



224676

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/20/2009	.	
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The Committee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Section 55.204, Florida Statutes, is amended to read:

55.204 Duration and continuation of judgment lien; destruction of records.—

(1) Except as provided in this section, a judgment lien acquired under s. 55.202 lapses and becomes invalid 5 years after the date of filing the judgment lien certificate.



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12 (2) Liens securing the payment of child support or tax
13 obligations as set forth in s. 95.091(1)(b) ~~shall not~~ lapse
14 ~~until~~ 20 years after the date of the original filing of the
15 warrant or other document required by law to establish a lien.
16 Liens securing the payment of unemployment tax obligations lapse
17 10 years after the date of the original filing of the notice of
18 lien. A ~~no~~ second lien based on the original filing may not be
19 obtained.

20 (3) At any time within 6 months before or 6 months after
21 the scheduled lapse of a judgment lien under subsection (1), the
22 judgment creditor may acquire a second judgment lien by filing a
23 new judgment lien certificate. The effective date of the second
24 judgment lien is the date and time on which the judgment lien
25 certificate is filed. The second judgment lien is a new judgment
26 lien and not a continuation of the original judgment lien. The
27 second judgment lien permanently lapses and becomes invalid 5
28 years after its filing date, and no additional liens based on
29 the original judgment or any judgment based on the original
30 judgment may be acquired.

31 (4) A judgment lien continues only as to itemized property
32 for an additional 90 days after lapse of the lien. Such judgment
33 lien will continue only if:

34 (a) The property had been itemized and its location
35 described with sufficient particularity in the instructions for
36 levy to permit the sheriff to act;

37 (b) The instructions for the levy had been delivered to the
38 sheriff prior to the date of lapse of the lien; and

39 (c) The property was located in the county in which the
40 sheriff has jurisdiction at the time of delivery of the



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41 instruction for levy. Subsequent removal of the property does
42 not defeat the lien. A court may order continuation of the lien
43 beyond the 90-day period on a showing that extraordinary
44 circumstances have prevented levy.

45 (5) The date of lapse of a judgment lien whose
46 enforceability has been temporarily stayed or enjoined as a
47 result of any legal or equitable proceeding is tolled until 30
48 days after the stay or injunction is terminated.

49 (6) If a ~~no~~ second judgment lien is not filed, the
50 Department of State shall maintain each judgment lien file and
51 all information contained therein for a minimum of 1 year after
52 the judgment lien lapses in accordance with this section. If a
53 second judgment lien is filed, the department shall maintain
54 both files and all information contained in such files for a
55 minimum of 1 year after the second judgment lien lapses.

56 (7) ~~Nothing in~~ This section does not ~~shall be construed to~~
57 extend the life of a judgment lien beyond the time that the
58 underlying judgment, order, decree, or warrant otherwise expires
59 or becomes invalid pursuant to law.

60 Section 2. Effective July 1, 2009, section 72.011, Florida
61 Statutes, is amended to read:

62 72.011 Jurisdiction of circuit courts in specific tax
63 matters; administrative hearings and appeals; time for
64 commencing action; parties; deposits.-

65 (1) (a) A taxpayer may contest the legality of any
66 assessment or denial of refund of tax, fee, surcharge, permit,
67 interest, or penalty provided for under s. 125.0104, s.
68 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,
69 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,



70 chapter 212, chapter 213, chapter 220, chapter 221, s.
71 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
72 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
73 chapter 563, chapter 564, chapter 565, chapter 624, or s.
74 681.117 by filing an action in circuit court; or, alternatively,
75 the taxpayer may file a petition under the applicable provisions
76 of chapter 120. However, once an action has been initiated under
77 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
78 120.80(14)(b), no action relating to the same subject matter may
79 be filed by the taxpayer in circuit court, and judicial review
80 shall be exclusively limited to appellate review pursuant to s.
81 120.68; and once an action has been initiated in circuit court,
82 no action may be brought under chapter 120.

83 (b) A taxpayer may not file an action under paragraph (a)
84 to contest an assessment or a denial of refund of any tax, fee,
85 surcharge, permit, interest, or penalty relating to the statutes
86 listed in paragraph (a) until the taxpayer complies with the
87 applicable registration requirements contained in those statutes
88 which apply to the tax for which the action is filed.

89 (2) (a) An action may not be brought to contest an
90 assessment of any tax, interest, or penalty assessed under a
91 section or chapter specified in subsection (1) if the petition
92 is postmarked or the action is filed more than 60 days after the
93 date the assessment becomes final. An action may not be brought
94 to contest a denial of refund of any tax, interest, or penalty
95 paid under a section or chapter specified in subsection (1) if
96 the petition is postmarked or the action is filed more than 60
97 days after the date the denial becomes final.

98 (b) The date on which an assessment or a denial of refund



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99 becomes final and procedures by which a taxpayer must be
100 notified of the assessment or of the denial of refund must be
101 established:

102 1. By rule adopted by the Department of Revenue;

103 2. With respect to assessments or refund denials under
104 chapter 207, by rule adopted by the Department of Highway Safety
105 and Motor Vehicles;

106 3. With respect to assessments or refund denials under
107 chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted
108 by the Department of Business and Professional Regulation; or

109 4. With respect to taxes that a county collects or enforces
110 under s. 125.0104(10) or s. 212.0305(5), by an ordinance that
111 may additionally provide for informal dispute resolution
112 procedures in accordance with s. 213.21.

113 (c) The applicable department or county need not file or
114 docket an assessment or a refund denial with the agency clerk or
115 county official designated by ordinance in order for the
116 assessment or refund denial to become final for purposes of an
117 action initiated under this chapter or chapter 120.

118 (3) In any action filed in circuit court contesting the
119 legality of any tax, interest, or penalty assessed under a
120 section or chapter specified in subsection (1), the plaintiff
121 must:

122 (a) Pay to the applicable department or county the amount
123 of the tax, penalty, and accrued interest assessed by the
124 department or county which is not being contested by the
125 taxpayer; and ~~either~~

126 (b)1. Tender into the registry of the court with the
127 complaint the amount of the contested assessment complained of,



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128 including penalties and accrued interest, unless this
129 requirement is waived in writing by the executive director of
130 the applicable department or by the county official designated
131 by ordinance; or

132 2. File with the complaint a cash bond or a surety bond for
133 the amount of the contested assessment endorsed by a surety
134 company authorized to do business in this state, or by any other
135 security arrangement as may be approved by the court, and
136 conditioned upon payment in full of the judgment, including the
137 taxes, costs, penalties, and interest, unless this requirement
138 is waived in writing by the executive director of the applicable
139 department or by the county official designated by ordinance.

140
141 The Department of Revenue, the Department of Highway Safety and
142 Motor Vehicles, or the Department of Business and Professional
143 Regulation may adopt rules that govern the manner and form in
144 which a plaintiff may request a waiver from the respective
145 agency. Failure to pay the uncontested amount as required in
146 paragraph (a) shall result in the dismissal of the action and
147 imposition of an additional penalty in the amount of 25 percent
148 of the tax assessed. ~~Provided, However, that if,~~ at any point in
149 the action, it is determined or discovered that a plaintiff, due
150 to a good faith de minimis error, failed to comply with any of
151 the requirements of paragraph (a) or paragraph (b), the
152 plaintiff shall be given a reasonable time within which to
153 comply before the action is dismissed. For purposes of this
154 subsection, there shall be a rebuttable presumption that if the
155 error involves an amount equal to or less than 5 percent of the
156 total assessment the error is de minimis and that if the error



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157 is more than 5 percent of the total assessment the error is not
158 de minimis.

159 (4) (a) Except as provided in paragraph (b), an action
160 initiated in circuit court pursuant to subsection (1) shall be
161 filed in the Second Judicial Circuit Court in and for Leon
162 County or in the circuit court in the county where the taxpayer
163 resides, maintains its principal commercial domicile in this
164 state, or, in the ordinary course of business, regularly
165 maintains its books and records in this state.

166 (b) Venue in an action initiated in circuit court pursuant
167 to subsection (1) by a taxpayer that is not a resident of this
168 state or that does not maintain a commercial domicile in this
169 state shall be in Leon County. Venue in an action contesting the
170 legality of an assessment or refund denial arising under chapter
171 198 shall be in the circuit court having jurisdiction over the
172 administration of the estate.

173 (5) The requirements of subsections (1), (2), and (3) are
174 jurisdictional.

175 (6) Any action brought under this chapter is not subject to
176 the provisions of chapter 45 as amended by chapter 87-249, Laws
177 of Florida, relating to offers of settlement.

178 Section 3. Subsection (1) of section 95.091, Florida
179 Statutes, is amended to read:

180 95.091 Limitation on actions to collect taxes.—

181 (1) (a) Except in the case of taxes for which certificates
182 have been sold, taxes enumerated in ss. 72.011 and 443.141 ~~s.~~
183 ~~72.011~~, or tax liens issued under s. 196.161, any tax lien
184 granted by law to the state or any of its political
185 subdivisions, any municipality, any public corporation or body



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186 politic, or any other entity having authority to levy and
187 collect taxes shall expire 5 years after the date the tax is
188 assessed or becomes delinquent, whichever is later. No action
189 may be begun to collect any tax after the expiration of the lien
190 securing the payment of the tax.

191 (b) Any tax lien granted by law to the state or any of its
192 political subdivisions for any tax enumerated in s. 72.011 or
193 any tax lien imposed under s. 196.161 shall expire 20 years
194 after the last date the tax may be assessed, after the tax
195 becomes delinquent, or after the filing of a tax warrant,
196 whichever is later. An action to collect any tax enumerated in
197 s. 72.011 may not be commenced after the expiration of the lien
198 securing the payment of the tax.

199 Section 4. Subsection (1) of section 202.125, Florida
200 Statutes, is amended to read:

201 202.125 Sales of communications services; specified
202 exemptions.-

203 (1) The separately stated sales price of communications
204 services sold to residential households is exempt from the tax
205 imposed by s. 202.12. This exemption shall not apply to any
206 residence that constitutes all or part of a transient public
207 lodging establishment as defined in chapter 509, any mobile
208 communications service, any cable service, or any direct-to-home
209 satellite service.

210 Section 5. Subsections (1) and (3) of section 212.07,
211 Florida Statutes, are amended to read:

212 212.07 Sales, storage, use tax; tax added to purchase
213 price; dealer not to absorb; liability of purchasers who cannot
214 prove payment of the tax; penalties; general exemptions.-



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215 (1) (a) The privilege tax herein levied measured by retail
216 sales shall be collected by the dealers from the purchaser or
217 consumer.

218 (b) A resale must be in strict compliance with s. 212.18
219 and the rules and regulations, and any dealer who makes a sale
220 for resale which is not in strict compliance with s. 212.18 and
221 the rules and regulations shall himself or herself be liable for
222 and pay the tax. Any dealer who makes a sale for resale shall
223 document the exempt nature of the transaction, as established by
224 rules promulgated by the department, by retaining a copy of the
225 purchaser's resale certificate. In lieu of maintaining a copy of
226 the certificate, a dealer may document, prior to the time of
227 sale, an authorization number provided telephonically or
228 electronically by the department, or by such other means
229 established by rule of the department. The dealer may rely on a
230 resale certificate issued pursuant to s. 212.18(3)(d) ~~s.~~
231 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
232 without seeking annual verification of the resale certificate if
233 the dealer makes recurring sales to a purchaser in the normal
234 course of business on a continual basis. For purposes of this
235 paragraph, "recurring sales to a purchaser in the normal course
236 of business" refers to a sale in which the dealer extends credit
237 to the purchaser and records the debt as an account receivable,
238 or in which the dealer sells to a purchaser who has an
239 established cash or C.O.D. account, similar to an open credit
240 account. For purposes of this paragraph, purchases are made from
241 a selling dealer on a continual basis if the selling dealer
242 makes, in the normal course of business, sales to the purchaser
243 no less frequently than once in every 12-month period. A dealer



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244 may, through the informal protest provided for in s. 213.21 and
245 the rules of the Department of Revenue, provide the department
246 with evidence of the exempt status of a sale. Consumer
247 certificates of exemption executed by those exempt entities that
248 were registered with the department at the time of sale, resale
249 certificates provided by purchasers who were active dealers at
250 the time of sale, and verification by the department of a
251 purchaser's active dealer status at the time of sale in lieu of
252 a resale certificate shall be accepted by the department when
253 submitted during the protest period, but may not be accepted in
254 any proceeding under chapter 120 or any circuit court action
255 instituted under chapter 72.

256 (c) Unless the purchaser of tangible personal property that
257 is incorporated into tangible personal property manufactured,
258 produced, compounded, processed, or fabricated for one's own use
259 and subject to the tax imposed under s. 212.06(1)(b) or is
260 purchased for export under s. 212.06(5)(a)1. extends a
261 certificate in compliance with the rules of the department, the
262 dealer shall himself or herself be liable for and pay the tax.

263 (3) (a) A ~~Any~~ dealer who fails, neglects, or refuses to
264 collect the tax or fees imposed under this chapter herein
265 provided, either by himself or herself or through the dealer's
266 agents or employees, ~~is,~~ in addition to the ~~penalty of~~ being
267 liable for and paying the tax ~~himself or herself,~~ commits guilty
268 ~~of~~ a misdemeanor of the first degree, punishable as provided in
269 s. 775.082 or s. 775.083.

270 (b) A dealer who willfully fails to collect a tax or fees
271 after the department provides notice of the duty to collect the
272 tax or fees is liable for a specific penalty of 100 percent of



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273 the uncollected tax or fees. This penalty is in addition to any
274 other penalty that may be imposed by law. A dealer who willfully
275 fails to collect taxes or fees totaling:

276 1. Less than \$300:

277 a. For a first offense commits a misdemeanor of the second
278 degree, punishable as provided in s. 775.082 or s. 775.083.

279 b. For the second offense commits a misdemeanor of the
280 first degree, punishable as provided in s. 775.082 or s.
281 775.083.

282 c. For the third and subsequent offenses commits a felony
283 of the third degree, punishable as provided in s. 775.082, s.
284 775.083, or s. 775.084.

285 2. Three hundred dollars or more, but less than \$20,000,
286 commits a felony of the third degree, punishable as provided in
287 s. 775.082, s. 775.083, or s. 775.084.

288 3. Twenty thousand dollars or more, but less than \$100,000,
289 commits a felony of the second degree, punishable as provided in
290 s. 775.082, s. 775.083, or s. 775.084.

291 4. One hundred thousand dollars or more, commits a felony
292 of the first degree, punishable as provided in s. 775.082, s.
293 775.083, or s. 775.084.

294 (c) As used in this subsection, the term "willful" means a
295 voluntary and intentional violation of a known legal duty.

296 (d) The department shall give written notice of the duty to
297 collect taxes or fees to the dealer by personal service; by
298 sending notice to the dealer's last known address by registered
299 mail; or by both personal service and mail.

300 Section 6. Subsection (1) and paragraph (g) of subsection
301 (5) of section 212.08, Florida Statutes, are amended to read:



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302 212.08 Sales, rental, use, consumption, distribution, and
303 storage tax; specified exemptions.—The sale at retail, the
304 rental, the use, the consumption, the distribution, and the
305 storage to be used or consumed in this state of the following
306 are hereby specifically exempt from the tax imposed by this
307 chapter.

308 (1) EXEMPTIONS; GENERAL GROCERIES.—

309 (a) Food products for human consumption are exempt from the
310 tax imposed by this chapter.

311 (b) For the purpose of this chapter, as used in this
312 subsection, the term "food products" means edible commodities,
313 whether processed, cooked, raw, canned, or in any other form,
314 which are generally regarded as food. This includes, but is not
315 limited to, all of the following:

316 1. Cereals and cereal products, baked goods, oleomargarine,
317 meat and meat products, fish and seafood products, frozen foods
318 and dinners, poultry, eggs and egg products, vegetables and
319 vegetable products, fruit and fruit products, spices, salt,
320 sugar and sugar products, milk and dairy products, and products
321 intended to be mixed with milk.

322 2. Natural fruit or vegetable juices or their concentrates
323 or reconstituted natural concentrated fruit or vegetable juices,
324 whether frozen or unfrozen, dehydrated, powdered, granulated,
325 sweetened or unsweetened, seasoned with salt or spice, or
326 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
327 unless it is sold in a liquid form.

328 3. Bakery products sold by bakeries, pastry shops, or like
329 establishments that do not have eating facilities.

330 (c) The exemption provided by this subsection does not



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331 apply:

332 1. When the food products are sold as meals for consumption
333 on or off the premises of the dealer.

334 2. When the food products are furnished, prepared, or
335 served for consumption at tables, chairs, or counters or from
336 trays, glasses, dishes, or other tableware, whether provided by
337 the dealer or by a person with whom the dealer contracts to
338 furnish, prepare, or serve food products to others.

339 3. When the food products are ordinarily sold for immediate
340 consumption on the seller's premises or near a location at which
341 parking facilities are provided primarily for the use of patrons
342 in consuming the products purchased at the location, even though
343 such products are sold on a "take out" or "to go" order and are
344 actually packaged or wrapped and taken from the premises of the
345 dealer.

346 4. To sandwiches sold ready for immediate consumption on or
347 off the seller's premises.

348 5. When the food products are sold ready for immediate
349 consumption within a place, the entrance to which is subject to
350 an admission charge.

351 6. When the food products are sold as hot prepared food
352 products.

353 7. To soft drinks, which include, but are not limited to,
354 any nonalcoholic beverage, any preparation or beverage commonly
355 referred to as a "soft drink," or any noncarbonated drink made
356 from milk derivatives or tea, when sold in cans or similar
357 containers.

358 8. To ice cream, frozen yogurt, and similar frozen dairy or
359 nondairy products in cones, small cups, or pints, popsicles,



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360 frozen fruit bars, or other novelty items, whether or not sold
361 separately.

362 9. To food prepared, whether on or off the premises, and
363 sold for immediate consumption. This does not apply to food
364 prepared off the premises and sold in the original sealed
365 container, or the slicing of products into smaller portions.

366 10. When the food products are sold through a vending
367 machine, pushcart, motor vehicle, or any other form of vehicle.

368 11. To candy and any similar product regarded as candy or
369 confection, based on its normal use, as indicated on the label
370 or advertising thereof.

371 12. To bakery products sold by bakeries, pastry shops, or
372 like establishments that have eating facilities, except when
373 sold for consumption off the seller's premises.

374 13. When food products are served, prepared, or sold in or
375 by restaurants, lunch counters, cafeterias, hotels, taverns, or
376 other like places of business.

377 (d) As used in this subsection, the term:

378 1. "For consumption off the seller's premises" means that
379 the food or drink is intended by the customer to be consumed at
380 a place away from the dealer's premises.

381 2. "For consumption on the seller's premises" means that
382 the food or drink sold may be immediately consumed on the
383 premises where the dealer conducts his or her business. In
384 determining whether an item of food is sold for immediate
385 consumption, there shall be considered the customary consumption
386 practices prevailing at the selling facility.

387 3. "Premises" shall be construed broadly, and means, but is
388 not limited to, the lobby, aisle, or auditorium of a theater;



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389 the seating, aisle, or parking area of an arena, rink, or
390 stadium; or the parking area of a drive-in or outdoor theater.
391 The premises of a caterer with respect to catered meals or
392 beverages shall be the place where such meals or beverages are
393 served.

394 4. "Hot prepared food products" means those products,
395 items, or components which have been prepared for sale in a
396 heated condition and which are sold at any temperature that is
397 higher than the air temperature of the room or place where they
398 are sold. "Hot prepared food products," for the purposes of this
399 subsection, includes a combination of hot and cold food items or
400 components where a single price has been established for the
401 combination and the food products are sold in such combination,
402 such as a hot meal, a hot specialty dish or serving, or a hot
403 sandwich or hot pizza, including cold components or side items.

404 (e)1. Food or drinks not exempt under paragraphs (a), (b),
405 (c), and (d) shall be exempt, notwithstanding those paragraphs,
406 when purchased with food coupons or Special Supplemental Food
407 Program for Women, Infants, and Children vouchers issued under
408 authority of federal law.

409 2. This paragraph is effective only while federal law
410 prohibits a state's participation in the federal food coupon
411 program or Special Supplemental Food Program for Women, Infants,
412 and Children if there is an official determination that state or
413 local sales taxes are collected within that state on purchases
414 of food or drinks with such coupons.

415 3. This paragraph shall not apply to any food or drinks on
416 which federal law shall permit sales taxes without penalty, such
417 as termination of the state's participation.



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418 (f) The application of the tax on a package that contains
419 exempt food products and taxable nonfood products depends upon
420 the essential character of the complete package.

421 1. If the taxable items represent more than 25 percent of
422 the cost of the complete package and a single charge is made,
423 the entire sales price of the package is taxable. If the taxable
424 items are separately stated, the separate charge for the taxable
425 items is subject to tax.

426 2. If the taxable items represent 25 percent or less of the
427 cost of the complete package and a single charge is made, the
428 entire sales price of the package is exempt from tax. The person
429 preparing the package is liable for the tax on the cost of the
430 taxable items going into the complete package. If the taxable
431 items are separately stated, the separate charge is subject to
432 tax.

433 (5) EXEMPTIONS; ACCOUNT OF USE.—

434 (g) *Building materials used in the rehabilitation of real*
435 *property located in an enterprise zone.—*

436 1. Building materials used in the rehabilitation of real
437 property located in an enterprise zone shall be exempt from the
438 tax imposed by this chapter upon an affirmative showing to the
439 satisfaction of the department that the items have been used for
440 the rehabilitation of real property located in an enterprise
441 zone. Except as provided in subparagraph 2., this exemption
442 inures to the owner, lessee, or lessor at the time of the
443 ~~rehabilitated~~ real property is rehabilitated, but located in an
444 ~~enterprise zone~~ only through a refund of previously paid taxes.
445 To receive a refund pursuant to this paragraph, the owner,
446 lessee, or lessor of the rehabilitated real property ~~located in~~



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447 ~~an enterprise zone~~ must file an application under oath with the
448 governing body or enterprise zone development agency having
449 jurisdiction over the enterprise zone where the business is
450 located, as applicable. A single application for a refund may be
451 submitted for multiple, contiguous parcels that were part of a
452 single parcel that was divided as part of the rehabilitation of
453 the property. All other requirements of this paragraph apply to
454 each parcel on an individual basis. The application must
455 include, which includes:

- 456 a. The name and address of the person claiming the refund.
- 457 b. An address and assessment roll parcel number of the
458 rehabilitated real property ~~in an enterprise zone~~ for which a
459 refund of previously paid taxes is being sought.
- 460 c. A description of the improvements made to accomplish the
461 rehabilitation of the real property.
- 462 d. A copy of a valid ~~the~~ building permit issued by the
463 county or municipal building department for the rehabilitation
464 of the real property.
- 465 e. A sworn statement, under ~~the~~ penalty of perjury, from
466 the general contractor licensed in this state with whom the
467 applicant contracted to make the improvements necessary to
468 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
469 which ~~statement~~ lists the building materials used to
470 rehabilitate ~~in the rehabilitation of~~ the real property, the
471 actual cost of the building materials, and the amount of sales
472 tax paid in this state on the building materials. If ~~In the~~
473 ~~event that~~ a general contractor has not been used, the applicant
474 shall provide this information in a sworn statement, under ~~the~~
475 penalty of perjury. Copies of the invoices which evidence the



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476 purchase of the building materials used in the ~~such~~
477 rehabilitation and the payment of sales tax on the building
478 materials shall be attached to the sworn statement ~~provided by~~
479 ~~the general contractor or by the applicant~~. Unless the actual
480 cost of building materials used in the rehabilitation of real
481 property and the payment of sales taxes ~~due thereon~~ is
482 documented by a general contractor or by the applicant in this
483 manner, the cost of the ~~such~~ building materials shall be an
484 amount equal to 40 percent of the increase in assessed value for
485 ad valorem tax purposes.

486 f. The identifying number assigned pursuant to s. 290.0065
487 to the enterprise zone in which the rehabilitated real property
488 is located.

489 g. A certification by the local building code inspector
490 that the improvements necessary to rehabilitate ~~accomplish the~~
491 ~~rehabilitation of~~ the real property are substantially completed.

492 h. A statement of whether the business is a small business
493 as defined by s. 288.703(1).

494 i. If applicable, the name and address of each permanent
495 employee of the business, including, for each employee who is a
496 resident of an enterprise zone, the identifying number assigned
497 pursuant to s. 290.0065 to the enterprise zone in which the
498 employee resides.

499 2. This exemption inures to a municipality ~~city~~, county,
500 other governmental unit or agency, or nonprofit community-based
501 organization through a refund of previously paid taxes if the
502 building materials used in the rehabilitation of real property
503 located in an enterprise zone are paid for from the funds of a
504 community development block grant, State Housing Initiatives



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505 Partnership Program, or similar grant or loan program. To
506 receive a refund ~~pursuant to this paragraph~~, a municipality
507 city, county, other governmental unit or agency, or nonprofit
508 community-based organization must file an application that ~~which~~
509 includes the same information required ~~to be provided~~ in
510 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~
511 ~~real property~~. In addition, the application must include a sworn
512 statement signed by the chief executive officer of the
513 municipality city, county, other governmental unit or agency, or
514 nonprofit community-based organization seeking a refund which
515 states that the building materials for which a refund is sought
516 were funded by ~~paid for from the funds of~~ a community
517 development block grant, State Housing Initiatives Partnership
518 Program, or similar grant or loan program.

519 3. Within 10 working days after receipt of an application,
520 the governing body or enterprise zone development agency shall
521 review the application to determine if it contains all the
522 information required under ~~pursuant to~~ subparagraph 1. or
523 subparagraph 2. and meets the criteria set out in this
524 paragraph. The governing body or agency shall certify all
525 applications that contain the required information ~~required~~
526 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~
527 ~~criteria set out in this paragraph as~~ eligible to receive a
528 refund. If applicable, the governing body or agency shall also
529 certify if 20 percent of the employees of the business are
530 residents of an enterprise zone, excluding temporary and part-
531 time employees. The certification must ~~shall~~ be in writing, and
532 a copy of the certification shall be transmitted to the
533 executive director of the Department of Revenue. The applicant



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534 ~~is shall be~~ responsible for forwarding a certified application
535 to the department within the time specified in subparagraph 4.

536 4. An application for a refund ~~pursuant to this paragraph~~
537 must be submitted to the department within 6 months after the
538 rehabilitation of the property is deemed to be substantially
539 completed by the local building code inspector or by November 1
540 ~~September 1~~ after the rehabilitated property is first subject to
541 assessment.

542 5. Only ~~Not more than~~ one exemption through a refund of
543 previously paid taxes for the rehabilitation of real property is
544 ~~shall be~~ permitted for any single parcel of property unless
545 there is a change in ownership, a new lessor, or a new lessee of
546 the real property. A No refund may not shall be granted ~~pursuant~~
547 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.
548 A No refund may not granted pursuant to this paragraph shall
549 exceed the lesser of 97 percent of the Florida sales or use tax
550 paid on the cost of the building materials used in the
551 rehabilitation of the real property as determined pursuant to
552 sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent
553 of the employees of the business are residents of an enterprise
554 zone, excluding temporary and part-time employees, the amount of
555 refund may granted pursuant to this paragraph shall not exceed
556 the lesser of 97 percent of the sales tax paid on the cost of
557 the such building materials or \$10,000. A refund ~~approved~~
558 ~~pursuant to this paragraph~~ shall be made within 30 days after ~~of~~
559 formal approval by the department of the application for the
560 refund. ~~This subparagraph shall apply retroactively to July 1,~~
561 ~~2005.~~

562 6. The department shall adopt rules governing the manner



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563 and form of refund applications and may establish guidelines as
564 to the requisites for an affirmative showing of qualification
565 for exemption under this paragraph.

566 7. The department shall deduct an amount equal to 10
567 percent of each refund granted under the provisions of this
568 paragraph from the amount transferred into the Local Government
569 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
570 for the county area in which the rehabilitated real property is
571 located and shall transfer that amount to the General Revenue
572 Fund.

573 8. For the purposes of the exemption provided in this
574 paragraph, the term:

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

577 b. "Real property" has the same meaning as provided in s.
578 192.001(12).

579 c. "Rehabilitation of real property" means the
580 reconstruction, renovation, restoration, rehabilitation,
581 construction, or expansion of improvements to real property.

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

584 9. This paragraph expires on the date specified in s.
585 290.016 for the expiration of the Florida Enterprise Zone Act.

586 Section 7. Paragraph (d) of subsection (2) of section
587 212.12, Florida Statutes, is amended to read:

588 212.12 Dealer's credit for collecting tax; penalties for
589 noncompliance; powers of Department of Revenue in dealing with
590 delinquents; brackets applicable to taxable transactions;
591 records required.-



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592 (2)

593 (d) ~~A Any person who makes a false or fraudulent return~~
594 ~~with a willful intent to evade payment of any tax or fee imposed~~
595 ~~under this chapter is; any person who, after the department's~~
596 ~~delivery of a written notice to the person's last known address~~
597 ~~specifically alerting the person of the requirement to register~~
598 ~~the person's business as a dealer, intentionally fails to~~
599 ~~register the business; and any person who, after the~~
600 ~~department's delivery of a written notice to the person's last~~
601 ~~known address specifically alerting the person of the~~
602 ~~requirement to collect tax on specific transactions,~~
603 ~~intentionally fails to collect such tax, shall, in addition to~~
604 ~~the other penalties provided by law, be liable for a specific~~
605 ~~penalty of 100 percent of any unreported ~~or any uncollected~~ tax~~
606 ~~or fee. This penalty is in addition to any other penalty~~
607 provided by law. A person who makes a false or fraudulent return
608 with a willful intent to evade payment of taxes or fees
609 totaling:

610 1. Less than \$300:

611 a. For a first offense commits a misdemeanor of the second
612 degree, punishable as provided in s. 775.082 or s. 775.083.

613 b. For the second offense commits a misdemeanor of the
614 first degree, punishable as provided in s. 775.082 or s.
615 775.083.

616 c. For the third and subsequent offenses commits a felony
617 of the third degree, punishable as provided in s. 775.082, s.
618 775.083, or s. 775.084.

619 2. Three hundred dollars or more, but less than \$20,000,
620 commits a felony of the third degree, punishable as provided in



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621 s. 775.082, s. 775.083, or s. 775.084.

622 3. Twenty thousand dollars or more, but less than \$100,000,
623 commits a felony of the second degree, punishable as provided in
624 s. 775.082, s. 775.083, or s. 775.084.

625 4. One hundred thousand dollars or more, commits a felony
626 of the first degree, punishable as provided in s. 775.082, s.
627 775.083, or s. 775.084. and, upon conviction, for fine and
628 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.
629 Delivery of written notice may be made by certified mail, or by
630 the use of such other method as is documented as being necessary
631 and reasonable under the circumstances. The civil and criminal
632 penalties imposed herein for failure to comply with a written
633 notice alerting the person of the requirement to register the
634 person's business as a dealer or to collect tax on specific
635 transactions shall not apply if the person timely files a
636 written challenge to such notice in accordance with procedures
637 established by the department by rule or the notice fails to
638 clearly advise that failure to comply with or timely challenge
639 the notice will result in the imposition of the civil and
640 criminal penalties imposed herein.

641 1. If the total amount of unreported or uncollected taxes
642 or fees is less than \$300, the first offense resulting in
643 conviction is a misdemeanor of the second degree, the second
644 offense resulting in conviction is a misdemeanor of the first
645 degree, and the third and all subsequent offenses resulting in
646 conviction is a misdemeanor of the first degree, and the third
647 and all subsequent offenses resulting in conviction are felonies
648 of the third degree.

649 2. If the total amount of unreported or uncollected taxes



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650 ~~or fees is \$300 or more but less than \$20,000, the offense is a~~
651 ~~felony of the third degree.~~

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

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

658 Section 8. Subsection (3) of section 212.18, Florida
659 Statutes, is amended to read:

660 212.18 Administration of law; registration of dealers;
661 rules.-

662 (3) (a) Every person desiring to engage in or conduct
663 business in this state as a dealer, ~~as defined in this chapter,~~
664 or to lease, rent, or let or grant licenses in living quarters
665 or sleeping or housekeeping accommodations in hotels, apartment
666 houses, roominghouses, or tourist or trailer camps that are
667 subject to tax under s. 212.03, or to lease, rent, or let or
668 grant licenses in real property, ~~as defined in this chapter,~~ and
669 every person who sells or receives anything of value by way of
670 admissions, must file with the department an application for a
671 certificate of registration for each place of business. The
672 application must include, ~~showing~~ the names of the persons who
673 have interests in the ~~such~~ business and their residences, the
674 address of the business, and ~~such~~ other data reasonably required
675 by ~~as~~ the department ~~may reasonably require~~. However, owners and
676 operators of vending machines or newspaper rack machines are
677 required to obtain only one certificate of registration for each
678 county in which such machines are located. The department, by



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679 rule, may authorize a dealer that uses independent sellers to
680 sell its merchandise to remit tax on the retail sales price
681 charged to the ultimate consumer in lieu of having the
682 independent seller register as a dealer and remit the tax. The
683 department may appoint the county tax collector as the
684 department's agent to accept applications for registrations. The
685 application must be made to the department before the person,
686 firm, copartnership, or corporation may engage in such business,
687 and it must be accompanied by a registration fee of \$5. However,
688 a registration fee is not required to accompany an application
689 to engage in or conduct business to make mail order sales. The
690 department may waive the registration fee for applications
691 submitted through the department's Internet registration
692 process.

693 (b) The department, upon receipt of such application, shall
694 ~~will~~ grant to the applicant a separate certificate of
695 registration for each place of business, which certificate may
696 be canceled by the department or its designated assistants for
697 any failure by the certificateholder to comply with any of the
698 provisions of this chapter. The certificate is not assignable
699 and is valid only for the person, firm, copartnership, or
700 corporation to which issued. The certificate must be placed in a
701 conspicuous place in the business or businesses for which it is
702 issued and must be displayed at all times. Except as provided in
703 this subsection, a no person may not ~~shall~~ engage in business as
704 a dealer or in leasing, renting, or letting of or granting
705 licenses in living quarters or sleeping or housekeeping
706 accommodations in hotels, apartment houses, roominghouses,
707 tourist or trailer camps, or real property or ~~as hereinbefore~~



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708 ~~defined, nor shall any person~~ sell or receive anything of value
709 by way of admissions, without a valid first having obtained such
710 a certificate. ~~A or after such certificate has been canceled; no~~
711 person may not ~~shall~~ receive a any license from any authority
712 within the state to engage in any such business without a valid
713 ~~first having obtained such a certificate or after such~~
714 ~~certificate has been canceled.~~ A person may not engage ~~The~~
715 ~~engaging~~ in the business of selling or leasing tangible personal
716 property or services or as a dealer; engage, ~~as defined in this~~
717 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
718 granting licenses in living quarters or sleeping or housekeeping
719 accommodations in hotels, apartment houses, roominghouses, or
720 tourist or trailer camps that are taxable under this chapter, or
721 real property; ~~or engage the engaging~~ in the business of
722 selling or receiving anything of value by way of admissions,
723 without a valid ~~such certificate first being obtained or after~~
724 ~~such certificate has been canceled by the department, is~~
725 prohibited.

726 (c)1. A ~~The failure or refusal of any person who engages in~~
727 acts requiring registration under this subsection and who fails
728 or refuses to register, commits, ~~firm, copartnership, or~~
729 ~~corporation to so qualify when required hereunder is a~~
730 misdemeanor of the first degree, punishable as provided in s.
731 775.082 or s. 775.083. Such acts are, ~~or~~ subject to injunctive
732 proceedings as provided by law. A person who engages in acts
733 requiring registration and who fails or refuses to register is
734 also subject ~~Such failure or refusal also subjects the offender~~
735 to a \$100 initial registration fee in lieu of the \$5
736 registration fee required by ~~authorized in~~ paragraph (a).



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737 However, the department may waive the increase in the
738 registration fee if it finds ~~is determined by the department~~
739 that the failure to register was due to reasonable cause and not
740 to willful negligence, willful neglect, or fraud.

741 2. A person who willfully fails to register after the
742 department provides notice of the duty to register as a dealer
743 commits a felony of the third degree, punishable as provided in
744 s. 775.082, s. 775.083, or s. 775.084.

745 a. As used in this subsection, the term "willfully" means a
746 voluntary, intentional violation of a known legal duty.

747 b. The department shall give written notice of the duty to
748 register to the person by personal service, by sending notice by
749 registered mail to the person's last known address, or by
750 personal service and mail.

751 (d) ~~(e)~~ In addition to the certificate of registration, the
752 department shall provide to each newly registered dealer an
753 initial resale certificate that will be valid for the remainder
754 of the period of issuance. The department shall provide each
755 active dealer with an annual resale certificate. For purposes of
756 this section, "active dealer" means a person who is currently
757 registered with the department and who is required to file at
758 least once during each applicable reporting period.

759 (e) ~~(d)~~ The department may revoke a ~~any~~ dealer's certificate
760 of registration if ~~when~~ the dealer fails to comply with this
761 chapter. Prior to revocation of a dealer's certificate of
762 registration, the department must schedule an informal
763 conference at which the dealer may present evidence regarding
764 the department's intended revocation or enter into a compliance
765 agreement with the department. The department must notify the



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766 dealer of its intended action and the time, place, and date of
767 the scheduled informal conference by written notification sent
768 by United States mail to the dealer's last known address of
769 record furnished by the dealer on a form prescribed by the
770 department. The dealer is required to attend the informal
771 conference and present evidence refuting the department's
772 intended revocation or enter into a compliance agreement with
773 the department which resolves the dealer's failure to comply
774 with this chapter. The department shall issue an administrative
775 complaint under s. 120.60 if the dealer fails to attend the
776 department's informal conference, fails to enter into a
777 compliance agreement with the department resolving the dealer's
778 noncompliance with this chapter, or fails to comply with the
779 executed compliance agreement.

780 (f)~~(e)~~ As used in this paragraph, the term "exhibitor"
781 means a person who enters into an agreement authorizing the
782 display of tangible personal property or services at a
783 convention or a trade show. The following provisions apply to
784 the registration of exhibitors as dealers under this chapter:

785 1. An exhibitor whose agreement prohibits the sale of
786 tangible personal property or services subject to the tax
787 imposed in this chapter is not required to register as a dealer.

788 2. An exhibitor whose agreement provides for the sale at
789 wholesale only of tangible personal property or services subject
790 to the tax imposed in this chapter must obtain a resale
791 certificate from the purchasing dealer but is not required to
792 register as a dealer.

793 3. An exhibitor whose agreement authorizes the retail sale
794 of tangible personal property or services subject to the tax



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795 imposed in this chapter must register as a dealer and collect
796 the tax imposed under this chapter on such sales.

797 4. Any exhibitor who makes a mail order sale pursuant to s.
798 212.0596 must register as a dealer.

799

800 Any person who conducts a convention or a trade show must make
801 their exhibitor's agreements available to the department for
802 inspection and copying.

803 Section 9. Effective upon this act becoming a law and
804 operating retroactively to July 1, 2008, paragraph (y) of
805 subsection (8) of section 213.053, Florida Statutes, is amended
806 to read:

807 213.053 Confidentiality and information sharing.—

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

810 (y) Information relative to ss. 212.08(7)(ccc) and 220.192
811 to the Florida Energy and Climate Commission ~~Department of~~
812 ~~Environmental Protection~~ for use in the conduct of its official
813 business.

814

815 Disclosure of information under this subsection shall be
816 pursuant to a written agreement between the executive director
817 and the agency. Such agencies, governmental or nongovernmental,
818 shall be bound by the same requirements of confidentiality as
819 the Department of Revenue. Breach of confidentiality is a
820 misdemeanor of the first degree, punishable as provided by s.
821 775.082 or s. 775.083.

822 Section 10. Effective July 1, 2009, subsection (5) and
823 paragraph (d) of subsection (8) of section 213.053, Florida



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824 Statutes, are amended, paragraph (z) is added to subsection (8)
825 of that section, and subsection (19) is added to that section,
826 to read:

827 213.053 Confidentiality and information sharing.-

828 (5) This section does not prohibit ~~Nothing contained in~~
829 ~~this section shall prevent~~ the department from:

830 (a) Publishing statistics so classified as to prevent the
831 identification of particular accounts, reports, declarations, or
832 returns; or

833 (b) Using telephones, electronic mail, facsimile machines,
834 or other electronic means to:

835 1. Distribute information relating to changes in law, tax
836 rates, or interest rates, or other information that is not
837 specific to a particular taxpayer;

838 2. Remind taxpayers of due dates;

839 3. Respond to a taxpayer by electronic mail to an
840 electronic mail address that does not support encryption if the
841 use of that address is authorized by the taxpayer; or

842 4. Notify taxpayers to contact the department. ~~Disclosing~~
843 ~~to the Chief Financial Officer the names and addresses of those~~
844 ~~taxpayers who have claimed an exemption pursuant to former s.~~
845 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

848 (d) Names, addresses, ~~and~~ sales tax registration
849 information, and information relating to s. 213.50 to the
850 Division of Hotels and Restaurants of the Department of Business
851 and Professional Regulation in the conduct of its official
852 duties.



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853 (z) Taxpayer names and identification numbers for the
854 purposes of information-sharing agreements with financial
855 institutions pursuant to s. 213.0532.

856
857 Disclosure of information under this subsection shall be
858 pursuant to a written agreement between the executive director
859 and the agency. Such agencies, governmental or nongovernmental,
860 shall be bound by the same requirements of confidentiality as
861 the Department of Revenue. Breach of confidentiality is a
862 misdemeanor of the first degree, punishable as provided by s.
863 775.082 or s. 775.083.

864 (19) (a) The department may publish a list of taxpayers
865 against whom it has filed a warrant or judgment lien
866 certificate. The list includes the name and address of each
867 taxpayer; the amounts and types of delinquent taxes, fees or
868 surcharges, penalties, or interest; and the employer
869 identification number or other taxpayer identification number.

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

873 (c) The department may adopt rules to administer this
874 subsection.

875 Section 11. Effective July 1, 2009, section 213.0532,
876 Florida Statutes, is created to read:

877 213.0532 Agreements with financial institutions.-

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

879 (a) "Account" means a demand deposit account, checking or
880 negotiable withdrawal order account, savings account, time
881 deposit account, or money-market mutual fund account.



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882 (b) "Department" means the Department of Revenue.
883 (c) "Financial institution" means:
884 1. A depository institution as defined in 12 U.S.C. s.
885 1813(c);
886 2. An institution-affiliated party as defined in 12 U.S.C.
887 s. 1813(u);
888 3. A federal credit union or state credit union as defined
889 in 12 U.S.C. s. 1752, including an institution-affiliated party
890 of such a credit union as defined in 12 U.S.C s. 1786(r); or
891 4. A benefit association, insurance company, safe-deposit
892 company, money-market mutual fund, or similar entity authorized
893 to do business in this state.
894 (d) "Obligor" means a person against whose property the
895 department has filed a warrant or judgment lien certificate.
896 (e) "Person" has the same meaning as in s. 212.02.
897 (2) The department shall request information and assistance
898 from a financial institution as necessary to enforce the tax
899 laws of the state. Pursuant to this subsection, financial
900 institutions doing business in the state shall enter into
901 agreements with the department to develop and operate a data
902 match system, using an automated data exchange to the maximum
903 extent feasible, in which the financial institution must provide
904 for each calendar quarter the name, record address, social
905 security number or other taxpayer identification number, average
906 daily account balance, and other identifying information for:
907 (a) Each obligor who maintains an account at the financial
908 institution as identified to the institution by the department
909 by name and social security number or other taxpayer
910 identification number; or



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

913 (3) The department may use the information received
914 pursuant to this section only for the purpose of enforcing the
915 collection of taxes and fees administered by the department.

916 (4) The department shall, to the extent possible and in
917 compliance with state and federal law, administer this section
918 in conjunction with s. 409.25657 in order to avoid duplication
919 and reduce the burden on financial institutions.

920 (5) The department shall pay a reasonable fee to the
921 financial institution for conducting the data match provided for
922 in this section, which may not exceed actual costs incurred by
923 the financial institution.

924 (6) A financial institution is not required to provide
925 notice to its customers and is not liable to any person for:

926 (a) Disclosing to the department any information required
927 under this section.

928 (b) Encumbering or surrendering any assets held by the
929 financial institution in response to a notice of lien, freeze,
930 or levy issued by the department.

931 (c) Disclosing any information in connection with a data
932 match.

933 (d) Taking any other action in good faith to comply with
934 the requirements of this section.

935 (7) Any financial records obtained pursuant to this section
936 may be disclosed only for the purpose of, and to the extent
937 necessary, to administer and enforce the tax laws of this state.

938 (8) The department may adopt rules to establish the
939 procedures and requirements for conducting automated data



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940 matches with financial institutions pursuant to this section.

941 Section 12. Effective July 1, 2009, section 213.25, Florida
942 Statutes, is amended to read:

943 213.25 Refunds; credits; right of setoff.—~~If In any~~
944 ~~instance that a taxpayer has a tax refund or tax credit is due~~
945 ~~to a taxpayer for an overpayment of taxes assessed under any of~~
946 ~~the chapters specified in s. 72.011(1), the department may~~
947 reduce ~~the such~~ refund or credit to the extent of any billings
948 not subject to protest under s. 213.21 or chapter 443 for ~~the~~
949 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

950 Section 13. Effective July 1, 2009, section 213.50, Florida
951 Statutes, is amended to read:

952 213.50 Failure to comply; revocation of corporate charter
953 or hotel or restaurant license; refusal to reinstate charter or
954 hotel or restaurant license.—

955 (1) Any corporation of this state which has an outstanding
956 tax warrant that has existed for more than 3 consecutive months
957 is subject to the revocation of its charter as provided in s.
958 607.1420.

959 (2) A request for reinstatement of a corporate charter may
960 not be granted by the Division of Corporations of the Department
961 of State if an outstanding tax warrant has existed for that
962 corporation for more than 3 consecutive months.

963 (3) The Department of Business and Professional Regulation
964 may revoke the hotel or restaurant license of a licenseholder if
965 a tax warrant has been outstanding against the licenseholder for
966 more than 3 months.

967 (4) The Department of Business and Professional Regulation
968 may deny an application to renew the hotel or restaurant license



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969 of a licenseholder if a tax warrant has been outstanding against
970 the licenseholder for more than 3 months.

971 Section 14. Effective July 1, 2009, subsection (8) of
972 section 213.67, Florida Statutes, is amended to read:

973 213.67 Garnishment.—

974 (8) An action may not be brought to contest a notice of
975 intent to levy under chapter 120 or in circuit court if the
976 petition is postmarked or the action is filed more, later than
977 21 days after the date of receipt of the notice of intent to
978 levy.

979 Section 15. Section 213.758, Florida Statutes, is created
980 to read:

981 213.758 Transfer of tax liabilities.—

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

983 (a) "Involuntary transfer" means a transfer of a business
984 or stock of goods made without the consent of the transferor,
985 including, but not limited to, a:

986 1. Transfer that occurs due to the foreclosure of a
987 security interest issued to a person who is not an insider as
988 defined by s. 726.102;

989 2. Transfer that results from eminent domain and
990 condemnation actions;

991 3. Transfer pursuant to chapter 61, chapter 702, or the
992 United States Bankruptcy Code;

993 4. Transfer to a financial institution, as defined in s.
994 655.005, if the transfer is made to satisfy the transferor's
995 debt to the financial institution; or

996 5. Transfer to a third party to the extent that the
997 proceeds are used to satisfy the transferor's indebtedness to a



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998 financial institution as defined in s. 655.005. If the third
999 party receives assets worth more than the indebtedness, the
1000 transfer of the excess may not be deemed an involuntary
1001 transfer.

1002 (b) "Transfer" means every mode, direct or indirect, with
1003 or without consideration, of disposing of or parting with a
1004 business or stock of goods, and includes, but is not limited to,
1005 assigning, conveying, demising, gifting, granting, or selling.

1006 (2) A taxpayer who is liable for any tax, interest,
1007 penalty, surcharge, or fee administered by the department in
1008 accordance with chapter 443 or s. 72.011(1), excluding corporate
1009 income tax, and who quits a business without the benefit of a
1010 purchaser, successor, or assignee, or without transferring the
1011 business or stock of goods to a transferee, must file a final
1012 return and make full payment within 15 days after quitting the
1013 business. A taxpayer who fails to file a final return and make
1014 payment may not engage in any business in the state until the
1015 final return has been filed and the all tax, interest, or
1016 penalties due have been paid. The Department of Legal Affairs
1017 may seek an injunction at the request of the department to
1018 prevent further business activity until such tax, interest, or
1019 penalties are paid. A temporary injunction enjoining further
1020 business activity may be granted by a court without notice.

1021 (3) A taxpayer who is liable for taxes, interest, or
1022 penalties levied under chapter 443 or any of the chapters
1023 specified in s. 213.05, excluding corporate income tax, who
1024 transfers the taxpayer's business or stock of goods, must file a
1025 final return and make full payment within 15 days after the date
1026 of transfer.



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1027 (4) (a) A transferee, or a group of transferees acting in
1028 concert, of more than 50 percent of a business or stock of goods
1029 is liable for any tax, interest, or penalties owed by the
1030 transferor unless:

1031 1. The transferor provides a receipt or certificate from
1032 the department to the transferee showing that the transferor is
1033 not liable for taxes, interest, or penalties from the operation
1034 of the business; and

1035 2. The department finds that the transferor is not liable
1036 for taxes, interest, or penalties after an audit of the
1037 transferor's books and records. The audit may be requested by
1038 the transferee or the transferor. The department may charge a
1039 fee for the cost of the audit if it has not issued a notice of
1040 intent to audit by the time the request for the audit is
1041 received.

1042 (b) A transferee may withhold a portion of the
1043 consideration for a business or stock of goods to pay the taxes,
1044 interest, or penalties owed to the state from the operation of
1045 the business. The transferee shall pay the withheld
1046 consideration to the state within 30 days after the date of the
1047 transfer. If the consideration withheld is less than the
1048 transferor's liability, the transferor remains liable for the
1049 deficiency.

1050 (c) A transferee who acquires the business or stock of
1051 goods and fails to pay the taxes, interest, or penalties due,
1052 may not engage in any business in the state until the taxes,
1053 interest, or penalties are paid. The Department of Legal Affairs
1054 may seek an injunction at the request of the department to
1055 prevent further business activity until such tax, interest, or



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1056 penalties are paid. A temporary injunction enjoining further
1057 business activity may be granted by a court without notice.

1058 (5) The transferee, or transferees acting in concert, of
1059 more than 50 percent of a business or stock of goods are jointly
1060 and severally liable with the transferor for the payment of the
1061 taxes, interest, or penalties owed to the state from the
1062 operation of the business by the transferor.

1063 (6) The maximum liability of a transferee pursuant to this
1064 section is equal to the fair market value of the property
1065 transferred or the total purchase price, whichever is greater.

1066 (7) After notice by the department of transferee liability
1067 under this section, the transferee shall have 60 days within
1068 which to file an action to contest the determination of
1069 transferee liability pursuant to chapter 72.

1070 (8) This section does not impose liability on a transferee
1071 of a business or stock of goods pursuant to an involuntary
1072 transfer.

1073 (9) The department may adopt rules necessary to administer
1074 and enforce this section.

1075 Section 16. Effective upon this act becoming a law and
1076 operating retroactively to July 1, 2008, subsections (4) and (5)
1077 of section 220.192, Florida Statutes, are amended to read:

1078 220.192 Renewable energy technologies investment tax
1079 credit.—

1080 (4) TAXPAYER APPLICATION PROCESS.—To claim a credit under
1081 this section, each taxpayer must apply to the Florida Energy and
1082 Climate Commission ~~Department of Environmental Protection~~ for an
1083 allocation of each type of annual credit by the date established
1084 by the Florida Energy and Climate Commission ~~Department of~~



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1085 ~~Environmental Protection~~. The application form may be
1086 established by the Florida Energy and Climate Commission. The
1087 form must ~~Department of Environmental Protection and shall~~
1088 include an affidavit from each taxpayer certifying that all
1089 information contained in the application, including all records
1090 of eligible costs claimed as the basis for the tax credit, are
1091 true and correct. Approval of the credits under this section
1092 shall be accomplished on a first-come, first-served basis, based
1093 upon the date complete applications are received by the Florida
1094 Energy and Climate Commission ~~Department of Environmental~~
1095 ~~Protection~~. A taxpayer shall submit only one complete
1096 application based upon eligible costs incurred within a
1097 particular state fiscal year. Incomplete placeholder
1098 applications will not be accepted and will not secure a place in
1099 the first-come, first-served application line. If a taxpayer
1100 does not receive a tax credit allocation due to the exhaustion
1101 of the annual tax credit authorizations, then such taxpayer may
1102 reapply in the following year for those eligible costs and will
1103 have priority over other applicants for the allocation of
1104 credits.

1105 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF CREDITS.—

1106 (a) In addition to its existing audit and investigation
1107 authority, the Department of Revenue may perform any additional
1108 financial and technical audits and investigations, including
1109 examining the accounts, books, and records of the tax credit
1110 applicant, which ~~that~~ are necessary to verify the eligible costs
1111 included in the tax credit return and to ensure compliance with
1112 this section. The Florida Energy and Climate Commission
1113 ~~Department of Environmental Protection~~ shall provide technical



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1114 assistance when requested by the Department of Revenue on any
1115 technical audits or examinations performed pursuant to this
1116 section.

1117 (b) It is grounds for forfeiture of previously claimed and
1118 received tax credits if the Department of Revenue determines, as
1119 a result of ~~either~~ an audit or examination or from information
1120 received from the Florida Energy and Climate Commission
1121 ~~Department of Environmental Protection~~, that a taxpayer received
1122 tax credits pursuant to this section to which the taxpayer was
1123 not entitled. The taxpayer is responsible for returning
1124 forfeited tax credits to the Department of Revenue, and such
1125 funds shall be paid into the General Revenue Fund of the state.

1126 (c) The Florida Energy and Climate Commission ~~Department of~~
1127 ~~Environmental Protection~~ may revoke or modify any written
1128 decision granting eligibility for tax credits under this section
1129 if it is discovered that the tax credit applicant submitted any
1130 false statement, representation, or certification in any
1131 application, record, report, plan, or other document filed in an
1132 attempt to receive tax credits under this section. The Florida
1133 Energy and Climate Commission ~~Department of Environmental~~
1134 ~~Protection~~ shall immediately notify the Department of Revenue of
1135 any revoked or modified orders affecting previously granted tax
1136 credits. Additionally, the taxpayer must notify the Department
1137 of Revenue of any change in its tax credit claimed.

1138 (d) The taxpayer shall file with the Department of Revenue
1139 an amended return or such other report as the Department of
1140 Revenue prescribes by rule and shall pay any required tax and
1141 interest within 60 days after the taxpayer receives notification
1142 from the Florida Energy and Climate Commission ~~Department of~~



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1143 ~~Environmental Protection~~ that previously approved tax credits
1144 have been revoked or modified. If the revocation or modification
1145 order is contested, the taxpayer shall file an amended return or
1146 other report as provided in this paragraph within 60 days after
1147 a final order is issued following proceedings.

1148 (e) A notice of deficiency may be issued by the Department
1149 of Revenue at any time within 3 years after the taxpayer
1150 receives formal notification from the Florida Energy and Climate
1151 Commission ~~Department of Environmental Protection~~ that
1152 previously approved tax credits have been revoked or modified.
1153 If a taxpayer fails to notify the Department of Revenue of any
1154 changes to its tax credit claimed, a notice of deficiency may be
1155 issued at any time.

1156 Section 17. Effective July 1, 2009, paragraph (c) of
1157 subsection (1) of section 336.021, Florida Statutes, is amended
1158 to read:

1159 336.021 County transportation system; levy of ninth-cent
1160 fuel tax on motor fuel and diesel fuel.—

1161 (1)

1162 (c) Local option taxes collected on sales or use of diesel
1163 fuel in this state shall be distributed in the following manner:

1164 1. The fiscal year of July 1, 1995, through June 30, 1996,
1165 shall be the base year for all distributions.

1166 2. Each year the tax collected, less the service and
1167 administrative charges enumerated in s. 215.20 and the
1168 allowances allowed under s. 206.91, on the number of gallons
1169 reported, up to the total number of gallons reported in the base
1170 year, shall be distributed to each county using the distribution
1171 percentage calculated for the base year.



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1172 3. After the distribution of taxes pursuant to subparagraph
1173 4. 2-, additional taxes available for distribution shall first
1174 be distributed pursuant to this subparagraph. A distribution
1175 shall be made to each county in which a qualified new retail
1176 station is located. A qualified new retail station is a retail
1177 station that began operation after June 30, 1996, and that has
1178 sales of diesel fuel exceeding 50 percent of the sales of diesel
1179 fuel reported in the county in which it is located during the
1180 1995-1996 state fiscal year. The determination of whether a new
1181 retail station is qualified shall be based on the total gallons
1182 of diesel fuel sold at the station during each full month of
1183 operation during the 12-month period ending January 31, divided
1184 by the number of full months of operation during those 12
1185 months, and the result multiplied by 12. The amount distributed
1186 pursuant to this subparagraph to each county in which a
1187 qualified new retail station is located shall equal the local
1188 option taxes due on the gallons of diesel fuel sold by the new
1189 retail station during the year ending January 31, less the
1190 service charges enumerated in s. 215.20 and the dealer allowance
1191 provided for by s. 206.91. Gallons of diesel fuel sold at the
1192 qualified new retail station shall be certified to the
1193 department by the county requesting the additional distribution
1194 by June 15, 1997, and by March 1 in each subsequent year. The
1195 certification shall include the beginning inventory, fuel
1196 purchases and sales, and the ending inventory for the new retail
1197 station for each month of operation during the year, the
1198 original purchase invoices for the period, and any other
1199 information the department deems reasonable and necessary to
1200 establish the certified gallons. The department may review and



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1201 audit the retail dealer's records provided to a county to
1202 establish the gallons sold by the new retail station.
1203 Notwithstanding the provisions of this subparagraph, when more
1204 than one county qualifies for a distribution pursuant to this
1205 subparagraph and the requested distributions exceed the total
1206 taxes available for distribution, each county shall receive a
1207 prorated share of the moneys available for distribution.

1208 4. After the distribution of taxes pursuant to subparagraph
1209 2. ~~3.~~, all additional taxes available for distribution, except
1210 the taxes described in subparagraph 3., shall be distributed
1211 based on vehicular diesel fuel storage capacities in each county
1212 pursuant to this subparagraph. The total vehicular diesel fuel
1213 storage capacity shall be established for each fiscal year based
1214 on the registration of facilities with the Department of
1215 Environmental Protection as required by s. 376.303 for the
1216 following facility types: retail stations, fuel user/nonretail,
1217 state government, local government, and county government. Each
1218 county shall receive a share of the total taxes available for
1219 distribution pursuant to this subparagraph equal to a fraction,
1220 the numerator of which is the storage capacity located within
1221 the county for vehicular diesel fuel in the facility types
1222 listed in this subparagraph and the denominator of which is the
1223 total statewide storage capacity for vehicular diesel fuel in
1224 those facility types. The vehicular diesel fuel storage capacity
1225 for each county and facility type shall be that established by
1226 the Department of Environmental Protection by June 1, 1997, for
1227 the 1996-1997 fiscal year, and by January 31 for each succeeding
1228 fiscal year. The storage capacities so established shall be
1229 final. The storage capacity for any new retail station for which



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1230 a county receives a distribution pursuant to subparagraph 3.
1231 shall not be included in the calculations pursuant to this
1232 subparagraph.

1233 Section 18. Subsection (20) of section 443.036, Florida
1234 Statutes, is amended to read:

1235 443.036 Definitions.—As used in this chapter, the term:

1236 (20) "Employing unit" means an individual or type of
1237 organization, including a partnership, limited liability
1238 company, association, trust, estate, joint-stock company,
1239 insurance company, or corporation, whether domestic or foreign;
1240 the receiver, trustee in bankruptcy, trustee, or successor of
1241 any of the foregoing; or the legal representative of a deceased
1242 person, which has or had in its employ one or more individuals
1243 performing services for it within this state.

1244 (a) Each individual employed to perform or to assist in
1245 performing the work of any agent or employee of an employing
1246 unit is deemed to be employed by the employing unit for the
1247 purposes of this chapter, regardless of whether the individual
1248 was hired or paid directly by the employing unit or by an agent
1249 or employee of the employing unit, if the employing unit had
1250 actual or constructive knowledge of the work.

1251 (b) Each individual performing services in this state for
1252 an employing unit maintaining at least two separate
1253 establishments in this state is deemed to be performing services
1254 for a single employing unit for the purposes of this chapter.

1255 (c) A person who is an officer of a corporation, or a
1256 member of a limited liability company classified as a
1257 corporation for federal income tax purposes, and who performs
1258 services for the corporation or limited liability company in



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1259 this state, regardless of whether those services are continuous,
1260 is deemed an employee of the corporation or the limited
1261 liability company during all of each week of his or her tenure
1262 of office, regardless of whether he or she is compensated for
1263 those services. Services are presumed to be rendered for the
1264 corporation in cases in which the officer is compensated by
1265 means other than dividends upon shares of stock of the
1266 corporation owned by him or her.

1267 (d) A limited liability company shall be treated as having
1268 the same status as it is classified for federal income tax
1269 purposes. However, a single-member limited liability company
1270 shall be treated as the employer.

1271 Section 19. Paragraph (b) of subsection (2) of section
1272 443.1215, Florida Statutes, is amended to read:

1273 443.1215 Employers.—

1274 (2)

1275 (b) In determining whether an employing unit for which
1276 service, other than agricultural labor, is also performed is an
1277 employer under paragraph (1) (a), paragraph (1) (b), paragraph
1278 (1) (c), or subparagraph (1) (d) 2., the wages earned or the
1279 employment of an employee performing service in agricultural
1280 labor may not be taken into account. If an employing unit is
1281 determined to be an employer of agricultural labor, the
1282 employing unit is considered an employer for purposes of
1283 paragraph (1) (a) ~~subsection (1)~~.

1284 Section 20. Subsection (2) of section 443.1316, Florida
1285 Statutes, is amended to read:

1286 443.1316 Unemployment tax collection services; interagency
1287 agreement.—



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1288 (2) (a) The Department of Revenue is considered to be
1289 administering a revenue law of this state when the department
1290 implements this chapter, or otherwise provides unemployment tax
1291 collection services, under contract with the Agency for
1292 Workforce Innovation through the interagency agreement.

1293 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
1294 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
1295 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
1296 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
1297 213.50; 213.67; 213.69; 213.691; 213.692; 213.73; 213.733;
1298 213.74; ~~and~~ 213.757; and 213.758 apply to the collection of
1299 unemployment contributions and reimbursements by the Department
1300 of Revenue unless prohibited by federal law.

1301 Section 21. Section 443.141, Florida Statutes, is amended
1302 to read:

1303 443.141 Collection of contributions and reimbursements.—

1304 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
1305 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1306 (a) *Interest.*—Contributions or reimbursements unpaid on the
1307 date due shall bear interest at the rate of 1 percent per month
1308 from and after that date until payment plus accrued interest is
1309 received by the tax collection service provider, unless the
1310 service provider finds that the employing unit has or had good
1311 reason for failure to pay the contributions or reimbursements
1312 when due. Interest collected under this subsection must be paid
1313 into the Special Employment Security Administration Trust Fund.

1314 (b) *Penalty for delinquent, erroneous, incomplete, or*
1315 *insufficient reports.*—

1316 1. An employing unit that fails to file any report required



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1317 by the Agency for Workforce Innovation or its tax collection
1318 service provider, in accordance with rules for administering
1319 this chapter, shall pay to the tax collection service provider
1320 for each delinquent report the sum of \$25 for each 30 days or
1321 fraction thereof that the employing unit is delinquent, unless
1322 the agency or its service provider, whichever required the
1323 report, finds that the employing unit has or had good reason for
1324 failure to file the report. The agency or its service provider
1325 may assess penalties only through the date of the issuance of
1326 the final assessment notice. However, additional penalties
1327 accrue if the delinquent report is subsequently filed.

1328 2.a. An employing unit that files an erroneous, incomplete,
1329 or insufficient report with the Agency for Workforce Innovation
1330 or its tax collection service provider, shall pay a penalty. The
1331 amount of the penalty is \$50 or 10 percent of any tax due,
1332 whichever is greater, but no more than \$300 per report. The
1333 penalty shall be added to any tax, penalty, or interest
1334 otherwise due.

1335 b. The agency or its tax collection service provider shall
1336 waive the penalty if the employing unit files an accurate,
1337 complete, and sufficient report within 30 days after a penalty
1338 notice is issued to the employing unit. The penalty may not be
1339 waived more than one time during a 12-month period.

1340 c. As used in this subsection, the term "erroneous,
1341 incomplete, or insufficient report" means a report so lacking in
1342 information, completeness, or arrangement that the report cannot
1343 be readily understood, verified, or reviewed. Such reports
1344 include, but are not limited to, reports having missing wage or
1345 employee information, missing or incorrect social security



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1346 numbers, or illegible entries; reports submitted in a format
1347 that is not approved by the agency or its tax collection service
1348 provider; and reports showing gross wages that do not equal the
1349 total of the wages of each employee. However, the term does not
1350 include a report that merely contains inaccurate data that was
1351 supplied to the employer by the employee, if the employer was
1352 unaware of the inaccuracy.

1353 3.2. Sums collected as Penalties imposed pursuant to this
1354 paragraph shall under subparagraph 1. must be deposited in the
1355 Special Employment Security Administration Trust Fund.

1356 4.3. The penalty and interest for a delinquent, erroneous,
1357 incomplete, or insufficient report may be waived if when the
1358 penalty or interest is inequitable. The provisions of s.
1359 213.24(1) apply to any penalty or interest that is imposed under
1360 this section.

1361 5. The Agency for Workforce Innovation and the state agency
1362 providing unemployment tax collection services may adopt rules
1363 to administer this subsection.

1364 (c) *Application of partial payments.*—If when a delinquency
1365 exists in the employment record of an employer not in
1366 bankruptcy, a partial payment less than the total delinquency
1367 amount shall be applied to the employment record as the payor
1368 directs. In the absence of specific direction, the partial
1369 payment shall be applied to the payor's employment record as
1370 prescribed in the rules of the Agency for Workforce Innovation
1371 or the state agency providing tax collection services.

1372 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

1373 (a) *Failure to make reports and pay contributions.*—If an
1374 employing unit determined by the tax collection service provider



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1375 to be an employer subject to this chapter fails to make and file
1376 any report as and when required by this chapter or by any rule
1377 of the Agency for Workforce Innovation or the state agency
1378 providing tax collection services, for the purpose of
1379 determining the amount of contributions due by the employer
1380 under this chapter, or if any filed report is found by the
1381 service provider to be incorrect or insufficient, and the
1382 employer, after being notified in writing by the service
1383 provider to file the report, or a corrected or sufficient
1384 report, as applicable, fails to file the report within 15 days
1385 after the date of the mailing of the notice, the tax collection
1386 service provider may:

1387 1. Determine the amount of contributions due from the
1388 employer based on the information readily available to it, which
1389 determination is deemed to be prima facie correct;

1390 2. Assess the employer the amount of contributions
1391 determined to be due; and

1392 3. Immediately notify the employer by mail of the
1393 determination and assessment including penalties as provided in
1394 this chapter, if any, added and assessed, and demand payment
1395 together with interest on the amount of contributions from the
1396 date that amount was due and payable.

1397 (b) *Hearings.*—The determination and assessment are final 15
1398 days after the date the assessment is mailed unless the employer
1399 files with the tax collection service provider within the 15
1400 days a written protest and petition for hearing specifying the
1401 objections thereto. The tax collection service provider shall
1402 promptly review each petition and may reconsider its
1403 determination and assessment in order to resolve the



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1404 petitioner's objections. The tax collection service provider
1405 shall forward each petition remaining unresolved to the Agency
1406 for Workforce Innovation for a hearing on the objections. Upon
1407 receipt of a petition, the Agency for Workforce Innovation shall
1408 schedule a hearing and notify the petitioner of the time and
1409 place of the hearing. The Agency for Workforce Innovation may
1410 appoint special deputies to conduct hearings and to submit their
1411 findings together with a transcript of the proceedings before
1412 them and their recommendations to the agency for its final
1413 order. Special deputies are subject to the prohibition against
1414 ex parte communications in s. 120.66. At any hearing conducted
1415 by the Agency for Workforce Innovation or its special deputy,
1416 evidence may be offered to support the determination and
1417 assessment or to prove it is incorrect. In order to prevail,
1418 however, the petitioner must either prove that the determination
1419 and assessment are incorrect or file full and complete corrected
1420 reports. Evidence may also be submitted at the hearing to rebut
1421 the determination by the tax collection service provider that
1422 the petitioner is an employer under this chapter. Upon evidence
1423 taken before it or upon the transcript submitted to it with the
1424 findings and recommendation of its special deputy, the Agency
1425 for Workforce Innovation shall either set aside the tax
1426 collection service provider's determination that the petitioner
1427 is an employer under this chapter or reaffirm the determination.
1428 The amounts assessed under the final order, together with
1429 interest and penalties, must be paid within 15 days after notice
1430 of the final order is mailed to the employer, unless judicial
1431 review is instituted in a case of status determination. Amounts
1432 due when the status of the employer is in dispute are payable



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1433 within 15 days after the entry of an order by the court
1434 affirming the determination. However, any determination that an
1435 employing unit is not an employer under this chapter does not
1436 affect the benefit rights of any individual as determined by an
1437 appeals referee or the commission unless:

1438 1. The individual is made a party to the proceedings before
1439 the special deputy; or

1440 2. The decision of the appeals referee or the commission
1441 has not become final or the employing unit and the Agency for
1442 Workforce Innovation were not made parties to the proceedings
1443 before the appeals referee or the commission.

1444 (c) *Appeals.*—The Agency for Workforce Innovation and the
1445 state agency providing unemployment tax collection services
1446 shall adopt rules prescribing the procedures for an employing
1447 unit determined to be an employer to file an appeal and be
1448 afforded an opportunity for a hearing on the determination.
1449 Pending a hearing, the employing unit must file reports and pay
1450 contributions in accordance with s. 443.131.

1451 (3) COLLECTION PROCEEDINGS.—

1452 (a) *Lien for payment of contributions or reimbursements.*—

1453 1. ~~There is created~~ A lien exists in favor of the tax
1454 collection service provider upon all the property, both real and
1455 personal, of any employer liable for payment of any contribution
1456 or reimbursement levied and imposed under this chapter for the
1457 amount of the contributions or reimbursements due, together with
1458 any interest, costs, and penalties. If any contribution or
1459 reimbursement imposed under this chapter or any portion of that
1460 contribution, reimbursement, interest, or penalty is not paid
1461 within 60 days after becoming delinquent, the tax collection



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1462 service provider may file ~~subsequently issue~~ a notice of lien
1463 ~~that may be filed~~ in the office of the clerk of the circuit
1464 court of any county in which the delinquent employer owns
1465 property or ~~has conducted~~ business. The notice of lien must
1466 include the periods for which the contributions, reimbursements,
1467 interest, or penalties are demanded and the amounts due. A copy
1468 of the notice of lien must be mailed to the employer at the
1469 employer's ~~her or his~~ last known address. The notice of lien may
1470 not be filed ~~issued and recorded~~ until 15 days after the date
1471 the assessment becomes final under subsection (2). Upon filing
1472 ~~presentation of the notice of lien~~, the clerk of the circuit
1473 court shall record the notice of lien ~~it~~ in a book maintained
1474 for that purpose, and the amount of the notice of lien, together
1475 with the cost of recording and interest accruing upon the amount
1476 of the contribution or reimbursement, becomes a lien upon the
1477 title to and interest, whether legal or equitable, in any real
1478 property, chattels real, or personal property of the employer
1479 against whom the notice of lien is issued, in the same manner as
1480 a judgment of the circuit court docketed in the office of the
1481 circuit court clerk, with execution issued to the sheriff for
1482 levy. This lien is prior, preferred, and superior to all
1483 mortgages or other liens filed, recorded, or acquired after the
1484 notice of lien is filed. Upon the payment of the amounts due, or
1485 upon determination by the tax collection service provider that
1486 the notice of lien was erroneously issued, the lien is satisfied
1487 when the service provider acknowledges in writing that the lien
1488 is fully satisfied. A lien's satisfaction does not need to be
1489 acknowledged before any notary or other public officer, and the
1490 signature of the director of the tax collection service provider



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1491 or his or her designee is conclusive evidence of the
1492 satisfaction of the lien, which satisfaction shall be recorded
1493 by the clerk of the circuit court who receives the fees for
1494 those services.

1495 2. The tax collection service provider may subsequently
1496 issue a warrant directed to any sheriff in this state,
1497 commanding him or her to levy upon and sell any real or personal
1498 property of the employer liable for any amount under this
1499 chapter within his or her jurisdiction, for payment, with the
1500 added penalties and interest and the costs of executing the
1501 warrant, together with the costs of the clerk of the circuit
1502 court in recording and docketing the notice of lien, and to
1503 return the warrant to the service provider with payment. The
1504 warrant may only be issued and enforced for all amounts due to
1505 the tax collection service provider on the date the warrant is
1506 issued, together with interest accruing on the contribution or
1507 reimbursement due from the employer to the date of payment at
1508 the rate provided in this section. In the event of sale of any
1509 assets of the employer, however, priorities under the warrant
1510 shall be determined in accordance with the priority established
1511 by any notices of lien filed by the tax collection service
1512 provider and recorded by the clerk of the circuit court. The
1513 sheriff shall execute the warrant in the same manner prescribed
1514 by law for executions issued by the clerk of the circuit court
1515 for judgments of the circuit court. The sheriff is entitled to
1516 the same fees for executing the warrant as for a writ of
1517 execution out of the circuit court, and these fees must be
1518 collected in the same manner.

1519 3. The lien expires 10 years after the filing of a notice



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1520 of lien with the clerk of court. An action to collect amounts
1521 due under this chapter may not be commenced after the expiration
1522 of the lien securing the payment of the amounts owed.

1523 (b) *Injunctive procedures to contest warrants after*
1524 *issuance.*—An injunction or restraining order to stay the
1525 execution of a warrant may not be issued until a motion is
1526 filed; reasonable notice of a hearing on the motion for the
1527 injunction is served on the tax collection service provider; and
1528 the party seeking the injunction either pays into the custody of
1529 the court the full amount of contributions, reimbursements,
1530 interests, costs, and penalties claimed in the warrant or enters
1531 into and files with the court a bond with two or more good and
1532 sufficient sureties approved by the court in a sum at least
1533 twice the amount of the contributions, reimbursements,
1534 interests, costs, and penalties, payable to the tax collection
1535 service provider. The bond must also be conditioned to pay the
1536 amount of the warrant, interest, and any damages resulting from
1537 the wrongful issuing of the injunction, if the injunction is
1538 dissolved, or the motion for the injunction is dismissed. Only
1539 one surety is required when the bond is executed by a lawfully
1540 authorized surety company.

1541 (c) *Attachment and garnishment.*—Upon the filing of notice
1542 of lien as provided in subparagraph (a)1., the tax collection
1543 service provider is entitled to remedy by attachment or
1544 garnishment as provided in chapters 76 and 77, as for a debt
1545 due. Upon application by the tax collection service provider,
1546 these writs shall be issued by the clerk of the circuit court as
1547 upon a judgment of the circuit court duly docketed and recorded.
1548 These writs shall be returnable to the circuit court. A bond may



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1549 not be required of the tax collection service provider as a
1550 condition required for the issuance of these writs of attachment
1551 or garnishment. Issues raised under proceedings by attachment or
1552 garnishment shall be tried by the circuit court in the same
1553 manner as a judgment under chapters 76 and 77. Further, the
1554 notice of lien filed by the tax collection service provider is
1555 valid for purposes of all remedies under this chapter until
1556 satisfied under this chapter, and revival by scire facias or
1557 other proceedings are not necessary before pursuing any remedy
1558 authorized by law. Proceedings authorized upon a judgment of the
1559 circuit court do not make the lien a judgment of the circuit
1560 court upon a debt for any purpose other than as are specifically
1561 provided by law as procedural remedies.

1562 (d) *Third-party claims.*—Upon any levy made by the sheriff
1563 under a writ of attachment or garnishment as provided in
1564 paragraph (c), the circuit court shall try third-party claims to
1565 property involved as upon a judgment thereof and all proceedings
1566 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
1567 77.16 shall apply.

1568 (e) *Proceedings supplementary to execution.*—At any time
1569 after a warrant provided for in subparagraph (a)2. is returned
1570 unsatisfied by any sheriff of this state, the tax collection
1571 service provider may file an affidavit in the circuit court
1572 affirming the warrant was returned unsatisfied and remains valid
1573 and outstanding. The affidavit must also state the residence of
1574 the party or parties against whom the warrant is issued. The tax
1575 collection service provider is subsequently entitled to have
1576 other and further proceedings in the circuit court as upon a
1577 judgment thereof as provided in s. 56.29.



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1578 (f) *Reproductions.*—In any proceedings in any court under
1579 this chapter, reproductions of the original records of the
1580 Agency for Workforce Innovation, its tax collection service
1581 provider, the former Department of Labor and Employment
1582 Security, or the commission, including, but not limited to,
1583 photocopies or microfilm, are primary evidence in lieu of the
1584 original records or of the documents that were transcribed into
1585 those records.

1586 (g) *Jeopardy assessment and warrant.*—If the tax collection
1587 service provider reasonably believes that the collection of
1588 contributions or reimbursements from an employer will be
1589 jeopardized by delay, the service provider may assess the
1590 contributions or reimbursements immediately, together with
1591 interest or penalties when due, regardless of whether the
1592 contributions or reimbursements accrued are due, and may
1593 immediately issue a notice of lien and jeopardy warrant upon
1594 which proceedings may be conducted as provided in this section
1595 for notice of lien and warrant of the service provider. Within
1596 15 days after mailing the notice of lien by registered mail, the
1597 employer may protest the issuance of the lien in the same manner
1598 provided in paragraph (2) (a). The protest does not operate as a
1599 supersedeas or stay of enforcement unless the employer files
1600 with the sheriff seeking to enforce the warrant a good and
1601 sufficient surety bond in twice the amount demanded by the
1602 notice of lien or warrant. The bond must be conditioned upon
1603 payment of the amount subsequently found to be due from the
1604 employer to the tax collection service provider in the final
1605 order of the Agency for Workforce Innovation upon protest of
1606 assessment. The jeopardy warrant and notice of lien are



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1607 satisfied in the manner provided in this section upon payment of
1608 the amount finally determined to be due from the employer. If
1609 enforcement of the jeopardy warrant is not superseded as
1610 provided in this section, the employer is entitled to a refund
1611 from the fund of all amounts paid as contributions or
1612 reimbursements in excess of the amount finally determined to be
1613 due by the employer upon application being made as provided in
1614 this chapter.

1615 (4) MISCELLANEOUS PROVISIONS FOR COLLECTION OF
1616 CONTRIBUTIONS AND REIMBURSEMENTS.—

1617 (a) In addition to all other remedies and proceedings
1618 authorized by this chapter for the collection of contributions
1619 and reimbursements, a right of action by suit in the name of the
1620 tax collection service provider is created. A suit may be
1621 brought, and all proceedings taken, to the same effect and
1622 extent as for the enforcement of a right of action for debt or
1623 assumpsit, and all remedies available in such actions, including
1624 attachment and garnishment, are available to the tax collection
1625 service provider for the collection of any contribution or
1626 reimbursement. The tax collection service provider is not,
1627 however, required to post bond in any such action or
1628 proceedings. In addition, this section does not make these
1629 contributions or reimbursements a debt or demand unenforceable
1630 against homestead property as provided by Art. X of the State
1631 Constitution, and these remedies are solely procedural.

1632 (b) An employer who fails to make return or pay the
1633 contributions or reimbursements levied under this chapter, and
1634 who remains an employer as provided in s. 443.121, may be
1635 enjoined from employing individuals in employment as defined in



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1636 this chapter upon the complaint of the tax collection service
1637 provider in the circuit court of the county in which the
1638 employer does business. An employer who fails to make return or
1639 pay contributions or reimbursements shall be enjoined from
1640 employing individuals in employment until the return is made and
1641 the contributions or reimbursements are paid to the tax
1642 collection service provider.

1643 (c) Any agent or employee designated by the Agency for
1644 Workforce Innovation or its tax collection service provider may
1645 administer an oath to any person for any return or report
1646 required by this chapter or by the rules of the Agency for
1647 Workforce Innovation or the state agency providing unemployment
1648 tax collection services, and an oath made before the agency or
1649 its service provider or any authorized agent or employee has the
1650 same effect as an oath made before any judicial officer or
1651 notary public of the state.

1652 (d) Civil actions brought under this chapter to collect
1653 contributions, reimbursements, or interest, or any proceeding
1654 conducted for the collection of contributions or reimbursements
1655 from an employer, shall be heard by the court having
1656 jurisdiction at the earliest possible date and are entitled to
1657 preference upon the calendar of the court over all other civil
1658 actions except petitions for judicial review of claims for
1659 benefits arising under this chapter and cases arising under the
1660 Workers' Compensation Law of this state.

1661 (e) The tax collection service provider may commence an
1662 action in any other state to collect unemployment compensation
1663 contributions, reimbursements, penalties, and interest legally
1664 due this state. The officials of other states that extend a like



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1665 comity to this state may sue for the collection of
1666 contributions, reimbursements, interest, and penalties in the
1667 courts of this state. The courts of this state shall recognize
1668 and enforce liability for contributions, reimbursements,
1669 interest, and penalties imposed by other states that extend a
1670 like comity to this state.

1671 (f) The collection of any contribution, reimbursement,
1672 interest, or penalty due under this chapter is not enforceable
1673 by civil action, warrant, claim, or other means unless the
1674 notice of lien is filed with the clerk of the circuit court as
1675 described in subsection (3) within 5 years after the date the
1676 contribution, reimbursement, interest, and penalty were due.

1677 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR DISTRIBUTIONS.—In
1678 the event of any distribution of any employer's assets pursuant
1679 to an order of any court under the laws of this state, including
1680 any receivership, assignment for the benefit of creditors,
1681 adjudicated insolvency, composition, administration of estates
1682 of decedents, or other similar proceeding, contributions or
1683 reimbursements then or subsequently due must be paid in full
1684 before all other claims except claims for wages of \$250 or less
1685 to each claimant, earned within 6 months after the commencement
1686 of the proceeding, and on a parity with all other tax claims
1687 wherever those tax claims are given priority. In the
1688 administration of the estate of any decedent, the filing of
1689 notice of lien is a proceeding required upon protest of the
1690 claim filed by the tax collection service provider for
1691 contributions or reimbursements due under this chapter, and the
1692 claim must be allowed by the circuit judge. The personal
1693 representative of the decedent, however, may by petition to the



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1694 circuit court object to the validity of the tax collection
1695 service provider's claim, and proceedings shall be conducted in
1696 the circuit court for the determination of the validity of the
1697 service provider's claim. Further, the bond of the personal
1698 representative may not be discharged until the claim is finally
1699 determined by the circuit court. When a bond is not given by the
1700 personal representative, the assets of the estate may not be
1701 distributed until the final determination by the circuit court.
1702 Upon distribution of the assets of the estate of any decedent,
1703 the tax collection service provider's claim has a class 8
1704 priority established in s. 733.707(1)(h), subject to the above
1705 limitations with reference to wages. In the event of any
1706 employer's adjudication in bankruptcy, judicially confirmed
1707 extension proposal, or composition, under the Federal Bankruptcy
1708 Act of 1898, as amended, contributions or reimbursements then or
1709 subsequently due are entitled to priority as is provided in s.
1710 64B of that act (U.S.C. Title II, s. 104(b), as amended).

1711 (6) REFUNDS.—

1712 (a) Within 4 years after payment of any amount as
1713 contributions, reimbursements, interest, or penalties, an
1714 employing unit may apply for an adjustment of its subsequent
1715 payments of contributions or reimbursements, or for a refund if
1716 the adjustment cannot be made.

1717 (b) If the tax collection service provider determines that
1718 any contributions, reimbursements, interest, or penalties were
1719 erroneously collected, the employing unit may adjust its
1720 subsequent payment of contributions or reimbursements by the
1721 amount erroneously collected. If an adjustment cannot be made,
1722 the tax collection service provider shall refund the amount



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1723 erroneously collected from the fund.

1724 (c) Within the time limit provided in paragraph (a), the
1725 tax collection service provider may on its own initiative adjust
1726 or refund the amount erroneously collected.

1727 (d) This chapter does not authorize a refund of
1728 contributions or reimbursements properly paid in accordance with
1729 this chapter when the payment was made, except as required by s.
1730 443.1216(13) (e).

1731 (e) An employing unit entitled to a refund or adjustment
1732 for erroneously collected contributions, reimbursements,
1733 interest, or penalties is not entitled to interest on that
1734 erroneously collected amount.

1735 (f) Refunds under this subsection and under s.
1736 443.1216(13) (e) may be paid from the clearing account or the
1737 benefit account of the Unemployment Compensation Trust Fund and
1738 from the Special Employment Security Administration Trust Fund
1739 for interest or penalties previously paid into the fund,
1740 notwithstanding s. 443.191(2).

1741 Section 22. Effective July 1, 2009, subsection (2) of
1742 section 443.163, Florida Statutes, is amended to read:

1743 443.163 Electronic reporting and remitting of contributions
1744 and reimbursements.—

1745 (2) (a) An employer who is required by law to file an
1746 Employers Quarterly Report (UCT-6) by approved electronic means,
1747 but who files the report by a means other than approved
1748 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
1749 report and \$1 for each employee. This penalty, ~~which~~ is in
1750 addition to any other ~~applicable~~ penalty provided by this
1751 chapter. However, unless the penalty does not apply if employer



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1752 ~~first obtains a waiver of this requirement from~~ the tax
1753 collection service provider waives the electronic filing
1754 requirement in advance. An employer who fails to remit
1755 contributions or reimbursements by approved electronic means as
1756 required by law is liable for a penalty of \$50 ~~\$10~~ for each
1757 remittance submitted by a means other than approved electronic
1758 means. This penalty, ~~which~~ is in addition to any other
1759 ~~applicable~~ penalty provided by this chapter.

1760 (b) A person who prepared and reported for 100 or more
1761 employers in any quarter during the preceding state fiscal year,
1762 but who fails to file an Employers Quarterly Report (UCT-6) for
1763 each calendar quarter in the current calendar year by approved
1764 electronic means ~~as required by law~~, is liable for a penalty of
1765 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,
1766 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by
1767 this chapter. However, ~~unless~~ the penalty does not apply if
1768 ~~person first obtains a waiver of this requirement from~~ the tax
1769 collection service provider waives the electronic filing
1770 requirement in advance.

1771 Section 23. Subsection (3) of section 443.163, Florida
1772 Statutes, is amended to read:

1773 443.163 Electronic reporting and remitting of contributions
1774 and reimbursements.—

1775 (3) The tax collection service provider may waive the
1776 requirement to file an Employers Quarterly Report (UCT-6) by
1777 electronic means for employers that are unable to comply despite
1778 good faith efforts or due to circumstances beyond the employer's
1779 reasonable control.

1780 (a) As prescribed by the Agency for Workforce Innovation or



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1781 its tax collection service provider, grounds for approving the
1782 waiver include, but are not limited to, circumstances in which
1783 the employer does not:

1784 1. Currently file information or data electronically with
1785 any business or government agency; or

1786 2. Have a compatible computer that meets or exceeds the
1787 standards prescribed by the Agency for Workforce Innovation or
1788 its tax collection service provider.

1789 (b) The tax collection service provider shall accept other
1790 reasons for requesting a waiver from the requirement to submit
1791 the Employers Quarterly Report (UCT-6) by electronic means,
1792 including, but not limited to:

1793 1. That the employer needs additional time to program his
1794 or her computer;

1795 2. That complying with this requirement causes the employer
1796 financial hardship; or

1797 3. That complying with this requirement conflicts with the
1798 employer's business procedures.

1799 (c) The Agency for Workforce Innovation or the state agency
1800 providing unemployment tax collection services may establish by
1801 rule the length of time a waiver is valid and may determine
1802 whether subsequent waivers will be authorized, based on this
1803 subsection; ~~however, the tax collection service provider may~~
1804 ~~only grant a waiver from electronic reporting if the employer~~
1805 ~~timely files the Employers Quarterly Report (UCT-6) by telefile,~~
1806 ~~unless the employer wage detail exceeds the service provider's~~
1807 ~~telefile system capabilities.~~

1808 Section 24. Effective July 1, 2009, section 213.691,
1809 Florida Statutes, is created to read:



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1810 213.691 Integrated warrants and judgment lien
1811 certificates.—The department may file a single integrated
1812 warrant or a single integrated judgment lien certificate for a
1813 taxpayer's total liability for all taxes, fees, or surcharges
1814 administered by the department. Such warrants and judgment lien
1815 certificates may be filed in lieu of or to replace individual
1816 warrants, notices of liens, and judgment lien certificates. Each
1817 integrated warrant or integrated judgment lien certificate must
1818 itemize the amount due for each tax, fee, or surcharge and any
1819 related interest and penalty.

1820 Section 25. Effective July 1, 2009, section 213.692,
1821 Florida Statutes, is created to read:

1822 213.692 Integrated enforcement authority.—

1823 (1) If the department has filed a warrant, notice of lien,
1824 or judgment lien certificate against the property of a taxpayer,
1825 the department may also revoke all certificates of registration,
1826 permits, or licenses issued by the department to that taxpayer.

1827 (a) Before the department may revoke the certificates of
1828 registration, permits, or licenses, the department must schedule
1829 an informal conference that the taxpayer is required to attend.
1830 At the conference, the taxpayer may present evidence regarding
1831 the department's intended action or enter into a compliance
1832 agreement. The department must provide written notice to the
1833 taxpayer of the department's intended action and the time, date,
1834 place of the conference. The department shall issue an
1835 administrative complaint to revoke the certificates of
1836 registration, permits, or licenses if the taxpayer does not
1837 attend the conference, enter into a compliance agreement, or
1838 comply with a compliance agreement.



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1839 (b) The department may not issue a certificate of
1840 registration, permit, or license to a taxpayer whose certificate
1841 of registration, permit, or license has been revoked unless:

1842 1. The outstanding liabilities of the taxpayer have been
1843 satisfied; or

1844 2. The department enters into a written agreement with the
1845 taxpayer regarding any outstanding liabilities and, as part of
1846 such agreement, agrees to issue a certificate of registration,
1847 permit, or license.

1848 (c) The department shall require a cash deposit, bond, or
1849 other security as a condition of issuing a new certificate of
1850 registration pursuant to the requirements of s. 212.14(4).

1851 (2) If the department files a warrant or a judgment lien
1852 certificate in connection with a jeopardy assessment, the
1853 department must comply with the procedures in s. 213.732 before
1854 or in conjunction with those provided in this section.

1855 (3) The department may adopt rules to administer this
1856 section.

1857 Section 26. Effective July 1, 2009, the Department of
1858 Revenue is authorized to adopt emergency rules to administer s.
1859 213.692, Florida Statutes. The emergency rules shall remain in
1860 effect for 6 months after adoption and may be renewed during the
1861 pendency of procedures to adopt rules addressing the subject of
1862 the emergency rules.

1863 Section 27. Effective July 1, 2009, section 195.095,
1864 Florida Statutes, is repealed.

1865 Section 28. Effective July 1, 2009, section 213.054,
1866 Florida Statutes, is repealed.

1867 Section 29. Except as otherwise expressly provided in this



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1868 act, this act shall take effect upon becoming a law.

1869

1870 ===== T I T L E A M E N D M E N T =====

1871 And the title is amended as follows:

1872 Delete everything before the enacting clause

1873 and insert:

1874 A bill to be entitled

1875 An act relating to the Department of Revenue; amending

1876 s. 55.204, F.S.; providing for the duration of certain

1877 judgment liens; amending s. 72.011, F.S.; clarifying

1878 the date by which an action to contest any tax,

1879 interest, or penalties must be filed; conforming

1880 cross-references; authorizing the Department of

1881 Revenue, the Department of Highway Safety and Motor

1882 Vehicles, and the Department of Business and

1883 Professional Regulation to adopt rules for the waiver

1884 of the requirement for the payment of uncontested

1885 amounts and the deposit of security in actions to

1886 contest the legality of any tax, interest, or penalty;

1887 amending s. 95.091, F.S.; providing that the duration

1888 of a tax lien relating to certain unemployment

1889 compensation taxes expires 10 years following a

1890 certain date; amending s. 202.125, F.S.; clarifying

1891 that an exemption from the communications services tax

1892 does not apply to a residence that is all or part of a

1893 transient public lodging establishment; amending s.

1894 212.07, F.S.; conforming a cross-reference; imposing

1895 criminal penalties on a dealer who willfully fails to

1896 collect certain taxes or fees after notice of a duty



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1897 to collect the taxes or fees by the Department of
1898 Revenue; amending s. 212.08, F.S.; providing criteria
1899 to determine the tax on a package that contains
1900 taxable nonfood products and exempt food products;
1901 clarifying that the sales tax exemption for building
1902 materials used in the rehabilitation of real property
1903 located in an enterprise zone applies only during the
1904 rehabilitation of the real property; authorizing a
1905 single application for a tax refund for certain
1906 contiguous parcels of real property; revising
1907 information that must be included in the application
1908 for the tax refund; providing that the tax exemption
1909 for building materials used in an enterprise zone may
1910 inure to a unit of government; amending s. 212.12,
1911 F.S.; deleting provisions relating to criminal
1912 penalties for failing to register as a dealer or to
1913 collect tax after notice from the Department of
1914 Revenue; amending s. 212.18, F.S.; providing criminal
1915 penalties for willfully failing to register as a
1916 dealer after notice from the Department of Revenue;
1917 requiring the department to send written notice of the
1918 duty to register by personal service, registered mail,
1919 or both; amending s. 213.053, F.S.; providing that the
1920 Department of Revenue may share certain information
1921 with the Florida Energy and Climate Commission;
1922 providing that the Department of Revenue may share
1923 taxpayer names and identification numbers for purposes
1924 of information-sharing agreements with financial
1925 institutions; providing that provisions restricting



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1926 the disclosure of confidential information do not
1927 apply to certain methods of electronic communication
1928 for certain purposes; providing that the Department of
1929 Revenue may release information relating to
1930 outstanding tax warrants to the Department of Business
1931 and Professional Regulation; authorizing the
1932 Department of Revenue to publish a list of taxpayers
1933 against whom it has filed a warrant or judgment lien
1934 certificate; requiring the department to update the
1935 list at least monthly; authorizing the Department of
1936 Revenue to adopt rules; creating s. 213.0532, F.S.;
1937 defining terms; requiring the Department of Revenue to
1938 enter into information-sharing agreements with
1939 financial institutions to collect information relating
1940 to taxpayers; requiring financial institutions to
1941 provide to the department certain information each
1942 calendar quarter; requiring the department to pay a
1943 reasonable fee to a financial institution for certain
1944 costs; providing that financial institutions do not
1945 need to provide notice of information-sharing
1946 agreements to accountholders; providing that financial
1947 institutions are not liable for certain acts taken in
1948 connection with information-sharing agreements;
1949 authorizing the Department of Revenue to adopt rules;
1950 amending s. 213.25, F.S.; authorizing the Department
1951 of Revenue to reduce a tax refund or a tax credit to
1952 the extent of liability for unemployment compensation
1953 taxes; amending s. 213.50, F.S.; authorizing the
1954 Department of Business and Professional Regulation to



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1955 revoke the hotel or restaurant license of a
1956 licenseholder having an outstanding tax warrant for a
1957 certain period; authorizing the Department of Business
1958 and Professional Regulation to deny an application to
1959 renew the hotel or restaurant license of a
1960 licenseholder having an outstanding tax warrant for a
1961 certain period; amending s. 213.67, F.S.; clarifying
1962 the date by which an action to contest a notice of
1963 intent to levy must be filed; creating s. 213.758,
1964 F.S.; defining terms; providing for the transfer of
1965 tax liabilities to the transferee of a business or a
1966 stock of goods under certain circumstances; providing
1967 exceptions; requiring a taxpayer who quits a business
1968 to file a final tax return; authorizing the Department
1969 of Legal Affairs to seek injunctions to prevent
1970 business activities until taxes are paid; requiring
1971 the transferor of a business or stock of goods to file
1972 a final tax return and make a full tax payment after a
1973 transfer; authorizing a transferee of a business or
1974 stock of goods to withhold a portion of the
1975 consideration for the transfer for the payment of
1976 certain taxes; authorizing the Department of Legal
1977 Affairs to seek an injunction to prevent business
1978 activities by a transferee until the taxes are paid;
1979 providing that the transferees are jointly and
1980 severally liable with the transferor for the payment
1981 of taxes, interest, or penalties under certain
1982 circumstances; limiting the transferee's liability to
1983 the value or purchase price of the transferred



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1984 property; authorizing the Department of Revenue to
1985 adopt rules; amending s. 220.192, F.S.; providing for
1986 the administration of certain portions of the
1987 renewable energy technologies tax credit program by
1988 the Florida Energy and Climate Commission; providing
1989 for retroactive application; amending s. 336.021,
1990 F.S.; revising the distribution of the ninth-cent fuel
1991 tax on motor fuel and diesel fuel; amending s.
1992 443.036, F.S.; providing for the treatment of a
1993 single-member limited liability company as the
1994 employer; amending s. 443.1215, F.S.; correcting a
1995 cross-reference; amending s. 443.1316, F.S.;
1996 conforming cross-references; amending s. 443.141,
1997 F.S.; providing penalties for erroneous, incomplete,
1998 or insufficient reports; authorizing a waiver of the
1999 penalty under certain circumstances; defining a term;
2000 authorizing the Agency for Workforce Innovation and
2001 the state agency providing unemployment compensation
2002 tax collection services to adopt rules; providing an
2003 expiration date for liens for contributions and
2004 reimbursements; amending s. 443.163, F.S.; increasing
2005 penalties for failing to file Employers Quarterly
2006 Reports by means other than approved electronic means;
2007 creating s. 213.691, F.S.; authorizing the Department
2008 of Revenue to file an integrated warrant or judgment
2009 lien for a taxpayer's total liability for taxes, fees,
2010 or surcharges; requiring the integrated warrant or
2011 judgment lien certificate to itemize amounts due for
2012 each tax, fee, or surcharge; creating s. 213.692,



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2013 F.S.; authorizing the Department of Revenue to revoke
2014 all certificates of registration, permits, or licenses
2015 issued to a taxpayer against whose property the
2016 department has filed a warrant or tax lien; requiring
2017 the scheduling of an informal conference before
2018 revocation of the certificates of registration,
2019 permits, or licenses; prohibiting the Department of
2020 Revenue from issuing a certificate of registration,
2021 permit, or license to a taxpayer whose certificate of
2022 registration, permit, or license has been revoked;
2023 providing exceptions; requiring security as a
2024 condition of issuing a new certificate of registration
2025 to a person whose certificate of registration, permit,
2026 or license has been revoked after the filing of a
2027 warrant or tax lien certificate; authorizing the
2028 department to adopt rules; repealing s. 195.095, F.S.,
2029 relating to the authority of the Department of Revenue
2030 to develop lists of bidders that are approved to
2031 contract with property appraisers, tax collectors, or
2032 county commissions for assessment or collection
2033 services; repealing s. 213.054, F.S., relating to
2034 monitoring and reporting on the use of a tax deduction
2035 claimed by international banking institutions;
2036 providing effective dates.