

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Carroll offered the following:

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

4 Remove lines 240-333 and insert:

5 in sub-subparagraph f., from the state within 90 days after the
6 date of purchase or extension or the purchaser removes a
7 nonqualifying boat or an aircraft from this state within 10 days
8 after the date of purchase or, when the boat or aircraft is
9 repaired or altered, within 20 days after completion of the
10 repairs or alterations;

11 b. The purchaser, within 30 days from the date of
12 departure, shall provide the department with written proof that
13 the purchaser licensed, registered, titled, or documented the
14 boat or aircraft outside the state. If such written proof is
15 unavailable, within 30 days the purchaser shall provide proof
16 that the purchaser applied for such license, title,

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17 registration, or documentation. The purchaser shall forward to
18 the department proof of title, license, registration, or
19 documentation upon receipt.

20 c. The purchaser, within 10 days of removing the boat or
21 aircraft from Florida, shall furnish the department with proof
22 of removal in the form of receipts for fuel, dockage, slippage,
23 tie-down, or hangaring from outside of Florida. The information
24 so provided must clearly and specifically identify the boat or
25 aircraft;

26 d. The selling dealer, within 5 days of the date of sale,
27 shall provide to the department a copy of the sales invoice,
28 closing statement, bills of sale, and the original affidavit
29 signed by the purchaser attesting that he or she has read the
30 provisions of this section;

31 e. The seller makes a copy of the affidavit a part of his
32 or her record for as long as required by s. 213.35; and

33 f. Unless the nonresident purchaser of a boat of 5 net
34 tons of admeasurement or larger intends to remove the boat from
35 this state within 10 days after the date of purchase or when the
36 boat is repaired or altered, within 20 days after completion of
37 the repairs or alterations, the nonresident purchaser shall
38 apply to the selling dealer for a decal which authorizes 90 days
39 after the date of purchase for removal of the boat. The
40 nonresident purchaser of a qualifying boat may apply to the
41 selling dealer within 60 days after the date of purchase for an
42 extension decal that authorizes the boat to remain in this state
43 for an additional 90 days, but not more than a total of 180
44 days, before the nonresident purchaser is required to pay the

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45 tax imposed by this chapter. The department is authorized to
46 issue decals in advance to dealers. The number of decals issued
47 in advance to a dealer shall be consistent with the volume of
48 the dealer's past sales of boats which qualify under this sub-
49 subparagraph. The selling dealer or his or her agent shall mark
50 and affix the decals to qualifying boats in the manner
51 prescribed by the department, prior to delivery of the boat.

52 (I) The department is hereby authorized to charge dealers
53 a fee sufficient to recover the costs of decals issued, except
54 the extension decal shall cost \$350.

55 (II) The proceeds from the sale of decals will be
56 deposited into the administrative trust fund.

57 (III) Decals shall display information to identify the
58 boat as a qualifying boat under this sub-subparagraph,
59 including, but not limited to, the decal's date of expiration.

60 (IV) The department is authorized to require dealers who
61 purchase decals to file reports with the department and may
62 prescribe all necessary records by rule. All such records are
63 subject to inspection by the department.

64 (V) Any dealer or his or her agent who issues a decal
65 falsely, fails to affix a decal, mismarks the expiration date of
66 a decal, or fails to properly account for decals will be
67 considered prima facie to have committed a fraudulent act to
68 evade the tax and will be liable for payment of the tax plus a
69 mandatory penalty of 200 percent of the tax, and shall be liable
70 for fine and punishment as provided by law for a conviction of a
71 misdemeanor of the first degree, as provided in s. 775.082 or s.
72 775.083.

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73 (VI) Any nonresident purchaser of a boat who removes a
74 decal prior to permanently removing the boat from the state, or
75 defaces, changes, modifies, or alters a decal in a manner
76 affecting its expiration date prior to its expiration, or who
77 causes or allows the same to be done by another, will be
78 considered prima facie to have committed a fraudulent act to
79 evade the tax and will be liable for payment of the tax plus a
80 mandatory penalty of 200 percent of the tax, and shall be liable
81 for fine and punishment as provided by law for a conviction of a
82 misdemeanor of the first degree, as provided in s. 775.082 or s.
83 775.083.

84 (VII) The department is authorized to adopt rules
85 necessary to administer and enforce this subparagraph and to
86 publish the necessary forms and instructions.

87 (VIII) The department is hereby authorized to adopt
88 emergency rules pursuant to s. 120.54(4) to administer and
89 enforce the provisions of this subparagraph.

90
91 If the purchaser fails to remove the qualifying boat from this
92 state within the maximum 180 ~~90~~ days after purchase or a
93 nonqualifying boat or an aircraft from this state within 10 days
94 after purchase or, when the boat or aircraft is repaired or
95 altered, within 20 days after completion of such repairs or
96 alterations, or permits the boat or aircraft to return to this
97 state within 6 months from the date of departure, or if the
98 purchaser fails to furnish the department with any of the
99 documentation required by this subparagraph within the
100 prescribed time period, the purchaser shall be liable for use
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101 tax on the cost price of the boat or aircraft and, in addition
102 thereto, payment of a penalty to the Department of Revenue equal
103 to the tax payable. This penalty shall be in lieu of the penalty
104 imposed by s. 212.12(2) and is mandatory and shall not be waived
105 by the department. The maximum 180-day

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

109 Remove lines 11-13 and insert:

110 definition; amending s. 212.05, F.S.; extending the time
111 nonresident purchasers have to remove a boat from the state
112 after purchase; providing for an extension decal to be issued by
113 a dealer; imposing a decal cost; revising industry code
114 designations; amending s.