



921316

601-03242-09

Proposed Committee Substitute by the Committee on General  
Government Appropriations

1                                   A bill to be entitled  
2       An act relating to the Department of Revenue; amending  
3       s. 195.022, F.S.; requiring county property  
4       appraisers, tax collectors, clerks of the circuit  
5       court, and value adjustment boards to bear the expense  
6       of reproducing forms prescribed by the Department of  
7       Revenue to administer and collect ad valorem taxes;  
8       amending s. 213.34, F.S.; defining terms; imposing an  
9       administrative collection processing fee on a taxpayer  
10      who fails to pay the amount of tax or penalty due  
11      within a certain period after a noncompliant filing  
12      event; specifying the amount of the administrative  
13      collection processing fee; specifying circumstances  
14      under which the Department of Revenue may waive or  
15      reduce the fee; providing for the distribution of  
16      administrative collection processing fees; amending s.  
17      213.75, F.S.; revising the priority order against  
18      which payments by a taxpayer apply to amounts owed to  
19      the Department of Revenue; providing for application  
20      of the administrative collection processing fees to  
21      certain noncompliant filing events; amending s.  
22      213.755, F.S.; requiring any taxpayer who does not  
23      electronically file a certain tax return to pay a  
24      specified fee; requiring the fee to be deposited into  
25      the Operations Trust Fund of the Department of  
26      Revenue; providing that the fee is subject to a  
27      service charge; amending s. 220.21, F.S.; conforming a



921316

601-03242-09

28 cross-reference; providing for application of  
29 specified provisions of the act; providing effective  
30 dates.

31

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

33

34 Section 1. Effective July 1, 2009, section 195.022, Florida  
35 Statutes, is amended to read:

36 195.022 Forms to be prescribed by Department of Revenue.—

37 The Department of Revenue shall prescribe all forms to be used  
38 by property appraisers, tax collectors, clerks of the circuit  
39 court, and value adjustment boards in administering and  
40 collecting ad valorem taxes. The department shall prescribe a  
41 form for each purpose. ~~For counties with a population of 100,000~~  
42 ~~or fewer, the Department of Revenue shall furnish the forms. For~~  
43 ~~counties with a population greater than 100,000, The county~~  
44 officer shall reproduce forms for distribution at the expense of  
45 his or her office. A county officer may use a form other than  
46 the form prescribed by the department upon obtaining written  
47 permission from the executive director of the department;  
48 however, a no county officer may not shall use a form if the  
49 substantive content of the form varies from ~~which is at variance~~  
50 ~~with~~ the form prescribed by the department for the same or a  
51 similar purpose. If the executive director finds good cause to  
52 grant such permission he or she may do so. The county officer  
53 may continue to use such approved form until the law that ~~which~~  
54 specifies the form is amended or repealed or until the officer  
55 receives written disapproval from the executive director.

56 Otherwise, all such officers and their employees shall use the



921316

601-03242-09

57 forms, and follow the instructions applicable to the forms,  
58 which are prescribed by the department. The department, upon  
59 request of any property appraiser or, in any event, at least  
60 once every 3 years, shall prescribe and furnish such aerial  
61 photographs and nonproperty ownership maps to the property  
62 appraisers as are necessary to ensure that all real property  
63 within the state is properly listed on the roll. ~~All photographs~~  
64 ~~and maps furnished to counties with a population of 25,000 or~~  
65 ~~fewer shall be paid for by the department as provided by law.~~  
66 For counties with a population greater than 25,000, the  
67 department shall furnish such items at the property appraiser's  
68 expense. The department may incur reasonable expenses for  
69 procuring aerial photographs and nonproperty ownership maps and  
70 may charge a fee to the respective property appraiser equal to  
71 the cost incurred. The department shall deposit such fees into  
72 the Certification Program Trust Fund created pursuant to s.  
73 195.002. There shall be a separate account in the trust fund for  
74 the aid and assistance activity of providing aerial photographs  
75 and nonproperty ownership maps to property appraisers. The  
76 department shall use money in the fund to pay such expenses. ~~All~~  
77 ~~forms furnished by the department shall be paid for by the~~  
78 ~~department as provided by law.~~ All forms and maps and  
79 instructions relating to their use shall be substantially  
80 uniform throughout the state. An officer may employ supplemental  
81 forms and maps, at the expense of his or her office, which he or  
82 she deems expedient for the purpose of administering and  
83 collecting ad valorem taxes. The forms required in ss.  
84 193.461(3)(a) and 196.011(1) for renewal purposes shall require  
85 sufficient information for the property appraiser to evaluate



921316

601-03242-09

86 the changes in use since the prior year. If the property  
87 appraiser determines, in the case of a taxpayer, that he or she  
88 has insufficient current information upon which to approve the  
89 exemption, or if the information on the renewal form is  
90 inadequate for him or her to evaluate the taxable status of the  
91 property, he or she may require the resubmission of an original  
92 application.

93 Section 2. Section 213.24, Florida Statutes, is amended to  
94 read:

95 213.24 Accrual of penalties and interest on deficiencies;  
96 deficiency billing costs.—

97 (1) If notice and demand is made for the payment of any  
98 amount due under laws made applicable to this chapter and if  
99 such amount is paid within 30 days after the date of such  
100 billing or notice and demand, no additional penalties or  
101 interest under this section on the amount so paid shall be  
102 imposed for the period after the date of such notice and demand.

103 (2) (a) Billings for deficiencies or automated refunds of  
104 tax, penalty, or interest may ~~shall~~ not be issued for any amount  
105 less than the actual costs incurred to produce a billing or  
106 automated refund.

107 (b) The cost of issuing billings or automated refunds for  
108 any tax or fee enumerated in s. 213.05 or chapter 443 shall be  
109 computed in a study performed by the inspector general of the  
110 department. The study shall be conducted every 3 years and at  
111 such other times as deemed necessary by the inspector general. A  
112 minimum billing and automated refund amount shall be established  
113 and adjusted in accordance with the results of such study.

114 (c) Any change in minimum billing or automated refund



921316

601-03242-09

115 amounts shall be made effective on July 1 following the  
116 completion of the study.

117 (3) (a) For purposes of this subsection, the term:

118 1. "Noncompliant filing event" means when a taxpayer fails  
119 to timely file a complete and accurate return or fails to timely  
120 pay the amount of tax reported on a return required for those  
121 taxes or fees enumerated listed in s. 213.05 or chapter 443.

122 2. "Extraordinary circumstance" means the occurrence of an  
123 event beyond the control of the taxpayer, including, but not  
124 limited to, the taxpayer's death; an act of war or terrorism,  
125 natural disaster, fire, or other casualty; or the nonfeasance or  
126 misfeasance of the taxpayer's employee or representative  
127 responsible for complying with the taxes and fees enumerated in  
128 s. 213.05 or chapter 443. With respect to acts of the taxpayer's  
129 employee or representative, the taxpayer must show that the  
130 principals of the business lacked actual knowledge of the  
131 noncompliant filing event.

132 (b) An administrative collection processing fee shall be  
133 assessed to offset payment processing and administrative costs  
134 incurred by the state due to noncompliant filing events. The  
135 department shall collect the administrative collection  
136 processing fee from any taxpayer who fails to pay the amount of  
137 tax or penalty due within 90 days following the date that the  
138 initial notice of the noncompliant filing event is sent to the  
139 taxpayer.

140 (c) The amount of the administrative collection processing  
141 fee for each noncompliant filing event shall equal 10 percent of  
142 the amount of tax or penalty that is not paid within 90 days  
143 after the initial notice of the noncompliant filing event is



921316

601-03242-09

144 sent to the taxpayer, or \$10, whichever is greater. The  
145 administrative collection processing fee shall be imposed in  
146 addition to the taxes, fees, penalties, and interest prescribed  
147 by law. The department may waive or reduce the administrative  
148 collection processing fee if the taxpayer demonstrates that the  
149 noncompliant filing event was due to an extraordinary  
150 circumstance.

151 (d) Administrative collection processing fees collected  
152 pursuant to this subsection shall be distributed each fiscal  
153 year of the state as follows:

154 1. The first \$12 million collected shall be deposited into  
155 the department's Operations Trust Fund.

156 2. Any amount collected above \$12 million shall be  
157 deposited into the General Revenue Fund.

158 Section 3. Section 213.75, Florida Statutes, is amended to  
159 read:

160 213.75 Application of payments.-

161 (1) Except for any payment made pursuant to s. 213.21, or  
162 as otherwise specified by the taxpayer at the time he or she  
163 makes a payment, whenever any payment is made to the department  
164 with respect to any of the revenue laws of this state, such  
165 payment shall be applied in descending order of priority against  
166 the following as follows:

167 (a) ~~First, against~~ The accrued interest, ~~if any.~~

168 (b) ~~The amount, if any, remaining after the application to~~  
169 ~~interest shall be credited against~~ Any accrued penalty, ~~;~~ and

170 (c) The administrative collection processing fee.

171 ~~(d)(e) The amount, if any, remaining after application to~~  
172 ~~interest and penalty shall be credited to~~ Any tax due.



921316

601-03242-09

173 (2) If a warrant or lien has been filed and recorded by the  
174 department, a payment shall be applied in descending order of  
175 priority against the following as follows:

176 (a) ~~First, against~~ The costs to record ~~of recordation of~~  
177 the warrant or lien. ~~, if any;~~

178 (b) The ~~amount, if any, remaining shall be applied to~~  
179 accrued interest. ~~;~~

180 (c) ~~The amount, if any, remaining after the application to~~  
181 ~~interest shall be credited against~~ Any accrued penalty. ~~;~~ and

182 (d) The administrative collection processing fee.

183 ~~(e)(d) The amount, if any, remaining after application to~~  
184 ~~costs, interest, and penalty shall be credited to~~ Any tax due.

185 (3) If a levy has been made by the department, a payment  
186 shall be applied in descending order of priority against the  
187 following as follows:

188 (a) ~~First, against~~ The costs to execute ~~of execution of the~~  
189 levy. ~~, if any;~~

190 (b) The ~~amount, if any, remaining shall be applied to~~  
191 accrued interest. ~~;~~

192 (c) ~~The amount, if any, remaining after the application to~~  
193 ~~interest shall be credited against~~ Any accrued penalty. ~~;~~ and

194 (d) The administrative collection processing fee.

195 ~~(e)(d) The amount, if any, remaining after application to~~  
196 ~~costs, interest, and penalty shall be credited to~~ Any tax due.

197 (4) Any surplus proceeds remaining after the application of  
198 subsection (3) shall, upon application and satisfactory proof  
199 thereof, be refunded by the Chief Financial Officer to the  
200 person or persons legally entitled thereto pursuant to s.  
201 215.26.



921316

601-03242-09

202           Section 4. Effective July 1, 2009, present subsections (6),  
203           (7), (8), and (9) of section 213.755, Florida Statutes, are  
204           renumbered as subsections (7), (8), (9), and (10), respectively,  
205           and a new subsection (6) is added to that section, to read:

206           213.755 Filing of returns and payment of taxes by  
207           electronic means.—

208           (6) Any taxpayer who files a sales and use tax return, form  
209           DR-15, or form DR-15EZ by any method other than by electronic  
210           means must pay a \$5 fee for each filed return. This fee is in  
211           addition to any other applicable fee or penalty. This fee shall  
212           be deposited into the department's Operations Trust Fund and is  
213           not subject to the service charge imposed in s. 215.20. The  
214           proceeds of the fee shall be used to offset the costs of the  
215           department's general tax administration program.

216           Section 5. Effective July 1, 2009, subsection (2) of  
217           section 220.21, Florida Statutes, is amended to read:

218           220.21 Returns and records; regulations.—

219           (2) A taxpayer who is required to file its federal income  
220           tax return by electronic means on a separate or consolidated  
221           basis shall file returns required by this chapter by electronic  
222           means. For the reasons described in s. 213.755(10) ~~s.~~  
223           ~~213.755(9)~~, the department may waive the requirement to file a  
224           return by electronic means for taxpayers that are unable to  
225           comply despite good faith efforts or due to circumstances beyond  
226           the taxpayer's reasonable control. The provisions of this  
227           subsection are in addition to the requirements of s. 213.755 to  
228           electronically file returns and remit payments required under  
229           this chapter. The department may prescribe by rule the format  
230           and instructions necessary for electronic filing to ensure a





921316

601-03242-09

231 full collection of taxes due. In addition to the authority  
232 granted under s. 213.755, the acceptable method of transfer, the  
233 method, form, and content of the electronic data interchange,  
234 and the means, if any, by which the taxpayer will be provided  
235 with an acknowledgment may be prescribed by the department. In  
236 the case of any failure to comply with the electronic filing  
237 requirements of this subsection, a penalty shall be added to the  
238 amount of tax due with such return equal to 5 percent of the  
239 amount of such tax for the first 30 days the return is not filed  
240 electronically, with an additional 5 percent of such tax for  
241 each additional month or fraction thereof, not to exceed \$250 in  
242 the aggregate. The department may settle or compromise the  
243 penalty pursuant to s. 213.21. This penalty is in addition to  
244 any other penalty that may be applicable and shall be assessed,  
245 collected, and paid in the same manner as taxes.

246 Section 6. Except as otherwise expressly provided in this  
247 act, this act shall take effect upon becoming a law, and  
248 sections 2 and 3 of this act apply to taxes or penalties due  
249 before, on, or after the date that this act becomes law and for  
250 which notice of a noncompliant filing event is sent on or after  
251 the date that this act becomes law.