

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Ambler offered the following:

**Amendment (with title amendment)**

Between lines 1016 and 1017, insert:

Section 17. Section 213.759, Florida Statutes, is created to read:

213.759 System for sales and use tax collection; administration by private or public vendors.--

(1) The department may enter into contracts pursuant to the procedures established in chapter 287 with public or private vendors to develop and implement a system for sales and use tax collection and administration. The department shall retain ownership of all intellectual property rights for any programs, processes, methodologies, and algorithms, including all specially designed computer software for the purposes of sales and use tax collection and administration. The amount of

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17 compensation paid to such vendors shall be established by the  
18 executive director of the department and may be based upon a  
19 percentage of the sales and use tax collections made under the  
20 system, on a per-transaction basis, or upon other grounds  
21 determined through the contracting process. At a minimum, the  
22 system must be capable of:

23 (a) Determining the taxability of a transaction.

24 (b) Determining the appropriate tax rate to be applied to  
25 a taxable transaction and the total tax due on a transaction.

26 (c) Collecting the total tax due on a transaction.

27 (d) Providing a method for reporting and paying the tax  
28 collected to the department.

29 (2) Disclosure of information under this section shall be  
30 pursuant to a written agreement between the executive director  
31 of the department and such vendors. The vendors shall be bound  
32 by the same requirements of confidentiality as the department.  
33 Any breach of confidentiality is a misdemeanor of the first  
34 degree, punishable as provided in s. 775.082 or s. 775.083.

35 (3) On or before January 1 each year, the department shall  
36 provide to the Governor, Cabinet, the Speaker of the House of  
37 Representatives, and the President of the Senate a report on any  
38 sales and use tax collection and administration system developed  
39 and implemented pursuant to this section. This report shall  
40 include information on the number of vendors participating in  
41 such system, the amount of sales and use tax collected by the  
42 vendors, and the amount of compensation paid to such vendors.

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**T I T L E   A M E N D M E N T**

Remove line 115 and insert:

the Department of Revenue to adopt rules; creating s. 213.759,  
F.S.; authorizing the Department of Revenue to contract with  
public or private vendors to develop and implement a system for  
sales and use tax collection and administration; providing for  
the department to retain certain ownership rights; requiring the  
executive director of the department to establish vendor  
compensation; providing criteria; specifying system  
requirements; requiring disclosure of information between the  
department and vendors to be pursuant to a written agreement;  
specifying application of certain confidentiality requirements;  
providing criminal penalties for breach of confidentiality;  
requiring the department to report to the Governor, Cabinet, and  
Legislature; providing report requirements; amending s.