

HB 7147

2008

1 A bill to be entitled
2 An act relating to tax administration; amending s. 72.011,
3 F.S.; revising procedures for actions to contest a tax
4 matter; amending s. 125.0104, F.S.; revising the list of
5 living quarters or accommodations the rental or lease of
6 which is subject to the tourist development tax; providing
7 definitions; providing for taxation of regulated short-
8 term products; providing that the occupancy of a timeshare
9 resort and membership or transaction fee paid by a
10 timeshare owner are not a privilege subject to taxation;
11 providing that consideration paid for the purchase of a
12 timeshare license in a timeshare plan is rent subject to
13 taxation; authorizing the Department of Revenue to
14 establish audit procedures and to assess for delinquent
15 taxes; requiring the person operating transient
16 accommodations to separately state the tax charged on a
17 receipt or other documentation; providing that persons
18 facilitating the booking of reservations are not required
19 to separately state tax amounts charged; requiring that
20 such amounts be remitted as tax and classified as county
21 funds; providing additional specified uses for certain
22 tourist tax revenues by certain counties; specifying that
23 certain provisions of the act are clarifying and remedial
24 in nature and are not a basis for assessments of tax or
25 for refunds of tax for periods before the effective date
26 of the act; amending s. 125.0108, F.S.; revising the list
27 of living quarters or accommodations the rental or lease
28 of which is subject to taxation; providing definitions;

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29 providing for taxation of regulated short-term products;
30 providing that the occupancy of a timeshare resort and
31 membership or transaction fee paid by a timeshare owner
32 are not a privilege subject to taxation; providing that
33 consideration paid for the purchase of a timeshare license
34 in a timeshare plan is rent subject to taxation;
35 authorizing the department to establish audit procedures
36 and assess for delinquent taxes; requiring the person
37 operating transient accommodations to separately state the
38 tax charged on a receipt or other documentation; providing
39 that persons facilitating the booking of reservations are
40 not required to separately state tax amounts charged;
41 requiring that such amounts be remitted as tax and
42 classified as county funds; specifying that certain
43 provisions of the act are clarifying and remedial in
44 nature and are not a basis for assessments of tax or for
45 refunds of tax for periods before the effective date of
46 the act; amending s. 192.0105, F.S.; conforming a cross-
47 reference; amending s. 193.155, F.S.; revising the
48 assessment of homestead property damaged or destroyed by
49 misfortune or calamity; amending s. 193.461, F.S.;
50 revising criteria for classifying agricultural lands;
51 amending s. 194.011, F.S.; requiring the department to
52 develop a uniform policies and procedures manual for use
53 in proceedings before value adjustment boards; specifying
54 availability requirements for such manual; amending s.
55 194.015, F.S.; revising the membership of value adjustment
56 boards; providing for citizen members; revising criteria

57 related to appointment to such boards; revising quorum
58 requirements; deleting provisions authorizing county
59 attorneys to act as counsel for value adjustment boards;
60 amending s. 194.034, F.S.; revising requirements for
61 hearing procedures before value adjustment boards;
62 amending s. 194.035, F.S.; providing that a requirement
63 that value adjustment boards appoint special magistrates
64 for certain purposes applies to all counties; requiring
65 value adjustment boards to verify the qualifications of
66 special magistrates prior to appointment; providing
67 selection criteria; requiring that the department provide
68 training for special magistrates; providing training
69 requirements; providing for assessment and disposition of
70 tuition fees; amending s. 194.037, F.S.; revising
71 information required to be provided on the disclosure of
72 tax impact form; providing legislative intent; specifying
73 that taxpayers are precluded from having certain burdens
74 of proof; amending s. 195.002, F.S.; expanding authority
75 of the department to incur reasonable expenses; amending
76 s. 196.192, F.S.; providing that educational institutions
77 owned by exempt entities are also exempt from ad valorem
78 taxation; amending s. 201.02, F.S.; requiring on certain
79 documents a notation indicating a nonprofit organization's
80 exemption from the documentary stamp tax; amending s.
81 202.29, F.S.; providing a methodology for taxpayers to
82 report and apply credits for certain bad debts; amending
83 ss. 212.03 and 212.0305, F.S.; revising the list of living
84 quarters or sleeping or housekeeping accommodations that

85 are subject to the transient rentals tax and the
86 convention development tax; providing definitions;
87 providing for taxation of regulated short-term products;
88 providing that the occupancy of an accommodation of a
89 timeshare resort and membership or transaction fee paid by
90 a timeshare owner is not a privilege subject to taxation;
91 providing that consideration paid for the purchase of a
92 timeshare license in a timeshare plan is rent subject to
93 taxation; requiring the person operating transient
94 accommodations to separately state the tax charged on a
95 receipt or other documentation; providing that persons
96 facilitating the booking of reservations are not required
97 to separately state tax amounts charged; requiring that
98 such amounts be remitted as tax and classified as county
99 funds; authorizing the department to establish audit
100 procedures and assess for delinquent taxes; specifying
101 that certain provisions of the act are clarifying and
102 remedial in nature and are not a basis for assessments of
103 tax or for refunds of tax for periods before the effective
104 date of the act; amending s. 212.031, F.S.; conforming a
105 cross-reference; amending s. 212.055, F.S.; expanding
106 authorization for voter-approved indigent care surtaxes;
107 authorizing certain counties to levy a hospital surtax
108 subject to referendum approval; providing for allocation
109 and uses of surtax proceeds; preserving certain bonding
110 authority; amending s. 212.08, F.S.; revising provisions
111 relating to the tax exemption for building materials used
112 to rehabilitate real property in enterprise zones;

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113 providing an exemption from the sales and use tax for
114 aircraft temporarily used in this state; providing that
115 proof of temporary usage may be shown by specific
116 documentation; amending s. 213.015, F.S.; conforming
117 cross-references; amending s. 213.053, F.S.; revising
118 provisions relating to confidentiality of information
119 received by the department; authorizing the department to
120 send certain general information to taxpayers by
121 electronic means; deleting a provision that allows the
122 disclosure of certain information to the Chief Financial
123 Officer; amending s. 213.67, F.S.; revising criteria for
124 commencing actions to contest a tax levy; amending s.
125 220.21, F.S.; revising provisions relating to the
126 electronic filing of corporate taxes; providing for
127 retroactive operation; providing for applicability;
128 amending s. 336.021, F.S.; revising the order of
129 distribution of local option fuel tax revenues; amending
130 s. 443.1215, F.S.; revising a cross-reference; amending s.
131 695.22, F.S.; revising certain deeds and conveyances
132 schedule information required to be furnished to property
133 appraisers; amending s. 695.26, F.S.; requiring actual
134 purchase price information to be shown on certain
135 instruments dealing with title to real property; repealing
136 s. 213.054, F.S., relating to a report naming persons who
137 claim a deduction for the net earnings of an international
138 banking facility; providing effective dates.

139
140 Be It Enacted by the Legislature of the State of Florida:

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

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

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

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

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

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

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

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169 roominghouse, mobile home park, recreational vehicle park, ~~or~~
170 condominium, or timeshare resort for a term of 6 months or less
171 is exercising a privilege which is subject to taxation under
172 this section, unless such person rents, leases, or lets for
173 consideration any living quarters or accommodations which are
174 exempt according to the provisions of chapter 212.

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

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197 amended.

198 (c) Tax shall be due on the consideration paid for
199 occupancy in the county pursuant to a regulated short-term
200 product as defined in s. 721.05 or occupancy in the county
201 pursuant to a product that would be deemed a regulated short-
202 term product if the agreement to purchase the short-term product
203 were executed in this state. Such tax shall be collected on the
204 last day of occupancy within the county unless the consideration
205 is applied to the purchase of a timeshare estate.

206 Notwithstanding paragraphs (a) and (b), the occupancy of an
207 accommodation of a timeshare resort pursuant to a timeshare
208 plan, a multisite timeshare plan, or an exchange transaction in
209 an exchange program as defined in s. 721.05 by the owner of a
210 timeshare interest or such owner's guest, which guest is not
211 paying monetary consideration to the owner or to a third party
212 for the benefit of the owner, is not a privilege subject to
213 taxation under this section. A membership or transaction fee
214 paid by a timeshare owner that does not provide the timeshare
215 owner with a right to occupy any specific timeshare unit but
216 merely provides the timeshare owner with an opportunity to
217 exchange a timeshare interest through an exchange program is a
218 service charge and is not subject to taxation.

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

222 (e) ~~(b)~~ Subject to the provisions of this section, any
223 county in this state may levy and impose a tourist development
224 tax on the exercise within its boundaries of the taxable

225 | privilege described in paragraph (a), except that there shall be
 226 | no additional levy under this section in any cities or towns
 227 | presently imposing a municipal resort tax as authorized under
 228 | chapter 67-930, Laws of Florida, and this section shall not in
 229 | any way affect the powers and existence of any tourist
 230 | development authority created pursuant to chapter 67-930, Laws
 231 | of Florida. No county authorized to levy a convention
 232 | development tax pursuant to s. 212.0305, or to s. 8 of chapter
 233 | 84-324, Laws of Florida, shall be allowed to levy more than the
 234 | 2-percent tax authorized by this section. A county may elect to
 235 | levy and impose the tourist development tax in a subcounty
 236 | special district of the county. However, if a county so elects
 237 | to levy and impose the tax on a subcounty special district
 238 | basis, the district shall embrace all or a significant
 239 | contiguous portion of the county, and the county shall assist
 240 | the Department of Revenue in identifying the rental units
 241 | subject to tax in the district.

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

249 | (g)~~(d)~~ In addition to any 1-percent or 2-percent tax
 250 | imposed under paragraph (f) ~~(e)~~, the governing board of the
 251 | county may levy, impose, and set an additional 1 percent of each
 252 | dollar above the tax rate set under paragraph (f) ~~(e)~~ by the

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253 extraordinary vote of the governing board for the purposes set
254 forth in subsection (5) or by referendum approval by the
255 registered electors within the county or subcounty special
256 district. No county shall levy, impose, and set the tax
257 authorized under this paragraph unless the county has imposed
258 the 1-percent or 2-percent tax authorized under paragraph (f)
259 ~~(e)~~ for a minimum of 3 years prior to the effective date of the
260 levy and imposition of the tax authorized by this paragraph.
261 Revenues raised by the additional tax authorized under this
262 paragraph shall not be used for debt service on or refinancing
263 of existing facilities as specified in subparagraph (5) (a) 1.
264 unless approved by a resolution adopted by an extraordinary
265 majority of the total membership of the governing board of the
266 county. If the 1-percent or 2-percent tax authorized in
267 paragraph (f) ~~(e)~~ is levied within a subcounty special taxing
268 district, the additional tax authorized in this paragraph shall
269 only be levied therein. The provisions of paragraphs (4) (a) - (d)
270 shall not apply to the adoption of the additional tax authorized
271 in this paragraph. The effective date of the levy and imposition
272 of the tax authorized under this paragraph shall be the first
273 day of the second month following approval of the ordinance by
274 the governing board or the first day of any subsequent month as
275 may 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 (h) ~~(e)~~ The tourist development tax shall be in addition to
279 any other tax imposed pursuant to chapter 212 and in addition to
280 all other taxes and fees and the consideration for the rental or

281 lease.

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

287 (j)~~(g)~~ The person receiving the consideration for such
 288 rental or lease shall receive, account for, and remit the tax to
 289 the Department of Revenue at the time and in the manner provided
 290 for persons who collect and remit taxes under s. 212.03. The
 291 same duties and privileges imposed by chapter 212 upon dealers
 292 in tangible property, respecting the collection and remission of
 293 tax; the making of returns; the keeping of books, records, and
 294 accounts; and compliance with the rules of the Department of
 295 Revenue in the administration of that chapter shall apply to and
 296 be binding upon all persons who are subject to the provisions of
 297 this section. However, the Department of Revenue may authorize a
 298 quarterly return and payment when the tax remitted by the dealer
 299 for the preceding quarter did not exceed \$25.

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

307 (l)~~(i)~~ Collections received by the Department of Revenue
 308 from the tax, less costs of administration of this section,

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309 shall be paid and returned monthly to the county which imposed
310 the tax, for use by the county in accordance with the provisions
311 of this section. They shall be placed in the county tourist
312 development trust fund of the respective county, which shall be
313 established by each county as a condition precedent to receipt
314 of such funds.

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

318 (n)~~(k)~~ The Department of Revenue shall adopt ~~promulgate~~
319 ~~such~~ rules and ~~shall~~ prescribe and publish ~~such~~ forms ~~as may be~~
320 necessary to effectuate the purposes of this section. The
321 department may establish audit procedures and assess for
322 delinquent taxes. A person operating transient accommodations
323 shall state the tax separately from the rental charged on the
324 receipt, invoice, or other documentation issued with respect to
325 charges for transient accommodations. A person facilitating the
326 booking of reservations who is unrelated to the person operating
327 the transient accommodations in which the reservation is booked
328 is not required to separately state amounts charged on the
329 receipt, invoice, or other documentation issued by the person
330 facilitating the booking of the reservation. Any amounts
331 specifically collected as a tax are county funds and shall be
332 remitted as tax.

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

337 board of the county in order to:

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

348 2. Pay the debt service on bonds issued to finance the
 349 construction, reconstruction, or renovation of a convention
 350 center, and to pay the planning and design costs incurred prior
 351 to the issuance of such bonds.

352 3.a. Pay the operation and maintenance costs of a
 353 convention center for a period of up to 10 years. Only counties
 354 that have elected to levy the tax for the purposes authorized in
 355 subparagraph 2. may use the tax for the purposes enumerated in
 356 this subparagraph. Any county that elects to levy the tax for
 357 the purposes authorized in subparagraph 2. after July 1, 2000,
 358 may use the proceeds of the tax to pay the operation and
 359 maintenance costs of a convention center for the life of the
 360 bonds.

361 b. For counties designated as high tourism impact counties
 362 pursuant to subparagraph (p)2., pay the acquisition,
 363 construction, extension, enlargement, remodeling, repair,
 364 improvement, maintenance, operation, or promotion costs of one

365 or more publicly owned and operated sports stadiums, arenas, or
366 other sports venues within the boundaries of the county.

367 4. Promote and advertise tourism in the State of Florida
368 and nationally and internationally; however, if tax revenues are
369 expended for an activity, service, venue, or event, the
370 activity, service, venue, or event shall have as one of its main
371 purposes the attraction of tourists as evidenced by the
372 promotion of the activity, service, venue, or event to tourists.

373
374 The provision of paragraph (e) ~~(b)~~ which prohibits any county
375 authorized to levy a convention development tax pursuant to s.
376 212.0305 from levying more than the 2-percent tax authorized by
377 this section, and the provisions of paragraphs (4) (a) - (d), shall
378 not apply to the additional tax authorized in this paragraph.
379 The effective date of the levy and imposition of the tax
380 authorized under this paragraph shall be the first day of the
381 second month following approval of the ordinance by the
382 governing board or the first day of any subsequent month as may
383 be specified in the ordinance. A certified copy of such
384 ordinance shall be furnished by the county to the Department of
385 Revenue within 10 days after approval of such ordinance.

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

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

405 3. The provisions of paragraphs (4)(a)-(d) shall not apply
406 to the adoption of the additional tax authorized in this
407 paragraph. The effective date of the levy and imposition of the
408 tax authorized under this paragraph shall be the first day of
409 the second month following approval of the ordinance by the
410 governing board or the first day of any subsequent month as may
411 be specified in the ordinance. A certified copy of such
412 ordinance shall be furnished by the county to the Department of
413 Revenue within 10 days after approval of such ordinance.

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

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

421 a. The construction, reconstruction, or renovation of a
 422 facility either publicly owned and operated, or publicly owned
 423 and operated by the owner of a professional sports franchise or
 424 other lessee with sufficient expertise or financial capability
 425 to operate such facility, and to pay the planning and design
 426 costs incurred prior to the issuance of such bonds for a new
 427 professional sports franchise as defined in s. 288.1162.

428 b. The acquisition, construction, reconstruction, or
 429 renovation of a facility either publicly owned and operated, or
 430 publicly owned and operated by the owner of a professional
 431 sports franchise or other lessee with sufficient expertise or
 432 financial capability to operate such facility, and to pay the
 433 planning and design costs incurred prior to the issuance of such
 434 bonds for a retained spring training franchise.

435 2. Promote and advertise tourism in the State of Florida
 436 and nationally and internationally; however, if tax revenues are
 437 expended for an activity, service, venue, or event, the
 438 activity, service, venue, or event shall have as one of its main
 439 purposes the attraction of tourists as evidenced by the
 440 promotion of the activity, service, venue, or event to tourists.

441
 442 A county that imposes the tax authorized in this paragraph may
 443 not expend any ad valorem tax revenues for the acquisition,
 444 construction, reconstruction, or renovation of a facility for
 445 which tax revenues are used pursuant to subparagraph 1. The
 446 provision of paragraph (e) ~~(b)~~ which prohibits any county
 447 authorized to levy a convention development tax pursuant to s.
 448 212.0305 from levying more than the 2-percent tax authorized by

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449 | this section shall not apply to the additional tax authorized by
 450 | this paragraph in counties which levy convention development
 451 | taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not
 452 | apply to the adoption of the additional tax authorized in this
 453 | paragraph. The effective date of the levy and imposition of the
 454 | tax authorized under this paragraph is the first day of the
 455 | second month following approval of the ordinance by the board of
 456 | county commissioners or the first day of any subsequent month
 457 | specified in the ordinance. A certified copy of such ordinance
 458 | shall be furnished by the county to the Department of Revenue
 459 | within 10 days after approval of the ordinance.

460 | (5) AUTHORIZED USES OF REVENUE.--

461 | (d) Any use of the local option tourist development tax
 462 | revenues collected pursuant to this section for a purpose not
 463 | expressly authorized by paragraph (3) (o) ~~(l)~~ or paragraph
 464 | (3) (q) ~~(n)~~ or paragraph (a), paragraph (b), or paragraph (c) of
 465 | this subsection is expressly prohibited.

466 | (6) REFERENDUM.--

467 | (a) No ordinance enacted by any county levying the tax
 468 | authorized by paragraphs (3) (e) ~~(b)~~ and (f) ~~(e)~~ shall take effect
 469 | until the ordinance levying and imposing the tax has been
 470 | approved in a referendum election by a majority of the electors
 471 | voting in such election in the county or by a majority of the
 472 | electors voting in the subcounty special tax district affected
 473 | by the tax.

474 | (d) In any case where a referendum levying and imposing
 475 | the tax has been approved pursuant to this section and 15
 476 | percent of the electors in the county or 15 percent of the

477 electors in the subcounty special district in which the tax is
 478 levied file a petition with the board of county commissioners
 479 for a referendum to repeal the tax, the board of county
 480 commissioners shall cause an election to be held for the repeal
 481 of the tax which election shall be subject only to the
 482 outstanding bonds for which the tax has been pledged. However,
 483 the repeal of the tax shall not be effective with respect to any
 484 portion of taxes initially levied in November 1989, which has
 485 been pledged or is being used to support bonds under paragraph
 486 (3) (g) ~~(d)~~ or paragraph (3) (o) ~~(l)~~ until the retirement of those
 487 bonds.

488 (10) LOCAL ADMINISTRATION OF TAX.--

489 (c) A county adopting an ordinance providing for the
 490 collection and administration of the tax on a local basis shall
 491 also adopt an ordinance electing either to assume all
 492 responsibility for auditing the records and accounts of dealers,
 493 and assessing, collecting, and enforcing payments of delinquent
 494 taxes, or to delegate such authority to the Department of
 495 Revenue. If the county elects to assume such responsibility, it
 496 shall be bound by all rules promulgated by the Department of
 497 Revenue pursuant to paragraph (3) (n) ~~(k)~~, as well as those rules
 498 pertaining to the sales and use tax on transient rentals imposed
 499 by s. 212.03. The county may use any power granted in this
 500 section to the department to determine the amount of tax,
 501 penalties, and interest to be paid by each dealer and to enforce
 502 payment of such tax, penalties, and interest. The county may use
 503 a certified public accountant licensed in this state in the
 504 administration of its statutory duties and responsibilities.

505 Such certified public accountants are bound by the same
 506 confidentiality requirements and subject to the same penalties
 507 as the county under s. 213.053. If the county delegates such
 508 authority to the department, the department shall distribute any
 509 collections so received, less costs of administration, to the
 510 county. The amount deducted for costs of administration by the
 511 department shall be used only for those costs which are solely
 512 and directly attributable to auditing, assessing, collecting,
 513 processing, and enforcing payments of delinquent taxes
 514 authorized in this section. If a county elects to delegate such
 515 authority to the department, the department shall audit only
 516 those businesses in the county that it audits pursuant to
 517 chapter 212.

518 Section 3. The amendments made by this act to section
 519 125.0104, Florida Statutes, are intended to be clarifying and
 520 remedial in nature and are not a basis for assessments of tax
 521 for periods before July 1, 2008, or for refunds of tax for
 522 periods before July 1, 2008.

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

526 125.0108 Areas of critical state concern; tourist impact tax.--

527 (1)

528 (b)1. It is declared to be the intent of the Legislature
 529 that every person who rents, leases, or lets for consideration
 530 any living quarters or accommodations in any hotel, apartment
 531 hotel, motel, resort motel, apartment, apartment motel,
 532 roominghouse, mobile home park, recreational vehicle park, ~~or~~

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533 condominium, or timeshare resort for a term of 6 months or less,
534 unless such establishment is exempt from the tax imposed by s.
535 212.03, is exercising a taxable privilege on the proceeds
536 therefrom under this section.

537 2. As used in this section, the terms "consideration,"
538 "rental," and "rent" mean the amount received by a person
539 operating transient accommodations for the use or securing the
540 use of any living quarters or sleeping or housekeeping
541 accommodations that are part of, in, from, or in connection with
542 any hotel, apartment house, roominghouse, timeshare resort,
543 tourist or trailer camp, mobile home park, recreational vehicle
544 park, or condominium. The term "person operating transient
545 accommodations" means the person conducting the daily affairs of
546 the physical facilities furnishing transient accommodations who
547 is responsible for providing the services commonly associated
548 with operating the facilities furnishing transient
549 accommodations regardless of whether such commonly associated
550 services are provided by third parties. The terms
551 "consideration," "rental" and "rent" do not include payments
552 received by an unrelated person for facilitating the booking of
553 reservations for or on behalf of a lessee or licensee at a
554 hotel, apartment house, rooming house, timeshare resort, tourist
555 or trailer camp, mobile home park, recreational vehicle park, or
556 condominium in this state. The term "unrelated person" means a
557 person who is not in the same affiliated group of corporations
558 pursuant to s. 1504 of the Internal Revenue Code of 1986, as
559 amended.

560 3. Tax shall be due on the consideration paid for

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561 occupancy in the county pursuant to a regulated short-term
562 product as defined in s. 721.05 or occupancy in the county
563 pursuant to a product that would be deemed a regulated short-
564 term product if the agreement to purchase the short-term product
565 were executed in this state. Such tax shall be collected on the
566 last day of occupancy within the county unless the consideration
567 is applied to the purchase of a timeshare estate.

568 Notwithstanding subparagraphs 1. and 2., the occupancy of an
569 accommodation of a timeshare resort pursuant to a timeshare
570 plan, a multisite timeshare plan, or an exchange transaction in
571 an exchange program as defined in s. 721.05 by the owner of a
572 timeshare interest or such owner's guest, which guest is not
573 paying monetary consideration to the owner or to a third party
574 for the benefit of the owner, is not a privilege subject to
575 taxation under this section. A membership or transaction fee
576 paid by a timeshare owner that does not provide the timeshare
577 owner with a right to occupy any specific timeshare unit but
578 merely provides the timeshare owner with an opportunity to
579 exchange a timeshare interest through an exchange program is a
580 service charge and is not subject to taxation.

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

584 (2)

585 (e) The Department of Revenue shall adopt ~~is empowered to~~
586 ~~promulgate such~~ rules and prescribe and publish ~~such~~ forms ~~as~~
587 ~~may be necessary~~ to effectuate the purposes of this section. The
588 department may ~~is authorized to~~ establish audit procedures and

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589 ~~to~~ assess for delinquent taxes. A person operating transient
 590 accommodations shall state the tax separately from the rental
 591 charged on the receipt, invoice, or other documentation issued
 592 with respect to charges for transient accommodations. A person
 593 facilitating the booking of reservations who is unrelated to the
 594 person operating the transient accommodations in which the
 595 reservation is booked is not required to separately state
 596 amounts charged on the receipt, invoice, or other documentation
 597 issued by the person facilitating the booking of the
 598 reservation. Any amounts specifically collected as a tax are
 599 county funds and shall be remitted as tax.

600 Section 5. The amendments made by this act to section
 601 125.0108, Florida Statutes, are intended to be clarifying and
 602 remedial in nature and are not a basis for assessments of tax
 603 for periods before July 1, 2008, or for refunds of tax for
 604 periods before July 1, 2008.

605 Section 6. Paragraph (f) of subsection (2) of section
 606 192.0105, Florida Statutes, is amended to read:

607 192.0105 Taxpayer rights.--There is created a Florida
 608 Taxpayer's Bill of Rights for property taxes and assessments to
 609 guarantee that the rights, privacy, and property of the
 610 taxpayers of this state are adequately safeguarded and protected
 611 during tax levy, assessment, collection, and enforcement
 612 processes administered under the revenue laws of this state. The
 613 Taxpayer's Bill of Rights compiles, in one document, brief but
 614 comprehensive statements that summarize the rights and
 615 obligations of the property appraisers, tax collectors, clerks
 616 of the court, local governing boards, the Department of Revenue,

617 and taxpayers. Additional rights afforded to payors of taxes and
 618 assessments imposed under the revenue laws of this state are
 619 provided in s. 213.015. The rights afforded taxpayers to assure
 620 that their privacy and property are safeguarded and protected
 621 during tax levy, assessment, and collection are available only
 622 insofar as they are implemented in other parts of the Florida
 623 Statutes or rules of the Department of Revenue. The rights so
 624 guaranteed to state taxpayers in the Florida Statutes and the
 625 departmental rules include:

626 (2) THE RIGHT TO DUE PROCESS.--

627 (f) The right, in value adjustment board proceedings, to
 628 have all evidence presented and considered at a public hearing
 629 at the scheduled time, to be represented by an attorney or
 630 agent, to have witnesses sworn and cross-examined, and to
 631 examine property appraisers or evaluators employed by the board
 632 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
 633 and 194.035(5)~~(2)~~).

634 Section 7. Paragraph (c) of subsection (4) of section
 635 193.155, Florida Statutes, is amended to read:

636 193.155 Homestead assessments.--Homestead property shall
 637 be assessed at just value as of January 1, 1994. Property
 638 receiving the homestead exemption after January 1, 1994, shall
 639 be assessed at just value as of January 1 of the year in which
 640 the property receives the exemption unless the provisions of
 641 subsection (8) apply.

642 (4)

643 (c) Changes, additions, or improvements that replace all
 644 or a portion of real property that was damaged or destroyed by

645 misfortune or calamity shall be assessed upon substantial
 646 completion as if such damage or destruction had not occurred and
 647 in accordance with paragraph (b) if the owner of such property:

648 1. Was permanently residing on such property or
 649 improvements were under construction and subject to completion
 650 prior to January 1 of the year when the damage or destruction
 651 occurred.~~†~~

652 2. Was not entitled to receive homestead exemption on such
 653 property as of January 1 of that year.~~†~~ ~~and~~

654 3. Applies for and receives homestead exemption on such
 655 property the year following the completion of improvements made
 656 in compliance with paragraph (b) year.

657 Section 8. Paragraph (b) of subsection (3) of section
 658 193.461, Florida Statutes, is amended to read:

659 193.461 Agricultural lands; classification and assessment;
 660 mandated eradication or quarantine program.--

661 (3)

662 (b) Subject to the restrictions set out in this section,
 663 only lands which are used primarily for bona fide agricultural
 664 purposes shall be classified agricultural. "Bona fide
 665 agricultural purposes" means good faith commercial agricultural
 666 use of the land. In determining whether the use of the land for
 667 agricultural purposes is bona fide, the following factors may be
 668 taken into consideration:

- 669 1. The length of time the land has been so used. ~~utilized.~~~~†~~
- 670 2. Whether the use has been continuous.~~†~~
- 671 3. The purchase price paid.~~†~~
- 672 4. Size, as it relates to specific agricultural use, but

673 in no event shall a minimum acreage be required for agricultural
 674 assessment.

675 5. Whether an indicated effort has been made to care
 676 sufficiently and adequately for the land in accordance with
 677 accepted commercial agricultural practices, including, without
 678 limitation, fertilizing, liming, tilling, mowing, reforesting,
 679 and other accepted agricultural practices.

680 6. Whether such land is under lease and, if so, the
 681 effective length, terms, and conditions of the lease.

682 7. Such other factors as may from time to time become
 683 applicable.

684 Section 9. Subsection (5) of section 194.011, Florida
 685 Statutes, is amended to read:

686 194.011 Assessment notice; objections to assessments.--

687 (5) (a) The department shall by rule prescribe uniform
 688 procedures for hearings before the value adjustment board which
 689 include requiring:

690 1.(a) Procedures for the exchange of information and
 691 evidence by the property appraiser and the petitioner consistent
 692 with s. 194.032.

693 2.(b) That the value adjustment board hold an
 694 organizational meeting for the purpose of making these
 695 procedures available to petitioners.

696 (b) The department shall develop a uniform policies and
 697 procedures manual that shall be used by value adjustment boards,
 698 special magistrates, and taxpayers in proceedings before value
 699 adjustment boards. The manual shall be made available, at a
 700 minimum, on the department's Internet website and on the

701 existing Internet websites of the clerks of circuit courts.

702 Section 10. Section 194.015, Florida Statutes, is amended
703 to read:

704 194.015 Value adjustment board.--

705 (1) There is hereby created a value adjustment board for
706 each county, which shall consist of five members.

707 (a)1. Two ~~Three~~ members shall be appointed by ~~of~~ the
708 governing body of the county as follows:

709 a. One member who must own a homestead property within the
710 county.

711 b. One member who must own a business that occupies
712 commercial space located within the county.

713 2. ~~as elected from the membership of the board of said~~
714 ~~governing body,~~ One of such appointees ~~whom~~ shall be elected
715 chairperson.

716 (b), ~~and~~ Two members shall be appointed by ~~of~~ the school
717 board as follows:

718 1. One member who must own a business that occupies
719 commercial space located within the school district.

720 2. One member who must be eligible to receive one or more
721 of the exemptions under s. 6(c), (f), or (g), Art. VII of the
722 State Constitution, regardless of whether the taxpayer's local
723 government grants the additional local homestead exemptions.

724
725 An appointee may not be a member or an employee of any taxing
726 authority and may not be a person who represents property owners
727 in any administrative or judicial review of property taxes ~~as~~
728 ~~elected from the membership of the school board.~~

729 (2) The members of the board shall attend all meetings of
 730 the board to which appointed unless excused by the chairperson
 731 or the governing body of the county. If a member accumulates one
 732 unexcused absence, the member may tender his or her resignation
 733 prior to a second unexcused absence, in which case the member
 734 shall be replaced by the appointing body with an individual who
 735 satisfies the original criteria for appointment. If a member
 736 accumulates two unexcused absences, the appointing body shall
 737 replace the member, and the replacement member may be a member
 738 of the appointing body ~~may be temporarily replaced by other~~
 739 ~~members of the respective boards on appointment by their~~
 740 ~~respective chairpersons.~~

741 (3) Any three members shall constitute a quorum of the
 742 ~~board, except that each quorum must include at least one member~~
 743 ~~of said governing board and at least one member of the school~~
 744 ~~board,~~ and no meeting of the board shall take place unless a
 745 quorum is present.

746 (4) Members of the board may receive such per diem
 747 compensation as is allowed by law for state employees if both
 748 bodies elect to allow such compensation.

749 (5) The clerk of the governing body of the county shall be
 750 the clerk of the value adjustment board.

751 (6) (a) ~~The office of the county attorney may be counsel to~~
 752 ~~the board unless the county attorney represents the property~~
 753 ~~appraiser, in which instance~~ The board shall appoint private
 754 counsel who has practiced law for over 5 years and who shall
 755 receive such compensation as may be established by the board.
 756 The private counsel may not represent the property appraiser,

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757 the tax collector, any taxing authority, or any property owner
 758 in any administrative judicial review of property taxes.

759 (b) Meetings ~~No meeting~~ of the board may not shall take
 760 place unless counsel to the board is present. ~~However, counsel~~
 761 ~~for the property appraiser shall not be required when the county~~
 762 ~~attorney represents only the board at the board hearings, even~~
 763 ~~though the county attorney may represent the property appraiser~~
 764 ~~in other matters or at a different time.~~

765 (7) Two-fifths of the expenses of the board shall be borne
 766 by the district school board and three-fifths by the district
 767 county commission.

768 Section 11. Subsection (2) of section 194.034, Florida
 769 Statutes, is amended to read:

770 194.034 Hearing procedures; rules.--

771 (2) In each case, except when a complaint is withdrawn by
 772 the petitioner or is acknowledged as correct by the property
 773 appraiser, the value adjustment board shall render a written
 774 decision. All such decisions shall be issued within 20 calendar
 775 days after ~~of~~ the last day the board is in session under s.
 776 194.032. The decision of the board shall contain findings of
 777 fact and conclusions of law and shall include reasons for
 778 upholding or overturning the determination of the special
 779 magistrate, which determination must include proposed findings
 780 of fact, conclusions of law, and reasons for upholding or
 781 overturning the determination of the property appraiser. ~~When a~~
 782 ~~special magistrate has been appointed, the recommendations of~~
 783 ~~the special magistrate shall be considered by the board.~~ The
 784 clerk, upon issuance of the decisions, shall, on a form provided

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785 by the Department of Revenue, notify by first-class mail each
786 taxpayer, the property appraiser, and the department of the
787 decision of the board.

788 Section 12. Section 194.035, Florida Statutes, is amended
789 to read:

790 194.035 Special magistrates; property evaluators.--

791 (1) Each value adjustment ~~In counties having a population~~
792 ~~of more than 75,000,~~ the board shall appoint special magistrates
793 who have successfully completed the requisite training
794 administered by the department in accordance with this section.
795 The special magistrates shall take ~~for the purpose of taking~~
796 testimony and make ~~making~~ recommendations to the board, which
797 recommendations the board may act upon without further hearing.
798 These special magistrates may not be elected or appointed
799 officials or employees of the county but shall be selected from
800 a list of those qualified individuals who are willing to serve
801 as special magistrates. Employees and elected or appointed
802 officials of a taxing jurisdiction or of the state may not serve
803 as special magistrates. A special magistrate may not serve in
804 any county in 2 consecutive years. The clerk of the board shall
805 annually notify such individuals or their professional
806 associations to make known to them that opportunities to serve
807 as special magistrates exist. The Department of Revenue shall
808 provide a list of qualified special magistrates to each ~~any~~
809 county ~~with a population of 75,000 or less.~~ Subject to
810 appropriation, the department shall reimburse counties with a
811 population of 75,000 or less for payments made to special
812 magistrates appointed for the purpose of taking testimony and

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813 making recommendations to the value adjustment board pursuant to
 814 this section. The department shall establish a reasonable range
 815 for payments per case to special magistrates based on such
 816 payments in other counties. Requests for reimbursement of
 817 payments outside this range shall be justified by the county. If
 818 the total of all requests for reimbursement in any year exceeds
 819 the amount available pursuant to this section, payments to all
 820 counties shall be prorated accordingly.

821 (2) (a) A special magistrate appointed to hear issues of
 822 exemptions and classifications shall be a member of The Florida
 823 Bar with no less than 5 years' experience in the area of ad
 824 valorem taxation.

825 (b) A special magistrate appointed to hear issues
 826 regarding the valuation of real estate shall be a state
 827 certified real estate appraiser with not less than 5 years'
 828 experience in real property valuation.

829 (c) A special magistrate appointed to hear issues
 830 regarding the valuation of tangible personal property shall be a
 831 designated member of a nationally recognized appraiser's
 832 organization with not less than 5 years' experience in tangible
 833 personal property valuation.

834 (d) A special magistrate need not be a resident of the
 835 county in which he or she serves.

836 (e) A special magistrate may not represent a person before
 837 the board in any tax year during which he or she has served that
 838 board as a special magistrate.

839 (3) Before appointing a special magistrate, a value
 840 adjustment board shall verify the special magistrate's

841 qualifications. The value adjustment board shall ensure that the
 842 selection of special magistrates is based solely upon the
 843 experience and qualifications of the special magistrate and is
 844 not influenced by the property appraiser. The special magistrate
 845 shall accurately and completely preserve all testimony and, in
 846 making recommendations to the value adjustment board, shall
 847 include proposed findings of fact, conclusions of law, and
 848 reasons for upholding or overturning the determination of the
 849 property appraiser. The board shall appoint special magistrates
 850 from the list so compiled prior to convening of the board.

851 (4) The expense of hearings before magistrates and any
 852 compensation of special magistrates shall be borne three-fifths
 853 by the board of county commissioners and two-fifths by the
 854 school board.

855 (5)~~(2)~~ The value adjustment board of each county may
 856 employ qualified property appraisers or evaluators to appear
 857 before the value adjustment board at that meeting of the board
 858 which is held for the purpose of hearing complaints. Such
 859 property appraisers or evaluators shall present testimony as to
 860 the just value of any property the value of which is contested
 861 before the board and shall submit to examination by the board,
 862 the taxpayer, and the property appraiser.

863 (6) Beginning January 1, 2009, the department shall
 864 provide and conduct training for special magistrates at least
 865 once each year in at least five locations throughout the state.

866 (a) For certification as an attorney special magistrate,
 867 the training shall include emphasis on the applicable hearing
 868 procedures and provisions of law governing property tax

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869 exemptions, classifications, and deferrals. Such training shall
870 consist of at least 40 hours, including at least 8 hours in real
871 estate appraisal and the department's Real Property Guidelines
872 for Property Appraisers; at least 8 hours in tangible personal
873 property appraisal; at least 20 hours in the ad valorem tax laws
874 of this state, specifically chapters 192-200 and Article VII of
875 the State Constitution; and at least 4 hours of instruction in
876 the policies and procedures manual for value adjustment board
877 petition hearings adopted by the department.

878 (b) For certification as a real property appraiser special
879 magistrate, the training shall include emphasis on the
880 department's Real Property Guidelines for Property Appraisers
881 and on applicable hearing procedures. Such training shall
882 consist of at least 60 hours, including at least 3 hours in
883 tangible personal property appraisal; at least 28 hours in the
884 ad valorem tax laws of this state, specifically chapters 192-200
885 and Article VII of the State Constitution; at least 25 hours of
886 real estate appraisal and the department's Real Property
887 Guidelines for Property Appraisers; and at least 4 hours of
888 instruction in the policies and procedures manual for value
889 adjustment board petition hearings adopted by the department.

890 (c) For certification as a tangible personal property
891 appraiser special magistrate, the training shall include
892 emphasis on the department's Tangible Personal Property
893 Guidelines for Property Appraisers and on applicable hearing
894 procedures. Such training shall consist of at least 80 hours,
895 including at least 3 hours in real property appraisal; at least
896 30 hours in the ad valorem tax laws of this state, specifically

897 chapters 192-200 and Article VII of the State Constitution; at
 898 least 30 hours in tangible personal property appraisal,
 899 including the department's Tangible Personal Property Guidelines
 900 for Property Appraisers; and at least 17 hours of instruction in
 901 the Uniform Rules of Procedure, chapters 28-106 of the Florida
 902 Administrative Code, and in any procedural rules for value
 903 adjustment board petition hearings adopted by the division.

904 (d) The department shall charge tuition fees to any person
 905 who attends such training in an amount sufficient to fund the
 906 department's costs to conduct all aspects of the training. The
 907 department shall deposit the fees collected under this paragraph
 908 into the Certification Program Trust Fund pursuant to s.
 909 195.002(2).

910 Section 13. Subsection (1) of section 194.037, Florida
 911 Statutes, is amended to read:

912 194.037 Disclosure of tax impact.--

913 (1) After hearing all petitions, complaints, appeals, and
 914 disputes, the clerk shall make public notice of the findings and
 915 results of the board in at least a quarter-page size
 916 advertisement of a standard size or tabloid size newspaper, and
 917 the headline shall be in a type no smaller than 18 point. The
 918 advertisement shall not be placed in that portion of the
 919 newspaper where legal notices and classified advertisements
 920 appear. The advertisement shall be published in a newspaper of
 921 general paid circulation in the county. The newspaper selected
 922 shall be one of general interest and readership in the
 923 community, and not one of limited subject matter, pursuant to
 924 chapter 50. The headline shall read: TAX IMPACT OF VALUE

925 ADJUSTMENT BOARD. The public notice shall list the members of
 926 the value adjustment board and the taxing authorities to which
 927 they are elected. The form shall show, in columnar form, for
 928 each of the property classes listed under subsection (2), the
 929 following information, with appropriate column totals:

930 (a) In the first column, the number of parcels for which
 931 the board granted exemptions that had been denied or that had
 932 not been acted upon by the property appraiser.

933 (b) In the second column, the number of parcels for which
 934 petitions were filed concerning a property tax exemption.

935 (c) In the third column, the number of parcels for which
 936 the board considered the petition and reduced the assessment
 937 from that made by the property appraiser on the initial
 938 assessment roll.

939 (d) In the fourth column, the number of parcels for which
 940 petitions were filed but not considered by the board because
 941 such petitions were withdrawn or settled prior to the board's
 942 consideration.

943 (e)~~(d)~~ In the fifth ~~fourth~~ column, the number of parcels
 944 for which petitions were filed requesting a change in assessed
 945 value, including requested changes in assessment classification.

946 (f)~~(e)~~ In the sixth ~~fifth~~ column, the net change in
 947 taxable value from the assessor's initial roll which results
 948 from board decisions.

949 (g)~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
 950 to parcels not granted relief by the board. The shift shall be
 951 computed as the amount shown in column 6 ~~5~~ multiplied by the
 952 applicable millage rates adopted by the taxing authorities in

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953 | hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
954 | the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
955 | Constitution, but without adjustment as authorized pursuant to
956 | s. 200.065(6). If for any taxing authority the hearing has not
957 | been completed at the time the notice required herein is
958 | prepared, the millage rate used shall be that adopted in the
959 | hearing held pursuant to s. 200.065(2)(c).

960 | Section 14. It is the express intent of the Legislature
961 | that a taxpayer shall never have the burden of proving that the
962 | property appraiser's assessment is not supported by any
963 | reasonable hypothesis of a legal assessment and all cases
964 | setting out such a standard were expressly rejected
965 | legislatively upon the adoption of chapter 97-85, Laws of
966 | Florida. It is the further intent of the Legislature that any
967 | cases of law published since 1997 citing the every-reasonable-
968 | hypothesis standard are expressly rejected to the extent that
969 | they are interpretive of legislative intent.

970 | Section 15. Subsection (2) of section 195.002, Florida
971 | Statutes, is amended to read:

972 | 195.002 Supervision by Department of Revenue.--

973 | (2) In furtherance of its duty to conduct schools to
974 | upgrade assessment skills and collection skills, the department
975 | may establish by rule committees on admissions and
976 | certification. Additionally, the department may incur reasonable
977 | expenses for hiring instructors, travel, office operations,
978 | certificates of completion, badges or awards, and food service
979 | incidental to conducting such schools; for the salaries and
980 | benefits of department employees whose duties are directly

981 associated with the overall administration of the curriculum,
 982 training, examination, and certification of special magistrates;
 983 and for administering any certification program under s. 145.10,
 984 ~~or~~ s. 145.11, or s. 194.035. The department shall ~~may~~ charge a
 985 tuition fee and an examination fee to any person who attends
 986 such a school and may charge a fee to certify or recertify any
 987 person under such a program. The department shall deposit such
 988 fees into the Certification Program Trust Fund which is created
 989 in the State Treasury. There shall be separate school accounts
 990 and program accounts in the trust fund for property appraisers,
 991 ~~and~~ for tax collectors, and for special magistrates. The
 992 department shall use money in the fund to pay such expenses.

993 Section 16. Section 196.192, Florida Statutes, is amended
 994 to read:

995 196.192 Exemptions from ad valorem taxation.--Subject to
 996 the provisions of this chapter:

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

1000 (2) All property, including an educational institution,
 1001 owned by an exempt entity and used predominantly for exempt
 1002 purposes shall be exempted from ad valorem taxation to the
 1003 extent of the ratio that such predominant use bears to the
 1004 nonexempt use.

1005 (3) All tangible personal property loaned or leased by a
 1006 natural person, by a trust holding property for a natural
 1007 person, or by an exempt entity to an exempt entity for public
 1008 display or exhibition on a recurrent schedule is exempt from ad

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1009 | valorem taxation if the property is loaned or leased for no
 1010 | consideration or for nominal consideration.

1011 |
 1012 | For purposes of this section, each use to which the property is
 1013 | being put must be considered in granting an exemption from ad
 1014 | valorem taxation, including any economic use in addition to any
 1015 | physical use. For purposes of this section, property owned by a
 1016 | limited liability company, the sole member of which is an exempt
 1017 | entity, shall be treated as if the property were owned directly
 1018 | by the exempt entity. This section does not apply in determining
 1019 | the exemption for property owned by governmental units pursuant
 1020 | to s. 196.199.

1021 | Section 17. Effective January 1, 2009, subsection (6) of
 1022 | section 201.02, Florida Statutes, is amended to read:

1023 | 201.02 Tax on deeds and other instruments relating to real
 1024 | property or interests in real property.--

1025 | (6) Taxes imposed by this section shall not apply to any
 1026 | assignment, transfer, or other disposition, or any document,
 1027 | which arises out of a transfer of real property from a nonprofit
 1028 | organization to the Board of Trustees of the Internal
 1029 | Improvement Trust Fund, to any state agency, to any water
 1030 | management district, or to any local government. For purposes of
 1031 | this subsection, "nonprofit organization" means an organization
 1032 | whose purpose is the preservation of natural resources and which
 1033 | is exempt from federal income tax under s. 501(c)(3) of the
 1034 | Internal Revenue Code. The following notation must be placed on
 1035 | the document assigning, transferring, or otherwise disposing of
 1036 | the property, adjacent to the official record stamp of the

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1037 county, at the time of the document's recording in the public
 1038 records: "This document is exempt from documentary stamp tax
 1039 pursuant to s. 201.02(6), F.S." ~~The Department of Revenue shall~~
 1040 ~~provide a form, or a place on an existing form, for the~~
 1041 ~~nonprofit organization to indicate its exempt status.~~

1042 Section 18. Subsections (4) and (5) are added to section
 1043 202.29, Florida Statutes, to read:

1044 202.29 Bad debts.--

1045 (4) A taxpayer may report the credit for bad debt allowed
 1046 under this section by applying such credit against the tax due
 1047 to the state pursuant to s. 202.12 or to a local jurisdiction
 1048 pursuant to s. 202.19, but such application shall not reduce to
 1049 below zero the amount due to the state or to any local
 1050 jurisdiction.

1051 (5) For purposes of determining the amount of bad debt
 1052 attributable to the state or to a local jurisdiction, a taxpayer
 1053 may employ a proportionate allocation method based on current
 1054 gross taxes due or another reasonable allocation method approved
 1055 by the department.

1056 Section 19. Section 212.03, Florida Statutes, is amended
 1057 to read:

1058 212.03 Transient rentals tax; rate, procedure,
 1059 enforcement, exemptions.--

1060 (1) It is hereby declared to be the legislative intent
 1061 that every person is exercising a taxable privilege who engages
 1062 in the business of renting, leasing, letting, or granting a
 1063 license to use any living quarters or sleeping or housekeeping
 1064 accommodations that are part of, in, from, ~~or a part of,~~ or in

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1065 connection with any hotel, apartment house, roominghouse, ~~or~~
 1066 tourist or trailer camp, mobile home park, recreational vehicle
 1067 park, condominium, or timeshare resort. However, any person who
 1068 rents, leases, lets, or grants a license to others to use,
 1069 occupy, or enter upon any living quarters or sleeping or
 1070 housekeeping accommodations in apartment houses, roominghouses,
 1071 tourist ~~camps~~, or trailer camps, mobile home parks, recreational
 1072 vehicle parks, condominiums, or timeshare resorts, and who
 1073 exclusively enters into a bona fide written agreement for
 1074 continuous residence for longer than 6 months in duration at
 1075 such property is not exercising a taxable privilege. For the
 1076 exercise of such taxable privilege, a tax is hereby levied in an
 1077 amount equal to 6 percent of and on the total rental charged for
 1078 such living quarters or sleeping or housekeeping accommodations
 1079 by the person charging or collecting the rental. Such tax shall
 1080 apply to hotels, apartment houses, roominghouses, ~~or~~ tourist or
 1081 trailer camps, mobile home parks, recreational vehicle parks,
 1082 condominiums, or timeshare resorts whether or not these
 1083 facilities have ~~there is in connection with any of the same any~~
 1084 dining rooms, cafes, or other places where meals or lunches are
 1085 sold or served to guests.

1086 (2) As used in this section, the terms "rent," "rental,"
 1087 and "rental payment" mean the amount received by a person
 1088 operating transient accommodations for the use or securing of
 1089 any living quarters or sleeping or housekeeping accommodations
 1090 that are part of, in, from, or in connection with any hotel,
 1091 apartment house, roominghouse, mobile home park, recreational
 1092 vehicle park, condominium, timeshare resort, or tourist or

1093 trailer camp. The term "person operating transient
 1094 accommodations" means the person conducting the daily affairs of
 1095 the physical facilities furnishing transient accommodations who
 1096 is responsible for providing the services commonly associated
 1097 with operating the facilities furnishing transient
 1098 accommodations regardless of whether such commonly associated
 1099 services are provided by third parties. The terms
 1100 "consideration," "rental," and "rent" do not include payments
 1101 received by an unrelated person for facilitating the booking of
 1102 reservations for or on behalf of a lessee or licensee at a
 1103 hotel, apartment house, roominghouse, mobile home park,
 1104 recreational vehicle park, condominium, timeshare resort, or
 1105 tourist or trailer camp in this state. The term "unrelated
 1106 person" means a person who is not in the same affiliated group
 1107 of corporations pursuant to s. 1504 of the Internal Revenue Code
 1108 of 1986, as amended.

1109 (3) Tax shall be due on the consideration paid for
 1110 occupancy in this state pursuant to a regulated short-term
 1111 product as defined in s. 721.05 or occupancy in this state
 1112 pursuant to a product that would be deemed a regulated short-
 1113 term product if the agreement to purchase the short-term product
 1114 were executed in this state. Such tax shall be collected on the
 1115 last day of occupancy within the state unless the consideration
 1116 is applied to the purchase of a timeshare estate.

1117 Notwithstanding subsections (1) and (2), the occupancy of an
 1118 accommodation of a timeshare resort pursuant to a timeshare
 1119 plan, a multisite timeshare plan, or an exchange transaction in
 1120 an exchange program as defined in s. 721.05 by the owner of a

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1121 timeshare interest or such owner's guest, which guest is not
 1122 paying monetary consideration to the owner or to a third party
 1123 for the benefit of the owner, is not a privilege subject to
 1124 taxation under this section. A membership or transaction fee
 1125 paid by a timeshare owner that does not provide the timeshare
 1126 owner with a right to occupy any specific timeshare unit but
 1127 merely provides the timeshare owner with an opportunity to
 1128 exchange a timeshare interest through an exchange program is a
 1129 service charge and is not subject to taxation.

1130 (4) Consideration paid for the purchase of a timeshare
 1131 license in a timeshare plan as defined in s. 721.05 is rent
 1132 subject to taxation under this section.

1133 (5)-(2) The tax provided for herein shall be in addition to
 1134 the total amount of the rental, shall be charged by the ~~lesser~~
 1135 ~~or~~ person operating transient accommodations subject to the tax
 1136 under this chapter ~~receiving the rent~~ in and by said rental
 1137 arrangement to the ~~lessee or~~ person paying the rental, and shall
 1138 be due and payable at the time of the receipt of such rental
 1139 payment by the ~~lesser or~~ person operating transient
 1140 accommodations, as defined in this chapter, who receives said
 1141 ~~rental or payment~~. The ~~owner, lesser, or~~ person operating
 1142 transient accommodations ~~receiving the rent~~ shall remit the tax
 1143 to the department on the amount of rent received at the times
 1144 and in the manner hereinafter provided for dealers to remit
 1145 taxes under this chapter. The same duties imposed by this
 1146 chapter upon dealers in tangible personal property respecting
 1147 the collection and remission of the tax; the making of returns;
 1148 the keeping of books, records, and accounts; and the compliance

1149 with the rules and regulations of the department in the
 1150 administration of this chapter shall apply to and be binding
 1151 upon all persons who manage or operate hotels, apartment houses,
 1152 roominghouses, tourist and trailer camps, and the rental of
 1153 condominium units, and to all persons who collect or receive
 1154 such rents on behalf of such owner or lessor taxable under this
 1155 chapter. The person operating transient accommodations shall
 1156 state the tax separately from the rental charged on the receipt,
 1157 invoice, or other documentation issued with respect to charges
 1158 for transient accommodations. A person facilitating the booking
 1159 of reservations who is unrelated to the person operating the
 1160 transient accommodations in which the reservation is booked is
 1161 not required to separately state amounts charged on the receipt,
 1162 invoice, or other documentation issued by the person
 1163 facilitating the booking of the reservation. Any amounts
 1164 specifically collected as a tax are state funds and must be
 1165 remitted as tax.

1166 (6)-(3) When rentals are received by way of property,
 1167 goods, wares, merchandise, services, or other things of value,
 1168 the tax shall be at the rate of 6 percent of the value of the
 1169 property, goods, wares, merchandise, services, or other things
 1170 of value.

1171 (7)-(4) The tax levied by this section shall not apply to,
 1172 be imposed upon, or collected from any person who shall have
 1173 entered into a bona fide written lease for longer than 6 months
 1174 in duration for continuous residence at any one hotel, apartment
 1175 house, roominghouse, tourist or trailer camp, or condominium, or
 1176 to any person who shall reside continuously longer than 6 months

1177 at any one hotel, apartment house, roominghouse, tourist or
 1178 trailer camp, or condominium and shall have paid the tax levied
 1179 by this section for 6 months of residence in any one hotel,
 1180 roominghouse, apartment house, tourist or trailer camp, or
 1181 condominium. Notwithstanding other provisions of this chapter,
 1182 no tax shall be imposed upon rooms provided guests when there is
 1183 no consideration involved between the guest and the public
 1184 lodging establishment. Further, any person who, on the effective
 1185 date of this act, has resided continuously for 6 months at any
 1186 one hotel, apartment house, roominghouse, tourist or trailer
 1187 camp, or condominium, or, if less than 6 months, has paid the
 1188 tax imposed herein until he or she shall have resided
 1189 continuously for 6 months, shall thereafter be exempt, so long
 1190 as such person shall continuously reside at such location. The
 1191 Department of Revenue shall have the power to reform the rental
 1192 contract for the purposes of this chapter if the rental payments
 1193 are collected in other than equal daily, weekly, or monthly
 1194 amounts so as to reflect the actual consideration to be paid in
 1195 the future for the right of occupancy during the first 6 months.

1196 (8)~~(5)~~ The tax imposed by this section shall constitute a
 1197 lien on the property of the lessee or rentee of any sleeping
 1198 accommodations in the same manner as and shall be collectible as
 1199 are liens authorized and imposed by ss. 713.68 and 713.69.

1200 (9)~~(6)~~ It is the legislative intent that every person is
 1201 engaging in a taxable privilege who leases or rents parking or
 1202 storage spaces for motor vehicles in parking lots or garages,
 1203 who leases or rents docking or storage spaces for boats in boat
 1204 docks or marinas, or who leases or rents tie-down or storage

1205 space for aircraft at airports. For the exercise of this
 1206 privilege, a tax is hereby levied at the rate of 6 percent on
 1207 the total rental charged.

1208 (10)~~(7)~~(a) Full-time students enrolled in an institution
 1209 offering postsecondary education and military personnel
 1210 currently on active duty who reside in the facilities described
 1211 in subsection (1) shall be exempt from the tax imposed by this
 1212 section. The department shall be empowered to determine what
 1213 shall be deemed acceptable proof of full-time enrollment. The
 1214 exemption contained in this subsection shall apply irrespective
 1215 of any other provisions of this section. The tax levied by this
 1216 section shall not apply to or be imposed upon or collected on
 1217 the basis of rentals to any person who resides in any building
 1218 or group of buildings intended primarily for lease or rent to
 1219 persons as their permanent or principal place of residence.

1220 (b) It is the intent of the Legislature that this
 1221 subsection provide tax relief for persons who rent living
 1222 accommodations rather than own their homes, while still
 1223 providing a tax on the rental of lodging facilities that
 1224 primarily serve transient guests.

1225 (c) The rental of facilities, as defined in s.
 1226 212.02(10)(f), which are intended primarily for rental as a
 1227 principal or permanent place of residence is exempt from the tax
 1228 imposed by this chapter. The rental of such facilities that
 1229 primarily serve transient guests is not exempt by this
 1230 subsection. In the application of this law, or in making any
 1231 determination against the exemption, the department shall
 1232 consider the facility as primarily serving transient guests

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1233 unless the facility owner makes a verified declaration on a form
 1234 prescribed by the department that more than half of the total
 1235 rental units available are occupied by tenants who have a
 1236 continuous residence in excess of 3 months. The owner of a
 1237 facility declared to be exempt by this paragraph must make a
 1238 determination of the taxable status of the facility at the end
 1239 of the owner's accounting year using any consecutive 3-month
 1240 period at least one month of which is in the accounting year.
 1241 The owner must use a selected consecutive 3-month period during
 1242 each annual redetermination. In the event that an exempt
 1243 facility no longer qualifies for exemption by this paragraph,
 1244 the owner must notify the department on a form prescribed by the
 1245 department by the 20th day of the first month of the owner's
 1246 next succeeding accounting year that the facility no longer
 1247 qualifies for such exemption. The tax levied by this section
 1248 shall apply to the rental of facilities that no longer qualify
 1249 for exemption under this paragraph beginning the first day of
 1250 the owner's next succeeding accounting year. The provisions of
 1251 this paragraph do not apply to mobile home lots regulated under
 1252 chapter 723.

1253 (d) The rental of living accommodations in migrant labor
 1254 camps is not taxable under this section. "Migrant labor camps"
 1255 are defined as one or more buildings or structures, tents,
 1256 trailers, or vehicles, or any portion thereof, together with the
 1257 land appertaining thereto, established, operated, or used as
 1258 living quarters for seasonal, temporary, or migrant workers.

1259 Section 20. Subsection (3) and paragraph (c) of subsection
 1260 (5) of section 212.0305, Florida Statutes, are amended to read:

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1261 212.0305 Convention development taxes; intent;
 1262 administration; authorization; use of proceeds.--
 1263 (3) APPLICATION; ADMINISTRATION; PENALTIES.--
 1264 (a) The convention development tax on transient rentals
 1265 imposed by the governing body of any county authorized to so
 1266 levy shall apply to the amount of any payment made by any person
 1267 to rent, lease, or use for a period of 6 months or less any
 1268 living quarters or accommodations in a hotel, apartment hotel,
 1269 motel, resort motel, apartment, apartment motel, roominghouse,
 1270 timeshare resort, tourist or trailer camp, mobile home park,
 1271 recreational vehicle park, or condominium. When receipt of
 1272 consideration is by way of property other than money, the tax
 1273 shall be levied and imposed on the fair market value of such
 1274 nonmonetary consideration. Any payment made by a person to rent,
 1275 lease, or use any living quarters or accommodations which are
 1276 exempt from the tax imposed under s. 212.03 shall likewise be
 1277 exempt from any tax imposed under this section.
 1278 (b) As used in this section, the terms "payment" and
 1279 "consideration" mean the amount received by a person operating
 1280 transient accommodations for the use or securing the use of any
 1281 living quarters or sleeping or housekeeping accommodations that
 1282 are part of, in, from, or in connection with any hotel,
 1283 apartment house, roominghouse, timeshare resort, or tourist or
 1284 trailer camp. The term "person operating transient
 1285 accommodations" means the person conducting the daily affairs of
 1286 the physical facilities furnishing transient accommodations who
 1287 is responsible for providing the services commonly associated
 1288 with operating the facilities furnishing transient

1289 accommodations regardless of whether such commonly associated
 1290 services are provided by third parties. The terms "payment" and
 1291 "consideration" do not include payments received by an unrelated
 1292 person for facilitating the booking of reservations for or on
 1293 behalf of a lessee or licensee at a hotel, apartment house,
 1294 roominghouse, mobile home park, recreational vehicle park,
 1295 condominium, timeshare resort, or tourist or trailer camp in
 1296 this state. The term "unrelated person" means a person who is
 1297 not in the same affiliated group of corporations pursuant to s.
 1298 1504 of the Internal Revenue Code of 1986, as amended.

1299 (c) Tax shall be due on the consideration paid for
 1300 occupancy in the county pursuant to a regulated short-term
 1301 product as defined in s. 721.05 or occupancy in the county
 1302 pursuant to a product that would be deemed a regulated short-
 1303 term product if the agreement to purchase the short-term product
 1304 were executed in this state. Such tax shall be collected on the
 1305 last day of occupancy within the county unless the consideration
 1306 is applied to the purchase of a timeshare estate.

1307 Notwithstanding paragraph (b), the occupancy of an accommodation
 1308 of a timeshare resort pursuant to a timeshare plan, a multisite
 1309 timeshare plan, or an exchange transaction in an exchange
 1310 program as defined in s. 721.05 by the owner of a timeshare
 1311 interest or such owner's guest, which guest is not paying
 1312 monetary consideration to the owner or to a third party for the
 1313 benefit of the owner, is not a privilege subject to taxation
 1314 under this section. A membership or transaction fee paid by a
 1315 timeshare owner that does not provide the timeshare owner with a
 1316 right to occupy any specific timeshare unit but merely provides

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1317 the timeshare owner with an opportunity to exchange a timeshare
 1318 interest through an exchange program is a service charge and is
 1319 not subject to taxation.

1320 (d) Consideration paid for the purchase of a timeshare
 1321 license in a timeshare plan as defined in s. 721.05 is rent
 1322 subject to taxation under this section.

1323 (e)-(b) The tax shall be charged by the person receiving
 1324 the consideration for the lease or rental, and the tax shall be
 1325 collected from the lessee, tenant, or customer at the time of
 1326 payment of the consideration for such lease or rental. The
 1327 person operating transient accommodations shall state the tax
 1328 separately from the rental charged on the receipt, invoice, or
 1329 other documentation issued with respect to charges for transient
 1330 accommodations. A person facilitating the booking of
 1331 reservations who is unrelated to the person operating the
 1332 transient accommodations in which the reservation is booked is
 1333 not required to separately state amounts charged on the receipt,
 1334 invoice, or other documentation issued by the person
 1335 facilitating the booking of the reservation. Any amounts
 1336 specifically collected as a tax are county funds and must be
 1337 remitted as tax.

1338 (f)-(e) The person receiving the consideration for such
 1339 rental or lease shall receive, account for, and remit the tax to
 1340 the department at the time and in the manner provided for
 1341 persons who collect and remit taxes under s. 212.03. The same
 1342 duties and privileges imposed by this chapter upon dealers in
 1343 tangible property respecting the collection and remission of
 1344 tax; the making of returns; the keeping of books, records, and

1345 accounts; and compliance with the rules of the department in the
 1346 administration of this chapter apply to and are binding upon all
 1347 persons who are subject to the provisions of this section.
 1348 However, the department may authorize a quarterly return and
 1349 payment when the tax remitted by the dealer for the preceding
 1350 quarter did not exceed \$25.

1351 (g)~~(d)~~ The department shall keep records showing the
 1352 amount of taxes collected, which records shall disclose the
 1353 taxes collected from each county in which a local government
 1354 resort tax is levied. These records shall be subject to the
 1355 provisions of s. 213.053 and are confidential and exempt from
 1356 the provisions of s. 119.07(1).

1357 (h)~~(e)~~ The collections received by the department from the
 1358 tax, less costs of administration, shall be paid and returned
 1359 monthly to the county which imposed the tax, for use by the
 1360 county as provided in this section. Such receipts shall be
 1361 placed in a specific trust fund or funds created by the county.

1362 (i)~~(f)~~ The department shall adopt ~~promulgate~~ such rules
 1363 and shall prescribe and publish such forms as may be necessary
 1364 to effectuate the purposes of this section. The department may
 1365 ~~is authorized to~~ establish audit procedures ~~and~~ to assess for
 1366 delinquent taxes.

1367 (j)~~(g)~~ The estimated tax provisions contained in s. 212.11
 1368 do not apply to the administration of any tax levied under this
 1369 section.

1370 (k)~~(h)~~ Any person taxable under this section who, ~~either~~
 1371 by himself or herself or through the person's agents or
 1372 employees, fails or refuses to charge and collect the taxes

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1373 herein provided from the person paying any rental or lease ~~is,~~
 1374 in addition to being personally liable for the payment of the
 1375 tax, commits ~~guilty of~~ a misdemeanor of the first degree,
 1376 punishable as provided in s. 775.082 or s. 775.083.

1377 (l)~~(i)~~ A ~~No~~ person may not ~~shall~~ advertise or hold out to
 1378 the public in any manner, directly or indirectly, that he or she
 1379 will absorb all or any part of the tax; that he or she will
 1380 relieve the person paying the rental of the payment of all or
 1381 any part of the tax; or that the tax will not be added to the
 1382 rental or lease consideration or, if added, that the tax or any
 1383 part thereof will be refunded or refused, either directly or
 1384 indirectly, by any method whatsoever. Any person who willfully
 1385 violates any provision of this paragraph commits ~~is guilty of~~ a
 1386 misdemeanor of the first degree, punishable as provided in s.
 1387 775.082 or s. 775.083.

1388 (m)~~(j)~~ The tax shall constitute a lien on the property of
 1389 the lessee, customer, or tenant in the same manner as, and shall
 1390 be collectible as are, liens authorized and imposed by ss.
 1391 713.67, 713.68, and 713.69.

1392 (n)~~(k)~~ Any tax levied pursuant to this section shall be in
 1393 addition to any other tax imposed pursuant to this chapter and
 1394 in addition to all other taxes and fees and the consideration
 1395 for the rental or lease.

1396 (o)~~(l)~~ The department shall administer the taxes levied
 1397 herein as increases in the rate of the tax authorized in s.
 1398 125.0104. The department shall collect and enforce the
 1399 provisions of this section and s. 125.0104 in conjunction with
 1400 each other in those counties authorized to levy the taxes

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1401 authorized herein. The department shall distribute the proceeds
 1402 received from the taxes levied pursuant to this section and s.
 1403 125.0104 in proportion to the rates of the taxes authorized to
 1404 the appropriate trust funds as provided by law. In the event of
 1405 underpayment of the total amount due by a taxpayer pursuant to
 1406 this section and s. 125.0104, the department shall distribute
 1407 the amount received in proportion to the rates of the taxes
 1408 authorized to the appropriate trust funds as provided by law and
 1409 the penalties and interest due on both of said taxes shall be
 1410 applicable.

1411 (5) LOCAL ADMINISTRATION OF TAX.--

1412 (c) A county adopting an ordinance providing for the
 1413 collection and administration of the tax on a local basis shall
 1414 also adopt an ordinance electing either to assume all
 1415 responsibility for auditing the records and accounts of dealers,
 1416 and assessing, collecting, and enforcing payments of delinquent
 1417 taxes, or to delegate such authority to the Department of
 1418 Revenue. If the county elects to assume such responsibility, it
 1419 shall be bound by the rules promulgated by the Department of
 1420 Revenue pursuant to paragraph (3) (i) ~~(f)~~, as well as those rules
 1421 pertaining to the sales and use tax on transient rentals imposed
 1422 by s. 212.03. The county may use any power granted in this
 1423 chapter to the department to determine the amount of tax,
 1424 penalties, and interest to be paid by each dealer and to enforce
 1425 payment of such tax, penalties, and interest. The county may use
 1426 a certified public accountant licensed in this state in the
 1427 administration of its statutory duties and responsibilities.
 1428 Such certified public accountants are bound by the same

1429 confidentiality requirements and subject to the same penalties
 1430 as the county under s. 213.053. If the county delegates such
 1431 authority to the department, the department shall distribute any
 1432 collections so received, less costs of administration, to the
 1433 county. The amount deducted for costs of administration by the
 1434 department shall be used only for those costs which are solely
 1435 and directly attributable to auditing, assessing, collecting,
 1436 processing, and enforcing payments of delinquent taxes
 1437 authorized in this section. If a county elects to delegate such
 1438 authority to the department, the department shall audit only
 1439 those businesses in the county that it audits pursuant to this
 1440 chapter.

1441 Section 21. The amendments made by this act to sections
 1442 212.03 and 212.0305, Florida Statutes, are intended to be
 1443 clarifying and remedial in nature and are not a basis for
 1444 assessments of tax for periods before July 1, 2008, or for
 1445 refunds of tax for periods before July 1, 2008.

1446 Section 22. Paragraph (a) of subsection (1) of section
 1447 212.031, Florida Statutes, is amended to read:

1448 (1) (a) It is declared to be the legislative intent that
 1449 every person is exercising a taxable privilege who engages in
 1450 the business of renting, leasing, letting, or granting a license
 1451 for the use of any real property unless such property is:

- 1452 1. Assessed as agricultural property under s. 193.461.
- 1453 2. Used exclusively as dwelling units.
- 1454 3. Property subject to tax on parking, docking, or storage
 1455 spaces under s. 212.03 (9) ~~(6)~~.

1456 4. Recreational property or the common elements of a
 1457 condominium when subject to a lease between the developer or
 1458 owner thereof and the condominium association in its own right
 1459 or as agent for the owners of individual condominium units or
 1460 the owners of individual condominium units. However, only the
 1461 lease payments on such property shall be exempt from the tax
 1462 imposed by this chapter, and any other use made by the owner or
 1463 the condominium association shall be fully taxable under this
 1464 chapter.

1465 5. A public or private street or right-of-way and poles,
 1466 conduits, fixtures, and similar improvements located on such
 1467 streets or rights-of-way, occupied or used by a utility or
 1468 provider of communications services, as defined by s. 202.11,
 1469 for utility or communications or television purposes. For
 1470 purposes of this subparagraph, the term "utility" means any
 1471 person providing utility services as defined in s. 203.012. This
 1472 exception also applies to property, wherever located, on which
 1473 the following are placed: towers, antennas, cables, accessory
 1474 structures, or equipment, not including switching equipment,
 1475 used in the provision of mobile communications services as
 1476 defined in s. 202.11. For purposes of this chapter, towers used
 1477 in the provision of mobile communications services, as defined
 1478 in s. 202.11, are considered to be fixtures.

1479 6. A public street or road which is used for
 1480 transportation purposes.

1481 7. Property used at an airport exclusively for the purpose
 1482 of aircraft landing or aircraft taxiing or property used by an

1483 | airline for the purpose of loading or unloading passengers or
 1484 | property onto or from aircraft or for fueling aircraft.

1485 | 8.a. Property used at a port authority, as defined in s.
 1486 | 315.02(2), exclusively for the purpose of oceangoing vessels or
 1487 | tugs docking, or such vessels mooring on property used by a port
 1488 | authority for the purpose of loading or unloading passengers or
 1489 | cargo onto or from such a vessel, or property used at a port
 1490 | authority for fueling such vessels, or to the extent that the
 1491 | amount paid for the use of any property at the port is based on
 1492 | the charge for the amount of tonnage actually imported or
 1493 | exported through the port by a tenant.

1494 | b. The amount charged for the use of any property at the
 1495 | port in excess of the amount charged for tonnage actually
 1496 | imported or exported shall remain subject to tax except as
 1497 | provided in sub-subparagraph a.

1498 | 9. Property used as an integral part of the performance of
 1499 | qualified production services. As used in this subparagraph, the
 1500 | term "qualified production services" means any activity or
 1501 | service performed directly in connection with the production of
 1502 | a qualified motion picture, as defined in s. 212.06(1)(b), and
 1503 | includes:

1504 | a. Photography, sound and recording, casting, location
 1505 | managing and scouting, shooting, creation of special and optical
 1506 | effects, animation, adaptation (language, media, electronic, or
 1507 | otherwise), technological modifications, computer graphics, set
 1508 | and stage support (such as electricians, lighting designers and
 1509 | operators, greensmen, prop managers and assistants, and grips),
 1510 | wardrobe (design, preparation, and management), hair and makeup

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1511 (design, production, and application), performing (such as
 1512 acting, dancing, and playing), designing and executing stunts,
 1513 coaching, consulting, writing, scoring, composing,
 1514 choreographing, script supervising, directing, producing,
 1515 transmitting dailies, dubbing, mixing, editing, cutting,
 1516 looping, printing, processing, duplicating, storing, and
 1517 distributing;

1518 b. The design, planning, engineering, construction,
 1519 alteration, repair, and maintenance of real or personal property
 1520 including stages, sets, props, models, paintings, and facilities
 1521 principally required for the performance of those services
 1522 listed in sub-subparagraph a.; and

1523 c. Property management services directly related to
 1524 property used in connection with the services described in sub-
 1525 subparagraphs a. and b.

1526
 1527 This exemption will inure to the taxpayer upon presentation of
 1528 the certificate of exemption issued to the taxpayer under the
 1529 provisions of s. 288.1258.

1530 10. Leased, subleased, licensed, or rented to a person
 1531 providing food and drink concessionaire services within the
 1532 premises of a convention hall, exhibition hall, auditorium,
 1533 stadium, theater, arena, civic center, performing arts center,
 1534 publicly owned recreational facility, or any business operated
 1535 under a permit issued pursuant to chapter 550. A person
 1536 providing retail concessionaire services involving the sale of
 1537 food and drink or other tangible personal property within the
 1538 premises of an airport shall be subject to tax on the rental of

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1539 | real property used for that purpose, but shall not be subject to
 1540 | the tax on any license to use the property. For purposes of this
 1541 | subparagraph, the term "sale" shall not include the leasing of
 1542 | tangible personal property.

1543 | 11. Property occupied pursuant to an instrument calling
 1544 | for payments which the department has declared, in a Technical
 1545 | Assistance Advisement issued on or before March 15, 1993, to be
 1546 | nontaxable pursuant to rule 12A-1.070(19)(c), Florida
 1547 | Administrative Code; provided that this subparagraph shall only
 1548 | apply to property occupied by the same person before and after
 1549 | the execution of the subject instrument and only to those
 1550 | payments made pursuant to such instrument, exclusive of renewals
 1551 | and extensions thereof occurring after March 15, 1993.

1552 | 12. Rented, leased, subleased, or licensed to a
 1553 | concessionaire by a convention hall, exhibition hall,
 1554 | auditorium, stadium, theater, arena, civic center, performing
 1555 | arts center, or publicly owned recreational facility, during an
 1556 | event at the facility, to be used by the concessionaire to sell
 1557 | souvenirs, novelties, or other event-related products. This
 1558 | subparagraph applies only to that portion of the rental, lease,
 1559 | or license payment which is based on a percentage of sales and
 1560 | not based on a fixed price. This subparagraph is repealed July
 1561 | 1, 2009.

1562 | 13. Property used or occupied predominantly for space
 1563 | flight business purposes. As used in this subparagraph, "space
 1564 | flight business" means the manufacturing, processing, or
 1565 | assembly of a space facility, space propulsion system, space
 1566 | vehicle, satellite, or station of any kind possessing the

1567 capacity for space flight, as defined by s. 212.02(23), or
 1568 components thereof, and also means the following activities
 1569 supporting space flight: vehicle launch activities, flight
 1570 operations, ground control or ground support, and all
 1571 administrative activities directly related thereto. Property
 1572 shall be deemed to be used or occupied predominantly for space
 1573 flight business purposes if more than 50 percent of the
 1574 property, or improvements thereon, is used for one or more space
 1575 flight business purposes. Possession by a landlord, lessor, or
 1576 licensor of a signed written statement from the tenant, lessee,
 1577 or licensee claiming the exemption shall relieve the landlord,
 1578 lessor, or licensor from the responsibility of collecting the
 1579 tax, and the department shall look solely to the tenant, lessee,
 1580 or licensee for recovery of such tax if it determines that the
 1581 exemption was not applicable.

1582 Section 23. Paragraph (f) of subsection (7) of section
 1583 212.055, Florida Statutes, is redesignated as paragraph (g), and
 1584 a new paragraph (f) is added to that subsection to read:

1585 212.055 Discretionary sales surtaxes; legislative intent;
 1586 authorization and use of proceeds.--It is the legislative intent
 1587 that any authorization for imposition of a discretionary sales
 1588 surtax shall be published in the Florida Statutes as a
 1589 subsection of this section, irrespective of the duration of the
 1590 levy. Each enactment shall specify the types of counties
 1591 authorized to levy; the rate or rates which may be imposed; the
 1592 maximum length of time the surtax may be imposed, if any; the
 1593 procedure which must be followed to secure voter approval, if
 1594 required; the purpose for which the proceeds may be expended;

1595 and such other requirements as the Legislature may provide.
 1596 Taxable transactions and administrative procedures shall be as
 1597 provided in s. 212.054.

1598 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

1599 (f) Notwithstanding any provision of this subsection
 1600 except paragraphs (b) and (g), a hospital surtax may be levied
 1601 upon approval of a referendum by the electors in a county that
 1602 has more than one independent special hospital district and a
 1603 population of fewer than 50,000 residents, not including inmates
 1604 and patients residing in institutions operated by the Federal
 1605 Government, the Department of Corrections, the Department of
 1606 Health, or the Department of Children and Family Services.
 1607 Subject to the cap imposed in paragraph (g), the surtax may be
 1608 levied at a rate not to exceed 1 percent.

1609 1. At least 90 days before submitting the referendum to
 1610 the voters, the governing body of the county shall certify to
 1611 the Department of Revenue the populations of each independent
 1612 special hospital district. If the surtax referendum is approved,
 1613 surtax proceeds shall be allocated to each such district in
 1614 proportion to the relative populations certified by the county
 1615 governing body.

1616 2. In addition to the uses authorized by this subsection,
 1617 an independent special hospital district may pledge surtax
 1618 proceeds to service new or existing bond indebtedness and may
 1619 use surtax proceeds to pay the direct costs incurred to finance,
 1620 plan, construct, or reconstruct a public or not-for-profit
 1621 hospital in the county; the costs incurred for land acquisition,
 1622 land improvement, design, engineering, equipment, and furnishing

1623 related to the hospital; or the direct costs associated
 1624 therewith. An independent special hospital district may use the
 1625 services of the Division of Bond Finance of the State Board of
 1626 Administration pursuant to the State Bond Act to issue bonds
 1627 under this paragraph.

1628 3. Any county having a population of fewer than 50,000
 1629 residents at the time bonds authorized in this paragraph are
 1630 issued shall retain the authority granted under this paragraph
 1631 throughout the term of such bonds, including the term of any
 1632 refinancing bonds, regardless of any subsequent increase in
 1633 population to 50,000 or more residents.

1634 4. If the indebtedness issued by one independent special
 1635 hospital district expires before the indebtedness issued by
 1636 another independent special hospital district, the full amount
 1637 of the surtax proceeds shall be applied to service the remaining
 1638 indebtedness until the indebtedness is extinguished.

1639 Section 24. Paragraph (g) of subsection (5) of section
 1640 212.08, Florida Statutes, is amended, and paragraph (ggg) is
 1641 added to subsection (7) of that section, to read:

1642 212.08 Sales, rental, use, consumption, distribution, and
 1643 storage tax; specified exemptions.--The sale at retail, the
 1644 rental, the use, the consumption, the distribution, and the
 1645 storage to be used or consumed in this state of the following
 1646 are hereby specifically exempt from the tax imposed by this
 1647 chapter.

1648 (5) EXEMPTIONS; ACCOUNT OF USE.--

1649 (g) Building materials used in the rehabilitation of real
 1650 property located in an enterprise zone.--

1651 1. Building materials used in the rehabilitation of real
 1652 property located in an enterprise zone are ~~shall be~~ exempt from
 1653 the tax imposed by this chapter upon an affirmative showing to
 1654 the satisfaction of the department that the items have been used
 1655 for the rehabilitation of real property located in an enterprise
 1656 zone. Except as provided in subparagraph 2., this exemption
 1657 inures to the owner, lessee, or lessor at the time ~~of~~ the
 1658 ~~rehabilitated~~ real property located in an enterprise zone is
 1659 rehabilitated but only through a refund of previously paid
 1660 taxes. To receive a refund pursuant to this paragraph, the
 1661 owner, lessee, or lessor of the rehabilitated real property
 1662 ~~located in an enterprise zone~~ must file an application under
 1663 oath with the governing body or enterprise zone development
 1664 agency having jurisdiction over the enterprise zone where the
 1665 business is located, as applicable. A single application for
 1666 refund may be submitted for multiple, contiguous parcels that
 1667 were parts of a single parcel that was divided as part of the
 1668 rehabilitation of the property. All other requirements of this
 1669 paragraph apply to each parcel on an individual basis. The
 1670 application must include, ~~which includes:~~

- 1671 a. The name and address of the person claiming the refund.
- 1672 b. An address and assessment roll parcel number of the
 1673 rehabilitated real property ~~in an enterprise zone~~ for which a
 1674 refund of previously paid taxes is being sought.
- 1675 c. A description of the improvements made to accomplish
 1676 the rehabilitation of the real property.

1677 d. A copy of a valid ~~the building~~ permit issued by the
 1678 county or municipal building department for the rehabilitation
 1679 of the real property.

1680 e. A sworn statement, under ~~the~~ penalty of perjury, from
 1681 the general contractor licensed in this state with whom the
 1682 applicant contracted to make the improvements necessary to
 1683 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
 1684 which statement lists the building materials used in the
 1685 rehabilitation of the real property, the actual cost of the
 1686 building materials, and the amount of sales tax paid in this
 1687 state on the building materials. If ~~In the event that~~ a general
 1688 contractor has not been used, the applicant shall provide the
 1689 ~~this~~ information in a sworn statement, ~~under the~~ penalty of
 1690 perjury. Copies of the invoices which evidence the purchase of
 1691 the building materials used in the ~~such~~ rehabilitation and the
 1692 payment of sales tax on the building materials shall be attached
 1693 to the sworn statement ~~provided by the general contractor or by~~
 1694 ~~the applicant~~. Unless the actual cost of building materials used
 1695 in the rehabilitation of real property and the payment of sales
 1696 taxes due are ~~thereon is~~ documented by a general contractor or
 1697 by the applicant in this manner, the cost of such building
 1698 materials shall be an amount equal to 40 percent of the increase
 1699 in assessed value for ad valorem tax purposes.

1700 f. The identifying number assigned pursuant to s. 290.0065
 1701 to the enterprise zone in which the rehabilitated real property
 1702 is located.

1703 g. A certification by the local building code inspector
 1704 that the improvements necessary for rehabilitating ~~to accomplish~~

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1705 ~~the rehabilitation of~~ the real property are substantially
 1706 completed.

1707 h. Whether the business is a small business as defined by
 1708 s. 288.703(1).

1709 i. If applicable, the name and address of each permanent
 1710 employee of the business, including, for each employee who is a
 1711 resident of an enterprise zone, the identifying number assigned
 1712 pursuant to s. 290.0065 to the enterprise zone in which the
 1713 employee resides.

1714 2. This exemption inures to a municipality ~~city~~, county,
 1715 other governmental unit or agency, or nonprofit community-based
 1716 organization ~~through a refund of previously paid taxes~~ if the
 1717 building materials used in the rehabilitation of real property
 1718 located in an enterprise zone are paid ~~for~~ from the funds of a
 1719 community development block grant, State Housing Initiatives
 1720 Partnership Program, or similar grant or loan program. To
 1721 receive a refund of previously paid taxes ~~pursuant to this~~
 1722 ~~paragraph~~, a municipality ~~city~~, county, other governmental unit
 1723 or agency, or nonprofit community-based organization must file
 1724 an application which includes the same information required ~~to~~
 1725 ~~be provided~~ in subparagraph 1. ~~by an owner, lessee, or lessor of~~
 1726 ~~rehabilitated real property~~. In addition, the application must
 1727 include a sworn statement signed by the chief executive officer
 1728 of the municipality ~~city~~, county, other governmental unit or
 1729 agency, or nonprofit community-based organization seeking a
 1730 refund which states that the building materials for which a
 1731 refund is sought were paid ~~for~~ from the funds of a community

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1732 development block grant, State Housing Initiatives Partnership
1733 Program, or similar grant or loan program.

1734 3. Within 10 working days after receipt of an application,
1735 the governing body or enterprise zone development agency shall
1736 review the application to determine if it contains all the
1737 information required under ~~pursuant to~~ subparagraph 1. or
1738 subparagraph 2. and meets the criteria set out in this
1739 paragraph. The governing body or agency shall certify all
1740 applications that contain the required information ~~required~~
1741 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and meet the
1742 criteria set out in this paragraph as eligible to receive a
1743 refund. If applicable, the governing body or agency shall also
1744 certify that ~~if~~ 20 percent of the employees of the business are
1745 residents of an enterprise zone, excluding temporary and part-
1746 time employees. The certification must ~~shall~~ be in writing, and
1747 a copy ~~of the certification shall be~~ transmitted to the
1748 executive director of the department ~~of Revenue~~. The applicant
1749 is ~~shall be~~ responsible for forwarding a certified application
1750 to the department within the time specified in subparagraph 4.

1751 4. An application for a refund pursuant to this paragraph
1752 must be submitted to the department within 6 months after ~~the~~
1753 ~~rehabilitation of the property is deemed to be substantially~~
1754 ~~completed by the local building code inspector or by September 1~~
1755 ~~after~~ the rehabilitated property is first subject to assessment.

1756 5. Only ~~Not more than~~ one exemption through a refund of
1757 previously paid taxes for the rehabilitation of real property is
1758 allowed ~~shall be permitted~~ for any single parcel of property
1759 unless there is a change in ownership, a new lessor, or a new

1760 lessee of the real property. A ~~No~~ refund may not ~~shall~~ be
 1761 granted pursuant to this paragraph unless the amount to be
 1762 refunded exceeds \$500. The ~~No~~ refund may not ~~granted pursuant to~~
 1763 ~~this paragraph shall~~ exceed the lesser of 97 percent of the
 1764 Florida sales or use tax paid on the cost of the building
 1765 materials used in the rehabilitation of the real property as
 1766 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if
 1767 at least ~~no less than~~ 20 percent of the employees of the
 1768 business are residents of an enterprise zone, excluding
 1769 temporary and part-time employees, the amount of refund may
 1770 ~~granted pursuant to this paragraph shall~~ not exceed the lesser
 1771 of 97 percent of the sales tax paid on the cost of such building
 1772 materials or \$10,000. A refund approved pursuant to this
 1773 paragraph must ~~shall~~ be made within 30 days after ~~of~~ formal
 1774 approval by the department of the application for the refund.
 1775 This subparagraph shall apply retroactively to July 1, 2005.

1776 6. The department shall adopt rules governing the manner
 1777 and form of refund applications and may establish guidelines as
 1778 to the requisites for an affirmative showing of qualification
 1779 for exemption under this paragraph.

1780 7. The department shall deduct an amount equal to 10
 1781 percent of each refund granted under ~~the provisions of~~ this
 1782 paragraph from the amount transferred into the Local Government
 1783 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 1784 for the county area in which the rehabilitated real property is
 1785 located and shall transfer that amount to the General Revenue
 1786 Fund.

1787 8. For the purposes of the exemption provided in this
 1788 paragraph:

1789 a. "Building materials" means tangible personal property
 1790 which becomes a component part of improvements to real property.

1791 b. "Real property" has the same meaning as provided in s.
 1792 192.001~~(12)~~.

1793 c. "Rehabilitation of real property" means the
 1794 reconstruction, renovation, restoration, rehabilitation,
 1795 construction, or expansion of improvements to real property.

1796 d. "Substantially completed" has the same meaning as
 1797 provided in s. 192.042(1).

1798 9. This paragraph expires on the date specified in s.
 1799 290.016 for the expiration of the Florida Enterprise Zone Act.

1800 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 1801 entity by this chapter do not inure to any transaction that is
 1802 otherwise taxable under this chapter when payment is made by a
 1803 representative or employee of the entity by any means,
 1804 including, but not limited to, cash, check, or credit card, even
 1805 when that representative or employee is subsequently reimbursed
 1806 by the entity. In addition, exemptions provided to any entity by
 1807 this subsection do not inure to any transaction that is
 1808 otherwise taxable under this chapter unless the entity has
 1809 obtained a sales tax exemption certificate from the department
 1810 or the entity obtains or provides other documentation as
 1811 required by the department. Eligible purchases or leases made
 1812 with such a certificate must be in strict compliance with this
 1813 subsection and departmental rules, and any person who makes an
 1814 exempt purchase with a certificate that is not in strict

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1815 compliance with this subsection and the rules is liable for and
 1816 shall pay the tax. The department may adopt rules to administer
 1817 this subsection.

1818 (ggg) Aircraft temporarily in state.--Notwithstanding
 1819 paragraph (8) (a), an aircraft owned by a nonresident is exempt
 1820 from the use tax under this chapter if the aircraft enters and
 1821 remains in this state for less than 21 days during the 6-month
 1822 period after the date of purchase. The temporary use of the
 1823 aircraft and subsequent removal of the aircraft from the state
 1824 may be proven by invoices for fuel, tie-down, or hangar charges
 1825 issued by out-of-state vendors or suppliers or similar
 1826 documentation.

1827 Section 25. Subsection (6) of section 213.015, Florida
 1828 Statutes, is amended to read:

1829 213.015 Taxpayer rights.--There is created a Florida
 1830 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 1831 and property of Florida taxpayers are adequately safeguarded and
 1832 protected during tax assessment, collection, and enforcement
 1833 processes administered under the revenue laws of this state. The
 1834 Taxpayer's Bill of Rights compiles, in one document, brief but
 1835 comprehensive statements which explain, in simple, nontechnical
 1836 terms, the rights and obligations of the Department of Revenue
 1837 and taxpayers. Section 192.0105 provides additional rights
 1838 afforded to payors of property taxes and assessments. The rights
 1839 afforded taxpayers to ensure that their privacy and property are
 1840 safeguarded and protected during tax assessment and collection
 1841 are available only insofar as they are implemented in other
 1842 parts of the Florida Statutes or rules of the Department of

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1843 Revenue. The rights so guaranteed Florida taxpayers in the
 1844 Florida Statutes and the departmental rules are:

1845 (6) The right to be informed of impending collection
 1846 actions which require sale or seizure of property or freezing of
 1847 assets, except jeopardy assessments, and the right to at least
 1848 30 days' notice in which to pay the liability or seek further
 1849 review (see ss. 198.20, 199.262, 201.16, 206.075, 206.24,
 1850 211.125(5), 212.03(8)~~(5)~~, 212.0305(3)(m)~~(j)~~, 212.04(7),
 1851 212.14(1), 213.73(3), 213.731, and 220.739).

1852 Section 26. Paragraph (a) of subsection (2) and subsection
 1853 (5) of section 213.053, Florida Statutes, are amended to read:

1854 213.053 Confidentiality and information sharing.--

1855 (2)(a) All information contained in returns, reports,
 1856 accounts, or declarations received by the department, including
 1857 investigative reports and information, and including letters of
 1858 technical advice, telephone numbers, and electronic mail
 1859 addresses collected and maintained by the department for the
 1860 purpose of communicating with taxpayers, is confidential except
 1861 for official purposes and is exempt from s. 119.07(1).

1862 (5) Nothing contained in this section shall prevent the
 1863 department from:

1864 (a) Publishing statistics so ~~classified~~ as to prevent the
 1865 identification of particular accounts, reports, declarations, or
 1866 returns; or

1867 (b) Using telephone, electronic mail, facsimile, or other
 1868 electronic means to:

- 1869 1. Distribute tax information regarding changes in law,
- 1870 tax rates, interest rates, or other information that is not
- 1871 specific to a particular taxpayer;
- 1872 2. Provide reminders of due dates;
- 1873 3. Respond to a taxpayer that has provided and authorized
- 1874 the department to use an electronic mail address that does not
- 1875 support encryption; or
- 1876 4. Request a taxpayer to contact the department ~~Disclosing~~
- 1877 ~~to the Chief Financial Officer the names and addresses of those~~
- 1878 ~~taxpayers who have claimed an exemption pursuant to former s.~~
- 1879 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

1880 Section 27. Subsection (8) of section 213.67, Florida
 1881 Statutes, is amended to read:

1882 213.67 Garnishment.--

1883 (8) An action may not be brought to contest a notice of
 1884 intent to levy under chapter 120 or in circuit court if the
 1885 petition is postmarked or delivered to a third party commercial
 1886 carrier for delivery or the action is filed more, later than 21
 1887 days after the date of receipt of the notice of intent to levy.

1888 Section 28. Effective upon this act becoming a law,
 1889 operating retroactively to January 1, 2008, and applying to
 1890 returns due on or after January 1, 2008, subsection (2) of
 1891 section 220.21, Florida Statutes, is amended to read:

1892 220.21 Returns and records; regulations.--

1893 (2) A taxpayer who is required to file its federal income
 1894 tax return by electronic means on a separate or consolidated
 1895 basis shall also file returns required by this chapter by
 1896 electronic means. Pursuant to ~~For the reasons described in s.~~

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1897 213.755(9), the department may waive the requirement to file a
1898 return by electronic means for taxpayers that are unable to
1899 comply despite good faith efforts or due to circumstances beyond
1900 the taxpayer's reasonable control. The provisions of this
1901 subsection are in addition to the requirements of s. 213.755 to
1902 electronically file returns and remit payments ~~required~~ under
1903 this chapter. The department may prescribe by rule the format
1904 and instructions ~~necessary~~ for electronic filing to ensure a
1905 full collection of taxes due. In addition to the authority
1906 granted under s. 213.755, the acceptable method of transfer, the
1907 method, form, and content of the electronic data interchange,
1908 and the means, if any, by which the taxpayer is ~~will be~~ provided
1909 with an acknowledgment may be prescribed by the department. If
1910 the taxpayer fails ~~In the case of any failure~~ to comply with the
1911 electronic filing requirements of this subsection, a penalty
1912 shall be added to the amount of tax due with the ~~such~~ return
1913 equal to 5 percent of the amount of such tax ~~for the first 30~~
1914 ~~days the return is not filed electronically, with an additional~~
1915 ~~5 percent of such tax for each additional month or fraction~~
1916 ~~thereof~~, not to exceed \$250 in the aggregate. The department may
1917 settle or compromise the penalty pursuant to s. 213.21. This
1918 penalty is in addition to any other penalty that may be
1919 applicable and shall be assessed, collected, and paid in the
1920 same manner as taxes.

1921 Section 29. Paragraph (c) of subsection (1) of section
1922 336.021, Florida Statutes, is amended to read:

1923 336.021 County transportation system; levy of ninth-cent
1924 fuel tax on motor fuel and diesel fuel.--

1925 (1)

1926 (c) Local option taxes collected on sales or use of diesel

1927 fuel in this state shall be distributed in the following manner:

1928 1. The fiscal year of July 1, 1995, through June 30, 1996,

1929 shall be the base year for all distributions.

1930 2. Each year the tax collected, less the service and

1931 administrative charges enumerated in s. 215.20 and the

1932 allowances allowed under s. 206.91, on the number of gallons

1933 reported, up to the total number of gallons reported in the base

1934 year, shall be distributed to each county using the distribution

1935 percentage calculated for the base year.

1936 3. After the distribution of taxes pursuant to

1937 subparagraph 4. ~~2-~~, additional taxes available for distribution

1938 shall first be distributed pursuant to this subparagraph. A

1939 distribution shall be made to each county in which a qualified

1940 new retail station is located. A qualified new retail station is

1941 a retail station that began operation after June 30, 1996, and

1942 that has sales of diesel fuel exceeding 50 percent of the sales

1943 of diesel fuel reported in the county in which it is located

1944 during the 1995-1996 state fiscal year. The determination of

1945 whether a new retail station is qualified shall be based on the

1946 total gallons of diesel fuel sold at the station during each

1947 full month of operation during the 12-month period ending

1948 January 31, divided by the number of full months of operation

1949 during those 12 months, and the result multiplied by 12. The

1950 amount distributed pursuant to this subparagraph to each county

1951 in which a qualified new retail station is located shall equal

1952 the local option taxes due on the gallons of diesel fuel sold by

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1953 the new retail station during the year ending January 31, less
 1954 the service charges enumerated in s. 215.20 and the dealer
 1955 allowance provided for by s. 206.91. Gallons of diesel fuel sold
 1956 at the qualified new retail station shall be certified to the
 1957 department by the county requesting the additional distribution
 1958 by June 15, 1997, and by March 1 in each subsequent year. The
 1959 certification shall include the beginning inventory, fuel
 1960 purchases and sales, and the ending inventory for the new retail
 1961 station for each month of operation during the year, the
 1962 original purchase invoices for the period, and any other
 1963 information the department deems reasonable and necessary to
 1964 establish the certified gallons. The department may review and
 1965 audit the retail dealer's records provided to a county to
 1966 establish the gallons sold by the new retail station.
 1967 Notwithstanding the provisions of this subparagraph, when more
 1968 than one county qualifies for a distribution pursuant to this
 1969 subparagraph and the requested distributions exceed the total
 1970 taxes available for distribution, each county shall receive a
 1971 prorated share of the moneys available for distribution.

1972 4. After the distribution of taxes pursuant to
 1973 subparagraph 2. ~~3.~~, all additional taxes available for
 1974 distribution, with the exception of those provided in
 1975 subparagraph 3., shall be distributed based on vehicular diesel
 1976 fuel storage capacities in each county pursuant to this
 1977 subparagraph. The total vehicular diesel fuel storage capacity
 1978 shall be established for each fiscal year based on the
 1979 registration of facilities with the Department of Environmental
 1980 Protection as required by s. 376.303 for the following facility

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1981 types: retail stations, fuel user/nonretail, state government,
 1982 local government, and county government. Each county shall
 1983 receive a share of the total taxes available for distribution
 1984 pursuant to this subparagraph equal to a fraction, the numerator
 1985 of which is the storage capacity located within the county for
 1986 vehicular diesel fuel in the facility types listed in this
 1987 subparagraph and the denominator of which is the total statewide
 1988 storage capacity for vehicular diesel fuel in those facility
 1989 types. The vehicular diesel fuel storage capacity for each
 1990 county and facility type shall be that established by the
 1991 Department of Environmental Protection by June 1, 1997, for the
 1992 1996-1997 fiscal year, and by January 31 for each succeeding
 1993 fiscal year. The storage capacities so established shall be
 1994 final. The storage capacity for any new retail station for which
 1995 a county receives a distribution pursuant to subparagraph 3.
 1996 shall not be included in the calculations pursuant to this
 1997 subparagraph.

1998 Section 30. Paragraph (b) of subsection (2) of section
 1999 443.1215, Florida Statutes, is amended to read:

2000 443.1215 Employers.--

2001 (2)

2002 (b) In determining whether an employing unit for which
 2003 service, other than agricultural labor, is also performed is an
 2004 employer under paragraph (1)(a), paragraph (1)(b), paragraph
 2005 (1)(c), or subparagraph (1)(d)2., the wages earned or the
 2006 employment of an employee performing service in agricultural
 2007 labor may not be taken into account. If an employing unit is
 2008 determined to be an employer of agricultural labor, the

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2009 | employing unit is considered an employer for purposes of
 2010 | paragraph (1)(a) ~~subsection (1)~~.

2011 | Section 31. Section 695.22, Florida Statutes, is amended
 2012 | to read:

2013 | 695.22 Daily schedule of deeds and conveyances filed for
 2014 | record to be furnished property appraiser.--After October 1,
 2015 | 1945, the several clerks of the circuit courts shall keep and
 2016 | furnish to the respective county property appraisers in the
 2017 | counties where such instruments are recorded a daily schedule of
 2018 | the aforesaid deeds and conveyances so filed for recordation, in
 2019 | which schedule shall be set forth the name of the grantor or
 2020 | grantors, the names and addresses of each grantee, the actual
 2021 | purchase price or other valuable consideration paid for the
 2022 | property conveyed, and a description of the land as specified in
 2023 | each instrument so filed.

2024 | Section 32. Paragraph (g) is added to subsection (1) of
 2025 | section 695.26, Florida Statutes, to read:

2026 | 695.26 Requirements for recording instruments affecting
 2027 | real property.--

2028 | (1) No instrument by which the title to real property or
 2029 | any interest therein is conveyed, assigned, encumbered, or
 2030 | otherwise disposed of shall be recorded by the clerk of the
 2031 | circuit court unless:

2032 | (g) The actual purchase price or other valuable
 2033 | consideration paid for the real property or interest conveyed,
 2034 | assigned, encumbered, or otherwise disposed of is legibly
 2035 | printed, typewritten, or stamped upon the instrument.

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2036 Section 33. Section 213.054, Florida Statutes, is
2037 repealed.

2038 Section 34. Except as otherwise expressly provided in this
2039 act, and except for this section, which shall take effect upon
2040 becoming a law, this act shall take effect July 1, 2008.