

1 A bill to be entitled
 2 An act relating to discretionary sales surtaxes; amending
 3 s. 212.054, F.S.; prohibiting application of certain sales
 4 amount limitations to certain county public hospital
 5 surtaxes; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:

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 9 Section 1. Paragraph (b) of subsection (2) of section
 10 212.054, Florida Statutes, is amended to read:

11 212.054 Discretionary sales surtax; limitations,
 12 administration, and collection.--

13 (2)

14 (b) However:

15 1. The sales amount above \$5,000 on any item of tangible
 16 personal property shall not be subject to the surtax. However,
 17 charges for prepaid calling arrangements, as defined in s.
 18 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
 19 of administering the \$5,000 limitation on an item of tangible
 20 personal property, if two or more taxable items of tangible
 21 personal property are sold to the same purchaser at the same
 22 time and, under generally accepted business practice or industry
 23 standards or usage, are normally sold in bulk or are items that,
 24 when assembled, comprise a working unit or part of a working
 25 unit, such items must be considered a single item for purposes
 26 of the \$5,000 limitation when supported by a charge ticket,
 27 sales slip, invoice, or other tangible evidence of a single sale

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28 | or rental. The limitations imposed by this subparagraph shall
29 | not apply to any surtax levied under s. 212.055(5).

30 | 2. In the case of utility services billed on or after the
31 | effective date of any such surtax, the entire amount of the
32 | charge for utility services shall be subject to the surtax. In
33 | the case of utility services billed after the last day the
34 | surtax is in effect, the entire amount of the charge on said
35 | items shall not be subject to the surtax. "Utility service," as
36 | used in this section, does not include any communications
37 | services as defined in chapter 202.

38 | 3. In the case of written contracts which are signed prior
39 | to the effective date of any such surtax for the construction of
40 | improvements to real property or for remodeling of existing
41 | structures, the surtax shall be paid by the contractor
42 | responsible for the performance of the contract. However, the
43 | contractor may apply for one refund of any such surtax paid on
44 | materials necessary for the completion of the contract. Any
45 | application for refund shall be made no later than 15 months
46 | following initial imposition of the surtax in that county. The
47 | application for refund shall be in the manner prescribed by the
48 | department by rule. A complete application shall include proof
49 | of the written contract and of payment of the surtax. The
50 | application shall contain a sworn statement, signed by the
51 | applicant or its representative, attesting to the validity of
52 | the application. The department shall, within 30 days after
53 | approval of a complete application, certify to the county
54 | information necessary for issuance of a refund to the applicant.
55 | Counties are hereby authorized to issue refunds for this purpose

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56 and shall set aside from the proceeds of the surtax a sum
57 sufficient to pay any refund lawfully due. Any person who
58 fraudulently obtains or attempts to obtain a refund pursuant to
59 this subparagraph, in addition to being liable for repayment of
60 any refund fraudulently obtained plus a mandatory penalty of 100
61 percent of the refund, is guilty of a felony of the third
62 degree, punishable as provided in s. 775.082, s. 775.083, or s.
63 775.084.

64 4. In the case of any vessel, railroad, or motor vehicle
65 common carrier entitled to partial exemption from tax imposed
66 under this chapter pursuant to s. 212.08(4), (8), or (9), the
67 basis for imposition of surtax shall be the same as provided in
68 s. 212.08 and the ratio shall be applied each month to total
69 purchases in this state of property qualified for proration
70 which is delivered or sold in the taxing county to establish the
71 portion used and consumed in intracounty movement and subject to
72 surtax.

73 Section 2. This act shall take effect July 1, 2009.