraph shall be allowed in addition to the provisions
1316 contained in subparagraph 1. and s. 212.05(1)(a).

1317 Section 15. Subsection (6) of section 213.015, Florida
1318 Statutes, is amended to read:

1319 213.015 Taxpayer rights.--There is created a Florida
1320 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
1321 and property of Florida taxpayers are adequately safeguarded and
1322 protected during tax assessment, collection, and enforcement
1323 processes administered under the revenue laws of this state. The
1324 Taxpayer's Bill of Rights compiles, in one document, brief but
1325 comprehensive statements which explain, in simple, nontechnical

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1326 terms, the rights and obligations of the Department of Revenue
1327 and taxpayers. Section 192.0105 provides additional rights
1328 afforded to payors of property taxes and assessments. The rights
1329 afforded taxpayers to ensure that their privacy and property are
1330 safeguarded and protected during tax assessment and collection
1331 are available only insofar as they are implemented in other
1332 parts of the Florida Statutes or rules of the Department of
1333 Revenue. The rights so guaranteed Florida taxpayers in the
1334 Florida Statutes and the departmental rules are:

1335 (6) The right to be informed of impending collection
1336 actions which require sale or seizure of property or freezing of
1337 assets, except jeopardy assessments, and the right to at least
1338 30 days' notice in which to pay the liability or seek further
1339 review (see ss. 198.20, 199.262, 201.16, 206.075, 206.24,
1340 211.125(5), 212.03(8)~~(5)~~, 212.0305(3)(m)~~(j)~~, 212.04(7),
1341 212.14(1), 213.73(3), 213.731, and 220.739).

1342 Section 16. Subsection (5) of section 213.053, Florida
1343 Statutes, is amended to read:

1344 213.053 Confidentiality and information sharing.--

1345 (5) Nothing contained in this section shall prevent the
1346 department from:

1347 (a) Publishing statistics so ~~classified~~ as to prevent the
1348 identification of particular accounts, reports, declarations, or
1349 returns; or

1350 (b) Using telephone, electronic mail, facsimile, or other
1351 electronic means to:

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1352 1. Distribute tax information regarding changes in law,
1353 tax rates, interest rates, or other information that is not
1354 specific to a particular taxpayer;

1355 2. Provide reminders of due dates;

1356 3. Respond to a taxpayer that has provided and authorized
1357 the department to use an electronic mail address that does not
1358 support encryption; or

1359 4. Request a taxpayer to contact the department ~~Disclosing~~
1360 ~~to the Chief Financial Officer the names and addresses of those~~
1361 ~~taxpayers who have claimed an exemption pursuant to former s.~~
1362 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

1363 Section 17. Subsection (8) of section 213.67, Florida
1364 Statutes, is amended to read:

1365 213.67 Garnishment.--

1366 (8) An action may not be brought to contest a notice of
1367 intent to levy under chapter 120 or in circuit court if the
1368 petition is postmarked or delivered to a third party commercial
1369 carrier for delivery or the action is filed more, later than 21
1370 days after the date of receipt of the notice of intent to levy.

1371 Section 18. Effective upon this act becoming a law,
1372 operating retroactively to January 1, 2008, and applying to
1373 returns due on or after January 1, 2008, subsection (2) of
1374 section 220.21, Florida Statutes, is amended to read:

1375 220.21 Returns and records; regulations.--

1376 (2) A taxpayer who is required to file its federal income
1377 tax return by electronic means on a separate or consolidated
1378 basis shall also file returns required by this chapter by
1379 electronic means. Pursuant to ~~For the reasons described in s.~~
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1380 213.755(9), the department may waive the requirement to file a
1381 return by electronic means for taxpayers that are unable to
1382 comply despite good faith efforts or due to circumstances beyond
1383 the taxpayer's reasonable control. The provisions of this
1384 subsection are in addition to the requirements of s. 213.755 to
1385 electronically file returns and remit payments ~~required~~ under
1386 this chapter. The department may prescribe by rule the format
1387 and instructions ~~necessary~~ for electronic filing to ensure a
1388 full collection of taxes due. In addition to the authority
1389 granted under s. 213.755, the acceptable method of transfer, the
1390 method, form, and content of the electronic data interchange,
1391 and the means, if any, by which the taxpayer is ~~will be~~ provided
1392 with an acknowledgment may be prescribed by the department. If
1393 the taxpayer fails ~~In the case of any failure~~ to comply with the
1394 electronic filing requirements of this subsection, a penalty
1395 shall be added to the amount of tax due with the ~~such~~ return
1396 equal to 5 percent of the amount of such tax ~~for the first 30~~
1397 ~~days the return is not filed electronically, with an additional~~
1398 ~~5 percent of such tax for each additional month or fraction~~
1399 ~~thereof~~, not to exceed \$250 in the aggregate. The department may
1400 settle or compromise the penalty pursuant to s. 213.21. This
1401 penalty is in addition to any other penalty that may be
1402 applicable and shall be assessed, collected, and paid in the
1403 same manner as taxes.

1404 Section 19. Paragraph (c) of subsection (1) of section
1405 336.021, Florida Statutes, is amended to read:

1406 336.021 County transportation system; levy of ninth-cent
1407 fuel tax on motor fuel and diesel fuel.--

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1408 (1)
1409 (c) Local option taxes collected on sales or use of diesel
1410 fuel in this state shall be distributed in the following manner:
1411 1. The fiscal year of July 1, 1995, through June 30, 1996,
1412 shall be the base year for all distributions.
1413 2. Each year the tax collected, less the service and
1414 administrative charges enumerated in s. 215.20 and the
1415 allowances allowed under s. 206.91, on the number of gallons
1416 reported, up to the total number of gallons reported in the base
1417 year, shall be distributed to each county using the distribution
1418 percentage calculated for the base year.
1419 3. After the distribution of taxes pursuant to
1420 subparagraph 4. 2-, additional taxes available for distribution
1421 shall first be distributed pursuant to this subparagraph. A
1422 distribution shall be made to each county in which a qualified
1423 new retail station is located. A qualified new retail station is
1424 a retail station that began operation after June 30, 1996, and
1425 that has sales of diesel fuel exceeding 50 percent of the sales
1426 of diesel fuel reported in the county in which it is located
1427 during the 1995-1996 state fiscal year. The determination of
1428 whether a new retail station is qualified shall be based on the
1429 total gallons of diesel fuel sold at the station during each
1430 full month of operation during the 12-month period ending
1431 January 31, divided by the number of full months of operation
1432 during those 12 months, and the result multiplied by 12. The
1433 amount distributed pursuant to this subparagraph to each county
1434 in which a qualified new retail station is located shall equal
1435 the local option taxes due on the gallons of diesel fuel sold by

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1436 the new retail station during the year ending January 31, less
1437 the service charges enumerated in s. 215.20 and the dealer
1438 allowance provided for by s. 206.91. Gallons of diesel fuel sold
1439 at the qualified new retail station shall be certified to the
1440 department by the county requesting the additional distribution
1441 by June 15, 1997, and by March 1 in each subsequent year. The
1442 certification shall include the beginning inventory, fuel
1443 purchases and sales, and the ending inventory for the new retail
1444 station for each month of operation during the year, the
1445 original purchase invoices for the period, and any other
1446 information the department deems reasonable and necessary to
1447 establish the certified gallons. The department may review and
1448 audit the retail dealer's records provided to a county to
1449 establish the gallons sold by the new retail station.

1450 Notwithstanding the provisions of this subparagraph, when more
1451 than one county qualifies for a distribution pursuant to this
1452 subparagraph and the requested distributions exceed the total
1453 taxes available for distribution, each county shall receive a
1454 prorated share of the moneys available for distribution.

1455 4. After the distribution of taxes pursuant to
1456 subparagraph 2. ~~3.~~, all additional taxes available for
1457 distribution, with the exception of those provided in
1458 subparagraph 3., shall be distributed based on vehicular diesel
1459 fuel storage capacities in each county pursuant to this
1460 subparagraph. The total vehicular diesel fuel storage capacity
1461 shall be established for each fiscal year based on the
1462 registration of facilities with the Department of Environmental
1463 Protection as required by s. 376.303 for the following facility

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1464 types: retail stations, fuel user/nonretail, state government,
1465 local government, and county government. Each county shall
1466 receive a share of the total taxes available for distribution
1467 pursuant to this subparagraph equal to a fraction, the numerator
1468 of which is the storage capacity located within the county for
1469 vehicular diesel fuel in the facility types listed in this
1470 subparagraph and the denominator of which is the total statewide
1471 storage capacity for vehicular diesel fuel in those facility
1472 types. The vehicular diesel fuel storage capacity for each
1473 county and facility type shall be that established by the
1474 Department of Environmental Protection by June 1, 1997, for the
1475 1996-1997 fiscal year, and by January 31 for each succeeding
1476 fiscal year. The storage capacities so established shall be
1477 final. The storage capacity for any new retail station for which
1478 a county receives a distribution pursuant to subparagraph 3.
1479 shall not be included in the calculations pursuant to this
1480 subparagraph.

1481 Section 20. Paragraph (b) of subsection (2) of section
1482 443.1215, Florida Statutes, is amended to read:

1483 443.1215 Employers.--

1484 (2)

1485 (b) In determining whether an employing unit for which
1486 service, other than agricultural labor, is also performed is an
1487 employer under paragraph (1)(a), paragraph (1)(b), paragraph
1488 (1)(c), or subparagraph (1)(d)2., the wages earned or the
1489 employment of an employee performing service in agricultural
1490 labor may not be taken into account. If an employing unit is
1491 determined to be an employer of agricultural labor, the

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1492 employing unit is considered an employer for purposes of
1493 paragraph (1)(a) ~~subsection (1)~~.

1494 Section 21. Section 695.22, Florida Statutes, is amended
1495 to read:

1496 695.22 Daily schedule of deeds and conveyances filed for
1497 record to be furnished property appraiser.--After October 1,
1498 1945, the several clerks of the circuit courts shall keep and
1499 furnish to the respective county property appraisers in the
1500 counties where such instruments are recorded a daily schedule of
1501 the aforesaid deeds and conveyances so filed for recordation, in
1502 which schedule shall be set forth the name of the grantor or
1503 grantors, the names and addresses of each grantee, the actual
1504 purchase price or other valuable consideration paid for the
1505 property conveyed, and a description of the land as specified in
1506 each instrument so filed.

1507 Section 22. Paragraph (g) is added to subsection (1) of
1508 section 695.26, Florida Statutes, to read:

1509 695.26 Requirements for recording instruments affecting
1510 real property.--

1511 (1) No instrument by which the title to real property or
1512 any interest therein is conveyed, assigned, encumbered, or
1513 otherwise disposed of shall be recorded by the clerk of the
1514 circuit court unless:

1515 (g) The actual purchase price or other valuable
1516 consideration paid for the real property or interest conveyed,
1517 assigned, encumbered, or otherwise disposed of is legibly
1518 printed, typewritten, or stamped upon the instrument.

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1519 Section 23. Effective upon this act becoming a law and
1520 applicable to assessments beginning January 1, 2009, section
1521 193.011, Florida Statutes, is amended to read:

1522 193.011 Factors to consider in deriving just
1523 valuation.--In arriving at just valuation as required under s.
1524 4, Art. VII of the State Constitution, the property appraiser
1525 shall take into consideration the following factors:

1526 (1) The present cash value of the property, which is the
1527 amount a willing purchaser would pay a willing seller, exclusive
1528 of reasonable fees and costs of purchase, in cash or the
1529 immediate equivalent thereof in a transaction at arm's length;

1530 (2) The highest and best use to which the property can be
1531 expected to be put in the immediate future and the present use
1532 of the property, taking into consideration any applicable
1533 judicial limitation, local or state land use regulation, or
1534 historic preservation ordinance, and any zoning changes and
1535 permits necessary to achieve the highest and best use, and
1536 considering any moratorium imposed by executive order, law,
1537 ordinance, regulation, resolution, or proclamation adopted by
1538 any governmental body or agency or the Governor when the
1539 moratorium or judicial limitation prohibits or restricts the
1540 development or improvement of property as otherwise authorized
1541 by applicable law. The applicable governmental body or agency or
1542 the Governor shall notify the property appraiser in writing of
1543 any executive order, ordinance, regulation, resolution, or
1544 proclamation it adopts imposing any such limitation, regulation,
1545 or moratorium;

1546 (3) The location of said property;

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- 1547 (4) The quantity or size of said property;
- 1548 (5) The cost of said property and the present replacement
1549 value of any improvements thereon;
- 1550 (6) The condition of said property. When determining the
1551 condition of the property, the property appraiser shall consider
1552 physical deterioration, functional obsolescence, and external
1553 obsolescence;
- 1554 (7) The income from said property; and
- 1555 (8) The net proceeds of the sale of the property, as
1556 received by the seller, after deduction of all of the usual and
1557 reasonable fees and costs of the sale, including the costs and
1558 expenses of financing, and allowance for unconventional or
1559 atypical terms of financing arrangements, and including the
1560 costs of removal of tangible personal property. When the net
1561 proceeds of the sale of any property are utilized, directly or
1562 indirectly, in the determination of just valuation of realty of
1563 the sold parcel or any other parcel under the provisions of this
1564 section, the property appraiser, for the purposes of such
1565 determination, shall exclude any portion of such net proceeds
1566 attributable to payments for household furnishings or other
1567 items of personal property.

1568 Section 24. Section 193.016, Florida Statutes, is amended
1569 to read:

1570 193.016 Property appraiser's assessment; effect of
1571 determinations by value adjustment board.--If the property
1572 appraiser's assessment of the same ~~items of tangible personal~~
1573 property in the previous year was adjusted by the value
1574 adjustment board and the decision of the board to reduce the

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1575 assessment was not successfully appealed by the property
1576 appraiser, the property appraiser shall consider the reduced
1577 value values determined by the value adjustment board in
1578 assessing the those items of tangible personal property. If the
1579 property appraiser adjusts upward the reduced value values
1580 previously determined by the value adjustment board, the
1581 property appraiser shall assert additional basic and underlying
1582 facts not properly considered by the value adjustment board as
1583 the basis for the increased valuation notwithstanding the prior
1584 adjustment by the board.

1585 Section 25. Section 193.018, Florida Statutes, is created
1586 to read:

1587 193.018 Assessment of deed-restricted property.--

1588 (1) The owner of residential rental property, multiunit
1589 commercial rental property, property used as a marina,
1590 waterfront property used exclusively for commercial fishing
1591 purposes, or property rented for use by mobile homes may enter
1592 into a deed-restriction agreement with the county to maintain
1593 the property at its current use for a period of at least 5
1594 years.

1595 (2) The property appraiser shall consider the deed-
1596 restriction agreement in determining the just value of the
1597 property.

1598 (3) If, prior to the expiration of the deed-restriction
1599 agreement, the property is not used for the purposes set forth
1600 in the deed-restriction agreement, the deed-restriction
1601 agreement shall be terminated and the property owner shall pay
1602 to the county an amount equal to the additional taxes that would

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1603 have been paid in prior years had the deed-restriction agreement
1604 not been in effect, plus 12 percent interest.

1605 Section 26. Subsection (4) of section 194.011, Florida
1606 Statutes, is amended to read:

1607 194.011 Assessment notice; objections to assessments.--

1608 (4) (a) At least 15 days before the hearing, the petitioner
1609 shall provide to the property appraiser a list of evidence to be
1610 presented at the hearing, together with copies of all
1611 documentation to be considered by the value adjustment board and
1612 a summary of evidence to be presented by witnesses.

1613 (b) At least 15 ~~No later than 7~~ days before the hearing,
1614 ~~if the petitioner has provided the information required under~~
1615 ~~paragraph (a), and if requested in writing by the petitioner,~~
1616 the property appraiser shall provide to the petitioner a list of
1617 evidence to be presented at the hearing, together with copies of
1618 all documentation to be considered by the value adjustment board
1619 and a summary of evidence to be presented by witnesses. The
1620 evidence list must contain the property record card if provided
1621 by the clerk. Failure of the property appraiser to timely comply
1622 with the requirements of this paragraph shall result in a
1623 rescheduling of the hearing.

1624 Section 27. Subsection (2) of section 194.013, Florida
1625 Statutes, is amended to read:

1626 194.013 Filing fees for petitions; disposition; waiver.--

1627 (2) The value adjustment board shall waive the filing fee
1628 with respect to a petition filed by a taxpayer who is eligible
1629 to receive one or more of the exemptions under s. 6(c), (f), or
1630 (g), Art. VII of the State Constitution, regardless of whether

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1631 the taxpayer's local government grants the additional local
1632 homestead exemptions. The filing fee also shall be waived for a
1633 taxpayer who demonstrates at the time of filing, by an
1634 appropriate certificate or other documentation issued by the
1635 Department of Children and Family Services and submitted with
1636 the petition, that the petitioner is then an eligible recipient
1637 of temporary assistance under chapter 414.

1638 Section 28. Subsection (2) of section 194.032, Florida
1639 Statutes, is amended to read:

1640 194.032 Hearing purposes; timetable.--

1641 (2) The clerk of the governing body of the county shall
1642 prepare a schedule of appearances before the board based on
1643 petitions timely filed with him or her. The clerk shall notify
1644 each petitioner of the scheduled time of his or her appearance
1645 no less than 25 calendar days prior to the day of such scheduled
1646 appearance. Upon receipt of this notification, the petitioner
1647 shall have the right to reschedule the hearing for the failure
1648 of the property appraiser to comply with the requirements of s.
1649 194.011(4)(b). The hearing shall be rescheduled no sooner than
1650 15 days after the property appraiser complies with the
1651 requirements of s. 194.011(4)(b). The petitioner shall also have
1652 the right to reschedule the hearing a single time by submitting
1653 to the clerk of the governing body of the county a written
1654 request to reschedule, no less than 5 calendar days before the
1655 day of the originally scheduled hearing. Additional rescheduling
1656 of the hearing may be granted to the taxpayer upon receipt of an
1657 affidavit from a physician that states a medical reason as to
1658 why the petitioner needs to reschedule the hearing. A copy of

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1659 the property record card containing relevant information used in
1660 computing the taxpayer's current assessment shall be included
1661 with such notice, if said card was requested by the taxpayer.
1662 Such request shall be made by checking an appropriate box on the
1663 petition form. No petitioner shall be required to wait for more
1664 than 2 4 hours from the scheduled time; and, if his or her
1665 petition is not heard in that time, the petitioner may, at his
1666 or her option, report to the chairperson of the meeting that he
1667 or she intends to leave; and, if he or she is not heard
1668 immediately, the petitioner's hearing shall be rescheduled for a
1669 time reserved exclusively for the petitioner ~~administrative~~
1670 ~~remedies will be deemed to be exhausted, and he or she may seek~~
1671 ~~further relief as he or she deems appropriate.~~ Failure on three
1672 occasions with respect to any single tax year to convene at the
1673 scheduled time of meetings of the board shall constitute grounds
1674 for removal from office by the Governor for neglect of duties.

1675 Section 29. Subsection (2) of section 194.034, Florida
1676 Statutes, is amended to read:

1677 194.034 Hearing procedures; rules.--

1678 (2) In each case, except when a complaint is withdrawn by
1679 the petitioner or is acknowledged as correct by the property
1680 appraiser, the value adjustment board shall render a written
1681 decision. All such decisions shall be issued within 20 calendar
1682 days of the last day the board is in session under s. 194.032.
1683 The decision of the board shall contain findings of fact and
1684 conclusions of law and shall include reasons for upholding or
1685 overturning the determination of the property appraiser. If the
1686 determination of the property appraiser is overturned, the board

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1687 shall order the refunding of the filing fee required by s.
1688 194.013. When a special magistrate has been appointed, the
1689 recommendations of the special magistrate shall be considered by
1690 the board. The clerk, upon issuance of the decisions, shall, on
1691 a form provided by the Department of Revenue, notify by first-
1692 class mail each taxpayer, the property appraiser, and the
1693 department of the decision of the board.

1694 Section 30. Subsection (3) is added to section 194.192,
1695 Florida Statutes, to read:

1696 194.192 Costs; interest on unpaid taxes; penalty; attorney
1697 fees.--

1698 (3) If the court finds that the amount owed by the
1699 taxpayer is less than the amount of tax paid, the court shall
1700 enter judgment against the appraiser for the difference and for
1701 interest on the difference at the rate of 12 percent per year
1702 from the date of payment. If the final assessment established by
1703 the court is lower than the value assessed by the property
1704 appraiser by more than 10 percent, the court shall assess and
1705 award reasonable attorney fees to the taxpayer.

1706 Section 31. Subsection (46) of section 420.507, Florida
1707 Statutes, is amended to read:

1708 420.507 Powers of the corporation.--The corporation shall
1709 have all the powers necessary or convenient to carry out and
1710 effectuate the purposes and provisions of this part, including
1711 the following powers which are in addition to all other powers
1712 granted by other provisions of this part:

1713 (46) To require, as a condition of financing a multifamily
1714 rental project, that an agreement be recorded in the official

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1715 records of the county where the real property is located, which
1716 requires that the project be used for housing defined as
1717 affordable in s. 420.0004(3) by persons defined in s.
1718 420.0004(8), (10), (11), and (15). Such an agreement is a state
1719 land use regulation that limits the highest and best use of the
1720 property within the meaning of s. 193.011(1)(b)~~(2)~~.

1721 Section 32. Section 213.25, Florida Statutes, is amended
1722 to read:

1723 213.25 Refunds; credits; right of setoff.-- If ~~In any~~
1724 ~~instance that~~ a taxpayer has a refund or credit due for an
1725 overpayment of taxes assessed under chapter 443 or any of the
1726 chapters specified in s. 72.011(1), the department may reduce
1727 such refund or credit to the extent of any billings not subject
1728 to protest under chapter 443 or s. 213.21 for the same or any
1729 other tax owed by the same taxpayer.

1730 Section 33. Section 213.054, Florida Statutes, is
1731 repealed.

1732 Section 34. Except as otherwise expressly provided in this
1733 act, and except for this section, which shall take effect upon
1734 becoming a law, this act shall take effect July 1, 2008.

1735
1736
1737 -----

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

1738
1739 Remove the entire title and insert:

1740 A bill to be entitled

1741 An act relating to tax administration; amending s. 72.011, F.S.;
1742 revising procedures for actions to contest a tax matter;

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1743 amending s. 125.0104, F.S.; revising the list of living quarters
1744 or accommodations the rental or lease of which is subject to the
1745 tourist development tax; providing definitions; providing for
1746 taxation of regulated short-term products; providing that the
1747 occupancy of a timeshare resort and membership or transaction
1748 fee paid by a timeshare owner are not a privilege subject to
1749 taxation; providing that consideration paid for the purchase of
1750 a timeshare license in a timeshare plan is rent subject to
1751 taxation; authorizing the Department of Revenue to establish
1752 audit procedures and to assess for delinquent taxes; requiring
1753 the person operating transient accommodations to separately
1754 state the tax charged on a receipt or other documentation;
1755 providing that persons facilitating the booking of reservations
1756 are not required to separately state tax amounts charged;
1757 requiring that such amounts be remitted as tax and classified as
1758 county funds; providing additional specified uses for certain
1759 tourist tax revenues by certain counties; specifying that
1760 certain provisions of the act are clarifying and remedial in
1761 nature and are not a basis for assessments of tax or for refunds
1762 of tax for periods before the effective date of the act;
1763 amending s. 125.0108, F.S.; revising the list of living quarters
1764 or accommodations the rental or lease of which is subject to
1765 taxation; providing definitions; providing for taxation of
1766 regulated short-term products; providing that the occupancy of a
1767 timeshare resort and membership or transaction fee paid by a
1768 timeshare owner are not a privilege subject to taxation;
1769 providing that consideration paid for the purchase of a
1770 timeshare license in a timeshare plan is rent subject to

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Amendment No.

1771 taxation; authorizing the department to establish audit
1772 procedures and assess for delinquent taxes; requiring the person
1773 operating transient accommodations to separately state the tax
1774 charged on a receipt or other documentation; providing that
1775 persons facilitating the booking of reservations are not
1776 required to separately state tax amounts charged; requiring that
1777 such amounts be remitted as tax and classified as county funds;
1778 specifying that certain provisions of the act are clarifying and
1779 remedial in nature and are not a basis for assessments of tax or
1780 for refunds of tax for periods before the effective date of the
1781 act; amending s. 196.192, F.S.; providing that educational
1782 institutions owned by exempt entities are also exempt from ad
1783 valorem taxation; amending s. 201.02, F.S.; requiring on certain
1784 documents a notation indicating a nonprofit organization's
1785 exemption from the documentary stamp tax; amending s. 202.29,
1786 F.S.; providing a methodology for taxpayers to report and apply
1787 credits for certain bad debts; amending ss. 212.03 and 212.0305,
1788 F.S.; revising the list of living quarters or sleeping or
1789 housekeeping accommodations that are subject to the transient
1790 rentals tax and the convention development tax; providing
1791 definitions; providing for taxation of regulated short-term
1792 products; providing that the occupancy of an accommodation of a
1793 timeshare resort and membership or transaction fee paid by a
1794 timeshare owner is not a privilege subject to taxation;
1795 providing that consideration paid for the purchase of a
1796 timeshare license in a timeshare plan is rent subject to
1797 taxation; requiring the person operating transient
1798 accommodations to separately state the tax charged on a receipt

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1799 or other documentation; providing that persons facilitating the
1800 booking of reservations are not required to separately state tax
1801 amounts charged; requiring that such amounts be remitted as tax
1802 and classified as county funds; authorizing the department to
1803 establish audit procedures and assess for delinquent taxes;
1804 specifying that certain provisions of the act are clarifying and
1805 remedial in nature and are not a basis for assessments of tax or
1806 for refunds of tax for periods before the effective date of the
1807 act; amending s. 212.031, F.S.; conforming a cross-reference;
1808 amending s. 212.055, F.S.; expanding authorization for voter-
1809 approved indigent care surtaxes; authorizing certain counties to
1810 levy a hospital surtax subject to referendum approval; providing
1811 for allocation and uses of surtax proceeds; preserving certain
1812 bonding authority; amending s. 212.08, F.S.; revising provisions
1813 relating to the tax exemption for building materials used to
1814 rehabilitate real property in enterprise zones; providing an
1815 exemption from the use tax for an aircraft that temporarily
1816 enters the state or is temporarily in the state for certain
1817 purposes; providing criteria for proof; specifying the exemption
1818 to be in addition to certain other provisions; amending s.
1819 213.015, F.S.; conforming cross-references; amending s. 213.053,
1820 F.S.; authorizing the department to send certain general
1821 information to taxpayers by electronic means; deleting a
1822 provision that allows the disclosure of certain information to
1823 the Chief Financial Officer; amending s. 213.67, F.S.; revising
1824 criteria for commencing actions to contest a tax levy; amending
1825 s. 220.21, F.S.; revising provisions relating to the electronic
1826 filing of corporate taxes; providing for retroactive operation;

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1827 providing for applicability; amending s. 336.021, F.S.; revising
1828 the order of distribution of local option fuel tax revenues;
1829 amending s. 443.1215, F.S.; revising a cross-reference; amending
1830 s. 695.22, F.S.; revising certain deeds and conveyances schedule
1831 information required to be furnished to property appraisers;
1832 amending s. 695.26, F.S.; requiring actual purchase price
1833 information to be shown on certain instruments dealing with
1834 title to real property; amending s. 193.011, F.S.; providing for
1835 consideration of zoning changes and permits in determining the
1836 highest and best use; revising the just valuation factor
1837 relating to the condition of property; including cost of removal
1838 of tangible personal property as a consideration in the net sale
1839 proceeds factor; amending s. 193.016, F.S.; providing for
1840 consideration of value adjustment board decisions for all
1841 properties; creating s. 193.018, F.S.; authorizing owners of
1842 certain properties to enter into deed-restriction agreements
1843 with counties for certain purposes; requiring property
1844 appraisers to consider deed-restriction agreements in
1845 determining just value; providing for payment of back taxes plus
1846 interest if the deed-restriction agreement is terminated early;
1847 amending s. 194.011, F.S.; revising provisions relating to
1848 provision of evidence by petitioners and property appraisers;
1849 amending s. 194.013, F.S.; requiring value adjustment boards to
1850 waive a petition filing fee for taxpayers eligible for certain
1851 constitutional exemptions; amending s. 194.032, F.S.; providing
1852 for criteria for rescheduling certain hearings under certain
1853 circumstances; amending s. 194.034, F.S.; requiring value
1854 adjustment boards to order refund of certain filing fees if a

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Amendment No.

1855 determination of a property appraiser is overturned; amending s.
1856 194.192, F.S.; providing for judgments against property
1857 appraisers under certain circumstances; providing for assessment
1858 and award of attorney fees to taxpayers under certain
1859 circumstances; amending s. 420.507, F.S.; correcting a cross-
1860 reference; amending s. 213.25, F.S.; clarifying that the
1861 department's authority to reduce tax refunds or credits by the
1862 amount of other taxes owed applies to unemployment compensation
1863 taxes; repealing s. 213.054, F.S., relating to a report naming
1864 persons who claim a deduction for the net earnings of an
1865 international banking facility; providing effective dates.

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