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1                   A bill to be entitled  
2           An act relating to taxation; amending s. 55.204, F.S.;  
3           providing that the duration of a tax lien relating to  
4           certain unemployment compensation taxes expires 10 years  
5           following a certain date; amending s. 72.011, F.S.;  
6           clarifying the date by which an action to contest any tax,  
7           interest, or penalties must be filed; authorizing the  
8           Department of Revenue, the Department of Highway Safety  
9           and Motor Vehicles, and the Department of Business and  
10          Professional Regulation to adopt rules for the waiver of  
11          the requirement for the payment of uncontested amounts and  
12          the deposit of security in actions to contest the legality  
13          of any tax, interest, or penalty; amending s. 95.091,  
14          F.S.; conforming cross-references; amending s. 197.172,  
15          F.S.; authorizing the governing bodies of charter counties  
16          to limit the amount of interest charged for unpaid  
17          property taxes; eliminating a minimum charge for late  
18          property tax payment in charter counties; providing that  
19          interest on the unpaid portion of property taxes accrues  
20          daily in charter counties; amending s. 197.373, F.S.;  
21          authorizing the governing bodies of charter counties to  
22          require tax collectors to accept certain partial payments  
23          of property taxes; providing for retroactive operation of  
24          the amendment to s. 196.192, F.S., made by s. 2 of chapter  
25          2008-193, Laws of Florida; amending s. 202.125, F.S.;  
26          clarifying that an exemption from the communications  
27          services tax does not apply to a residence that is all or  
28          part of a transient public lodging establishment; amending

29 | s. 212.08, F.S.; providing criteria to determine the tax  
30 | on a package that contains taxable nonfood products and  
31 | exempt food products; clarifying that the sales tax  
32 | exemption for building materials used in the  
33 | rehabilitation of real property located in an enterprise  
34 | zone applies only during the rehabilitation of the real  
35 | property; authorizing a single application for a tax  
36 | refund for certain contiguous parcels of real property;  
37 | revising information that must be included in the  
38 | application for the tax refund; providing that the tax  
39 | exemption for building materials used in an enterprise  
40 | zone may inure to a unit of government; revising the time  
41 | for submission of an application; amending s. 213.053,  
42 | F.S.; providing that the Department of Revenue may share  
43 | certain information with the Florida Energy and Climate  
44 | Commission; providing for retroactive application;  
45 | providing that provisions restricting the disclosure of  
46 | confidential information do not apply to certain methods  
47 | of electronic communication for certain purposes;  
48 | providing that the Department of Revenue may release  
49 | information relating to outstanding tax warrants to the  
50 | Department of Business and Professional Regulation;  
51 | providing that the Department of Revenue may share  
52 | taxpayer names and identification numbers for purposes of  
53 | information-sharing agreements with financial  
54 | institutions; authorizing the Department of Revenue to  
55 | publish a list of taxpayers against whom it has filed a  
56 | warrant or judgment lien certificate; requiring the

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57 | department to update the list at least monthly;  
58 | authorizing the Department of Revenue to adopt rules;  
59 | creating s. 213.0532, F.S.; defining terms; requiring the  
60 | Department of Revenue to enter into information-sharing  
61 | agreements with financial institutions to collect  
62 | information relating to taxpayers; requiring financial  
63 | institutions to provide to the department certain  
64 | information each calendar quarter; requiring the  
65 | department to pay a reasonable fee to a financial  
66 | institution for certain costs; providing that financial  
67 | institutions do not need to provide notice of information-  
68 | sharing agreements to accountholders; providing that  
69 | financial institutions are not liable for certain acts  
70 | taken in connection with information-sharing agreements;  
71 | authorizing the Department of Revenue to take civil  
72 | actions against noncompliant financial institutions;  
73 | authorizing the Department of Revenue to adopt rules;  
74 | amending s. 213.25, F.S.; authorizing the Department of  
75 | Revenue to reduce a tax refund or a tax credit to the  
76 | extent of liability for unemployment compensation taxes;  
77 | amending s. 213.50, F.S.; authorizing the Department of  
78 | Business and Professional Regulation to revoke the hotel  
79 | or restaurant license of a licenseholder having an  
80 | outstanding tax warrant for a certain period; authorizing  
81 | the Department of Business and Professional Regulation to  
82 | deny an application to renew the hotel or restaurant  
83 | license of a licenseholder having an outstanding tax  
84 | warrant for a certain period; amending s. 213.67, F.S.;

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85 clarifying the date by which an action to contest a notice  
86 of intent to levy must be filed; creating s. 213.758,  
87 F.S.; defining terms; providing for the transfer of tax  
88 liabilities to the transferee of a business or a stock of  
89 goods under certain circumstances; providing exceptions;  
90 requiring a taxpayer who quits a business to file a final  
91 tax return; authorizing the Department of Legal Affairs to  
92 seek injunctions to prevent business activities until  
93 taxes are paid; requiring the transferor of a business or  
94 stock of goods to file a final tax return and make a full  
95 tax payment after a transfer; authorizing a transferee of  
96 a business or stock of goods to withhold a portion of the  
97 consideration for the transfer for the payment of certain  
98 taxes; authorizing the Department of Legal Affairs to seek  
99 an injunction to prevent business activities by a  
100 transferee until the taxes are paid; providing that the  
101 transferees are jointly and severally liable with the  
102 transferor for the payment of taxes, interest, or  
103 penalties under certain circumstances; limiting the  
104 transferee's liability to the value or purchase price of  
105 the transferred property; specifying a time period within  
106 which a transferee may file certain actions; authorizing  
107 the Department of Revenue to adopt rules; amending s.  
108 220.192, F.S.; providing for the administration of certain  
109 portions of the renewable energy technologies tax credit  
110 program by the Florida Energy and Climate Commission;  
111 providing for retroactive application; amending s.  
112 336.021, F.S.; revising the distribution of the ninth-cent

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113 fuel tax on motor fuel and diesel fuel; amending s.  
114 443.036, F.S.; providing for the treatment of a single-  
115 member limited liability company as the employer for  
116 purposes of unemployment compensation law; amending s.  
117 443.1215, F.S.; correcting a cross-reference; amending s.  
118 443.1316, F.S.; conforming cross-references; amending s.  
119 443.141, F.S.; providing penalties for erroneous,  
120 incomplete, or insufficient reports; authorizing a waiver  
121 of the penalty under certain circumstances; defining a  
122 term; authorizing the Agency for Workforce Innovation and  
123 the state agency providing unemployment compensation tax  
124 collection services to adopt rules; providing an  
125 expiration date for liens for contributions and  
126 reimbursements; amending s. 443.163, F.S.; increasing  
127 penalties for failing to file Employers Quarterly Reports  
128 by means other than approved electronic means; revising  
129 waiver provisions; creating s. 213.691, F.S.; authorizing  
130 the Department of Revenue to file an integrated warrant or  
131 judgment lien for a taxpayer's total liability for taxes,  
132 fees, or surcharges; requiring the integrated warrant or  
133 judgment lien certificate to itemize amounts due for each  
134 tax, fee, or surcharge; creating s. 213.692, F.S.;  
135 authorizing the Department of Revenue to revoke all  
136 certificates of registration, permits, or licenses issued  
137 to a taxpayer against whose property the department has  
138 filed a warrant or tax lien; requiring the scheduling of  
139 an informal conference before revocation of the  
140 certificates of registration, permits, or licenses;

141 prohibiting the Department of Revenue from issuing a  
 142 certificate of registration, permit, or license to a  
 143 taxpayer whose certificate of registration, permit, or  
 144 license has been revoked; providing exceptions; requiring  
 145 security as a condition of issuing a new certificate of  
 146 registration to a person whose certificate of  
 147 registration, permit, or license has been revoked after  
 148 the filing of a warrant or tax lien certificate;  
 149 authorizing the department to adopt rules, including  
 150 emergency rules; repealing s. 195.095, F.S., relating to  
 151 the authority of the Department of Revenue to develop  
 152 lists of bidders that are approved to contract with  
 153 property appraisers, tax collectors, or county commissions  
 154 for assessment or collection services; repealing s.  
 155 213.054, F.S., relating to monitoring and reporting on the  
 156 use of a tax deduction claimed by international banking  
 157 institutions; providing effective dates.

158

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

160

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

163 55.204 Duration and continuation of judgment lien;  
 164 destruction of records.--

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

168 (2) Liens securing the payment of child support or tax

169 obligations as set forth in s. 95.091(1)(b) ~~shall not~~ lapse  
 170 ~~until~~ 20 years after the date of the original filing of the  
 171 warrant or other document required by law to establish a lien.  
 172 Liens securing the payment of unemployment tax obligations lapse  
 173 10 years after the date of the original filing of the notice of  
 174 lien. A ~~Ne~~ second lien based on the original filing may not be  
 175 obtained.

176 (3) At any time within 6 months before or 6 months after  
 177 the scheduled lapse of a judgment lien under subsection (1), the  
 178 judgment creditor may acquire a second judgment lien by filing a  
 179 new judgment lien certificate. The effective date of the second  
 180 judgment lien is the date and time on which the judgment lien  
 181 certificate is filed. The second judgment lien is a new judgment  
 182 lien and not a continuation of the original judgment lien. The  
 183 second judgment lien permanently lapses and becomes invalid 5  
 184 years after its filing date, and no additional liens based on  
 185 the original judgment or any judgment based on the original  
 186 judgment may be acquired.

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

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

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

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

197 instruction for levy. Subsequent removal of the property does  
 198 not defeat the lien. A court may order continuation of the lien  
 199 beyond the 90-day period on a showing that extraordinary  
 200 circumstances have prevented levy.

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

205 (6) If a ~~ne~~ second judgment lien is not filed, the  
 206 Department of State shall maintain each judgment lien file and  
 207 all information contained therein for a minimum of 1 year after  
 208 the judgment lien lapses in accordance with this section. If a  
 209 second judgment lien is filed, the department shall maintain  
 210 both files and all information contained in such files for a  
 211 minimum of 1 year after the second judgment lien lapses.

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

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

218 72.011 Jurisdiction of circuit courts in specific tax  
 219 matters; administrative hearings and appeals; time for  
 220 commencing action; parties; deposits.--

221 (1) (a) A taxpayer may contest the legality of any  
 222 assessment or denial of refund of tax, fee, surcharge, permit,  
 223 interest, or penalty provided for under s. 125.0104, s.  
 224 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,



225 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,  
 226 chapter 212, chapter 213, chapter 220, chapter 221, s.  
 227 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.  
 228 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,  
 229 chapter 563, chapter 564, chapter 565, chapter 624, or s.  
 230 681.117 by filing an action in circuit court; or, alternatively,  
 231 the taxpayer may file a petition under the applicable provisions  
 232 of chapter 120. However, once an action has been initiated under  
 233 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.  
 234 120.80(14)(b), no action relating to the same subject matter may  
 235 be filed by the taxpayer in circuit court, and judicial review  
 236 shall be exclusively limited to appellate review pursuant to s.  
 237 120.68; and once an action has been initiated in circuit court,  
 238 no action may be brought under chapter 120.

239 (b) A taxpayer may not file an action under paragraph (a)  
 240 to contest an assessment or a denial of refund of any tax, fee,  
 241 surcharge, permit, interest, or penalty relating to the statutes  
 242 listed in paragraph (a) until the taxpayer complies with the  
 243 applicable registration requirements contained in those statutes  
 244 which apply to the tax for which the action is filed.

245 (2)(a) An action may not be brought to contest an  
 246 assessment of any tax, interest, or penalty assessed under a  
 247 section or chapter specified in subsection (1) if the petition  
 248 is postmarked or the action is filed more than 60 days after the  
 249 date the assessment becomes final. An action may not be brought  
 250 to contest a denial of refund of any tax, interest, or penalty  
 251 paid under a section or chapter specified in subsection (1) if  
 252 the petition is postmarked or the action is filed more than 60

253 days after the date the denial becomes final.

254 (b) The date on which an assessment or a denial of refund  
 255 becomes final and procedures by which a taxpayer must be  
 256 notified of the assessment or of the denial of refund must be  
 257 established:

- 258 1. By rule adopted by the Department of Revenue;
- 259 2. With respect to assessments or refund denials under  
 260 chapter 207, by rule adopted by the Department of Highway Safety  
 261 and Motor Vehicles;
- 262 3. With respect to assessments or refund denials under  
 263 chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted  
 264 by the Department of Business and Professional Regulation; or
- 265 4. With respect to taxes that a county collects or  
 266 enforces under s. 125.0104(10) or s. 212.0305(5), by an  
 267 ordinance that may additionally provide for informal dispute  
 268 resolution procedures in accordance with s. 213.21.

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

274 (3) In any action filed in circuit court contesting the  
 275 legality of any tax, interest, or penalty assessed under a  
 276 section or chapter specified in subsection (1), the plaintiff  
 277 must:

- 278 (a) Pay to the applicable department or county the amount  
 279 of the tax, penalty, and accrued interest assessed by the  
 280 department or county which is not being contested by the

281 taxpayer; and ~~either~~

282 (b)1. Tender into the registry of the court with the  
 283 complaint the amount of the contested assessment complained of,  
 284 including penalties and accrued interest, unless this  
 285 requirement is waived in writing by the executive director of  
 286 the applicable department or by the county official designated  
 287 by ordinance; or

288 2. File with the complaint a cash bond or a surety bond  
 289 for the amount of the contested assessment endorsed by a surety  
 290 company authorized to do business in this state, or by any other  
 291 security arrangement as may be approved by the court, and  
 292 conditioned upon payment in full of the judgment, including the  
 293 taxes, costs, penalties, and interest, unless this requirement  
 294 is waived in writing by the executive director of the applicable  
 295 department or by the county official designated by ordinance.

296  
 297 The Department of Revenue, the Department of Highway Safety and  
 298 Motor Vehicles, or the Department of Business and Professional  
 299 Regulation may adopt rules that govern the manner and form in  
 300 which a plaintiff may request a waiver from the respective  
 301 agency. Failure to pay the uncontested amount as required in  
 302 paragraph (a) shall result in the dismissal of the action and  
 303 imposition of an additional penalty in the amount of 25 percent  
 304 of the tax assessed. ~~Provided, However, that if,~~ at any point in  
 305 the action, it is determined or discovered that a plaintiff, due  
 306 to a good faith de minimis error, failed to comply with any of  
 307 the requirements of paragraph (a) or paragraph (b), the  
 308 plaintiff shall be given a reasonable time within which to

309 | comply before the action is dismissed. For purposes of this  
 310 | subsection, there shall be a rebuttable presumption that if the  
 311 | error involves an amount equal to or less than 5 percent of the  
 312 | total assessment the error is de minimis and that if the error  
 313 | is more than 5 percent of the total assessment the error is not  
 314 | de minimis.

315 |         (4) (a) Except as provided in paragraph (b), an action  
 316 | initiated in circuit court pursuant to subsection (1) shall be  
 317 | filed in the Second Judicial Circuit Court in and for Leon  
 318 | County or in the circuit court in the county where the taxpayer  
 319 | resides, maintains its principal commercial domicile in this  
 320 | state, or, in the ordinary course of business, regularly  
 321 | maintains its books and records in this state.

322 |         (b) Venue in an action initiated in circuit court pursuant  
 323 | to subsection (1) by a taxpayer that is not a resident of this  
 324 | state or that does not maintain a commercial domicile in this  
 325 | state shall be in Leon County. Venue in an action contesting the  
 326 | legality of an assessment or refund denial arising under chapter  
 327 | 198 shall be in the circuit court having jurisdiction over the  
 328 | administration of the estate.

329 |         (5) The requirements of subsections (1), (2), and (3) are  
 330 | jurisdictional.

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

334 |         Section 3. Subsection (1) of section 95.091, Florida  
 335 | Statutes, is amended to read:

336 |         95.091 Limitation on actions to collect taxes.--

337 (1) (a) Except in the case of taxes for which certificates  
 338 have been sold, taxes enumerated in ss. 72.011 and 443.141 ~~s.~~  
 339 ~~72.011~~, or tax liens issued under s. 196.161, any tax lien  
 340 granted by law to the state or any of its political  
 341 subdivisions, any municipality, any public corporation or body  
 342 politic, or any other entity having authority to levy and  
 343 collect taxes shall expire 5 years after the date the tax is  
 344 assessed or becomes delinquent, whichever is later. No action  
 345 may be begun to collect any tax after the expiration of the lien  
 346 securing the payment of the tax.

347 (b) Any tax lien granted by law to the state or any of its  
 348 political subdivisions for any tax enumerated in s. 72.011 or  
 349 any tax lien imposed under s. 196.161 shall expire 20 years  
 350 after the last date the tax may be assessed, after the tax  
 351 becomes delinquent, or after the filing of a tax warrant,  
 352 whichever is later. An action to collect any tax enumerated in  
 353 s. 72.011 may not be commenced after the expiration of the lien  
 354 securing the payment of the tax.

355 Section 4. Section 197.172, Florida Statutes, is amended  
 356 to read:

357 197.172 Interest rate; calculation and minimum.--

358 (1) Upon approval by the governing body of a charter  
 359 county, the portion of real property taxes that is unpaid by the  
 360 deadline specified in the tax notice bears ~~shall bear~~ interest  
 361 at the rate of 18 percent per year. Interest accrued pursuant to  
 362 this subsection accrues daily ~~from the date of delinquency until~~  
 363 ~~a certificate is sold, except that the minimum charge for~~  
 364 ~~delinquent taxes paid prior to the sale of a tax certificate~~

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365 ~~shall be 3 percent.~~

366 (2) In counties other than charter counties, real property  
 367 taxes shall bear interest at the rate of 18 percent per year  
 368 from the date of delinquency until a certificate is sold, except  
 369 that the minimum charge for delinquent taxes paid prior to the  
 370 sale of a tax certificate shall be 3 percent.

371 (3)~~(2)~~ The maximum rate of interest on a tax certificate  
 372 shall be 18 percent per year; however, a tax certificate shall  
 373 not bear interest nor shall the mandatory charge as provided by  
 374 s. 197.472(2) be levied during the 60-day period of time from  
 375 the date of delinquency, except the 3 percent mandatory charge  
 376 under subsection (2) ~~(1)~~. No tax certificate sold before March  
 377 23, 1992, shall bear interest nor shall the mandatory charge as  
 378 provided by s. 197.472(2) be levied in excess of the interest or  
 379 charge provided herein, except as to those tax certificates upon  
 380 which the mandatory charge as provided by s. 197.472(2) shall  
 381 have been collected and paid.

382 (4)~~(3)~~ Personal property taxes shall bear interest at the  
 383 rate of 18 percent per year from the date of delinquency until  
 384 paid or barred under chapter 95.

385 (5)~~(4)~~ Except as provided in subsection (1) and s. 197.262  
 386 with regard to deferred payment tax certificates, interest to be  
 387 accrued pursuant to this chapter shall be calculated monthly  
 388 from the first day of each month.

389 Section 5. Section 197.373, Florida Statutes, is amended  
 390 to read:

391 197.373 Payment of portion of taxes.--

392 (1)(a) The tax collector of the county is authorized to

393 allow the payment of a part of a tax notice when the part to be  
 394 paid can be ascertained by legal description, such part is under  
 395 a contract for sale or has been transferred to a new owner, and  
 396 the request is made by the person purchasing the property or the  
 397 new owner or someone acting on behalf of the purchaser or owner.

398 ~~(b)(2)~~ The request must be made at least 15 days prior to  
 399 the tax certificate sale.

400 ~~(c)(3)~~ The property appraiser shall within 10 days after  
 401 request from the tax collector apportion the property into the  
 402 parts sought to be paid or redeemed.

403 ~~(d)(4)~~ This section does not apply to assessments and  
 404 collections made pursuant to the provisions of s. 192.037.

405 (2) Upon approval of the governing body of a charter  
 406 county, the tax collector of a charter county shall accept three  
 407 or six equal payments that add up to the total amount of taxes  
 408 specified in the tax notice after the date of delinquency.

409 Section 6. The amendment to s. 196.192, Florida Statutes,  
 410 made by section 2 of chapter 2008-193, Laws of Florida, shall  
 411 operate retroactively to January 1, 2005.

412 Section 7. Subsection (1) of section 202.125, Florida  
 413 Statutes, is amended to read:

414 202.125 Sales of communications services; specified  
 415 exemptions.--

416 (1) The separately stated sales price of communications  
 417 services sold to residential households is exempt from the tax  
 418 imposed by s. 202.12. This exemption shall not apply to any  
 419 residence that constitutes all or part of a transient public  
 420 lodging establishment as defined in chapter 509, any mobile

421 | communications service, any cable service, or any direct-to-home  
 422 | satellite service.

423 |         Section 8. Subsection (1) and paragraph (g) of subsection  
 424 | (5) of section 212.08, Florida Statutes, are amended to read:

425 |             212.08 Sales, rental, use, consumption, distribution, and  
 426 | storage tax; specified exemptions.--The sale at retail, the  
 427 | rental, the use, the consumption, the distribution, and the  
 428 | storage to be used or consumed in this state of the following  
 429 | are hereby specifically exempt from the tax imposed by this  
 430 | chapter.

431 |         (1) EXEMPTIONS; GENERAL GROCERIES.--

432 |             (a) Food products for human consumption are exempt from  
 433 | the tax imposed by this chapter.

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

439 |             1. Cereals and cereal products, baked goods,  
 440 | oleomargarine, meat and meat products, fish and seafood  
 441 | products, frozen foods and dinners, poultry, eggs and egg  
 442 | products, vegetables and vegetable products, fruit and fruit  
 443 | products, spices, salt, sugar and sugar products, milk and dairy  
 444 | products, and products intended to be mixed with milk.

445 |             2. Natural fruit or vegetable juices or their concentrates  
 446 | or reconstituted natural concentrated fruit or vegetable juices,  
 447 | whether frozen or unfrozen, dehydrated, powdered, granulated,  
 448 | sweetened or unsweetened, seasoned with salt or spice, or



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449 unseasoned; coffee, coffee substitutes, or cocoa; and tea,  
450 unless it is sold in a liquid form.

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

453 (c) The exemption provided by this subsection does not  
454 apply:

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

457 2. When the food products are furnished, prepared, or  
458 served for consumption at tables, chairs, or counters or from  
459 trays, glasses, dishes, or other tableware, whether provided by  
460 the dealer or by a person with whom the dealer contracts to  
461 furnish, prepare, or serve food products to others.

462 3. When the food products are ordinarily sold for  
463 immediate consumption on the seller's premises or near a  
464 location at which parking facilities are provided primarily for  
465 the use of patrons in consuming the products purchased at the  
466 location, even though such products are sold on a "take out" or  
467 "to go" order and are actually packaged or wrapped and taken  
468 from the premises of the dealer.

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

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

474 6. When the food products are sold as hot prepared food  
475 products.

476 7. To soft drinks, which include, but are not limited to,

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477 any nonalcoholic beverage, any preparation or beverage commonly  
478 referred to as a "soft drink," or any noncarbonated drink made  
479 from milk derivatives or tea, when sold in cans or similar  
480 containers.

481 8. To ice cream, frozen yogurt, and similar frozen dairy  
482 or nondairy products in cones, small cups, or pints, popsicles,  
483 frozen fruit bars, or other novelty items, whether or not sold  
484 separately.

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

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

491 11. To candy and any similar product regarded as candy or  
492 confection, based on its normal use, as indicated on the label  
493 or advertising thereof.

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

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

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

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

504 2. "For consumption on the seller's premises" means that

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505 the food or drink sold may be immediately consumed on the  
506 premises where the dealer conducts his or her business. In  
507 determining whether an item of food is sold for immediate  
508 consumption, there shall be considered the customary consumption  
509 practices prevailing at the selling facility.

510 3. "Premises" shall be construed broadly, and means, but  
511 is not limited to, the lobby, aisle, or auditorium of a theater;  
512 the seating, aisle, or parking area of an arena, rink, or  
513 stadium; or the parking area of a drive-in or outdoor theater.  
514 The premises of a caterer with respect to catered meals or  
515 beverages shall be the place where such meals or beverages are  
516 served.

517 4. "Hot prepared food products" means those products,  
518 items, or components which have been prepared for sale in a  
519 heated condition and which are sold at any temperature that is  
520 higher than the air temperature of the room or place where they  
521 are sold. "Hot prepared food products," for the purposes of this  
522 subsection, includes a combination of hot and cold food items or  
523 components where a single price has been established for the  
524 combination and the food products are sold in such combination,  
525 such as a hot meal, a hot specialty dish or serving, or a hot  
526 sandwich or hot pizza, including cold components or side items.

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

532 2. This paragraph is effective only while federal law

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533 prohibits a state's participation in the federal food coupon  
534 program or Special Supplemental Food Program for Women, Infants,  
535 and Children if there is an official determination that state or  
536 local sales taxes are collected within that state on purchases  
537 of food or drinks with such coupons.

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

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

544 1. If the taxable items represent more than 25 percent of  
545 the cost of the complete package and a single charge is made,  
546 the entire sales price of the package is taxable. If the taxable  
547 items are separately stated, the separate charge for the taxable  
548 items is subject to tax.

549 2. If the taxable items represent 25 percent or less of  
550 the cost of the complete package and a single charge is made,  
551 the entire sales price of the package is exempt from tax. The  
552 person preparing the package is liable for the tax on the cost  
553 of the taxable items going into the complete package. If the  
554 taxable items are separately stated, the separate charge is  
555 subject to tax.

556 (5) EXEMPTIONS; ACCOUNT OF USE.--

557 (g) Building materials used in the rehabilitation of real  
558 property located in an enterprise zone.--

559 1. Building materials used in the rehabilitation of real  
560 property located in an enterprise zone shall be exempt from the

561 tax imposed by this chapter upon an affirmative showing to the  
 562 satisfaction of the department that the items have been used for  
 563 the rehabilitation of real property located in an enterprise  
 564 zone. Except as provided in subparagraph 2., this exemption  
 565 inures to the owner, lessee, or lessor at the time of the  
 566 ~~rehabilitated~~ real property is rehabilitated, but located in an  
 567 ~~enterprise zone~~ only through a refund of previously paid taxes.  
 568 To receive a refund pursuant to this paragraph, the owner,  
 569 lessee, or lessor of the rehabilitated real property ~~located in~~  
 570 ~~an enterprise zone~~ must file an application under oath with the  
 571 governing body or enterprise zone development agency having  
 572 jurisdiction over the enterprise zone where the business is  
 573 located, as applicable. A single application for a refund may be  
 574 submitted for multiple, contiguous parcels that were part of a  
 575 single parcel that was divided as part of the rehabilitation of  
 576 the property. All other requirements of this paragraph apply to  
 577 each parcel on an individual basis. The application must  
 578 include, which includes:

- 579 a. The name and address of the person claiming the refund.
- 580 b. An address and assessment roll parcel number of the  
 581 rehabilitated real property ~~in an enterprise zone~~ for which a  
 582 refund of previously paid taxes is being sought.
- 583 c. A description of the improvements made to accomplish  
 584 the rehabilitation of the real property.
- 585 d. A copy of a valid ~~the~~ building permit issued by the  
 586 county or municipal building department for the rehabilitation  
 587 of the real property.
- 588 e. A sworn statement, under ~~the~~ penalty of perjury, from

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589 | the general contractor licensed in this state with whom the  
590 | applicant contracted to make the improvements necessary to  
591 | rehabilitate ~~accomplish the rehabilitation of~~ the real property,  
592 | which ~~statement~~ lists the building materials used to  
593 | rehabilitate ~~in the rehabilitation of~~ the real property, the  
594 | actual cost of the building materials, and the amount of sales  
595 | tax paid in this state on the building materials. If ~~In the~~  
596 | ~~event that~~ a general contractor has not been used, the applicant  
597 | shall provide this information in a sworn statement, under ~~the~~  
598 | penalty of perjury. Copies of the invoices which evidence the  
599 | purchase of the building materials used in the ~~such~~  
600 | rehabilitation and the payment of sales tax on the building  
601 | materials shall be attached to the sworn statement ~~provided by~~  
602 | ~~the general contractor or by the applicant~~. Unless the actual  
603 | cost of building materials used in the rehabilitation of real  
604 | property and the payment of sales taxes ~~due thereon~~ is  
605 | documented by a general contractor or by the applicant in this  
606 | manner, the cost of the ~~such~~ building materials shall be an  
607 | amount equal to 40 percent of the increase in assessed value for  
608 | ad valorem tax purposes.

609 | f. The identifying number assigned pursuant to s. 290.0065  
610 | to the enterprise zone in which the rehabilitated real property  
611 | is located.

612 | g. A certification by the local building code inspector  
613 | that the improvements necessary to rehabilitate ~~accomplish the~~  
614 | ~~rehabilitation of~~ the real property are substantially completed.

615 | h. A statement of whether the business is a small business  
616 | as defined by s. 288.703(1).

617 i. If applicable, the name and address of each permanent  
 618 employee of the business, including, for each employee who is a  
 619 resident of an enterprise zone, the identifying number assigned  
 620 pursuant to s. 290.0065 to the enterprise zone in which the  
 621 employee resides.

622 2. This exemption inures to a municipality ~~city~~, county,  
 623 other governmental unit or agency, or nonprofit community-based  
 624 organization through a refund of previously paid taxes if the  
 625 building materials used in the rehabilitation of real property  
 626 located in an enterprise zone are paid for from the funds of a  
 627 community development block grant, State Housing Initiatives  
 628 Partnership Program, or similar grant or loan program. To  
 629 receive a refund ~~pursuant to this paragraph~~, a municipality  
 630 ~~city~~, county, other governmental unit or agency, or nonprofit  
 631 community-based organization must file an application that ~~which~~  
 632 includes the same information required ~~to be provided~~ in  
 633 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~  
 634 ~~real property~~. In addition, the application must include a sworn  
 635 statement signed by the chief executive officer of the  
 636 municipality ~~city~~, county, other governmental unit or agency, or  
 637 nonprofit community-based organization seeking a refund which  
 638 states that the building materials for which a refund is sought  
 639 were funded by ~~paid for from the funds of~~ a community  
 640 development block grant, State Housing Initiatives Partnership  
 641 Program, or similar grant or loan program.

642 3. Within 10 working days after receipt of an application,  
 643 the governing body or enterprise zone development agency shall  
 644 review the application to determine if it contains all the

645 information required under ~~pursuant to~~ subparagraph 1. or  
 646 subparagraph 2. and meets the criteria set out in this  
 647 paragraph. The governing body or agency shall certify all  
 648 applications that contain the required information ~~required~~  
 649 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~  
 650 ~~criteria set out in this paragraph as~~ eligible to receive a  
 651 refund. If applicable, the governing body or agency shall also  
 652 certify if 20 percent of the employees of the business are  
 653 residents of an enterprise zone, excluding temporary and part-  
 654 time employees. The certification must ~~shall~~ be in writing, and  
 655 a copy of the certification shall be transmitted to the  
 656 executive director of the Department of Revenue. The applicant  
 657 is ~~shall be~~ responsible for forwarding a certified application  
 658 to the department within the time specified in subparagraph 4.

659 4. An application for a refund ~~pursuant to this paragraph~~  
 660 must be submitted to the department within 6 months after the  
 661 rehabilitation of the property is deemed to be substantially  
 662 completed by the local building code inspector or by November 1  
 663 ~~September 1~~ after the rehabilitated property is first subject to  
 664 assessment.

665 5. Only ~~Not more than~~ one exemption through a refund of  
 666 previously paid taxes for the rehabilitation of real property is  
 667 ~~shall be~~ permitted for any single parcel of property unless  
 668 there is a change in ownership, a new lessor, or a new lessee of  
 669 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~  
 670 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.  
 671 A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~  
 672 exceed the lesser of 97 percent of the Florida sales or use tax



673 | paid on the cost of the building materials used in the  
 674 | rehabilitation of the real property as determined pursuant to  
 675 | sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent  
 676 | of the employees of the business are residents of an enterprise  
 677 | zone, excluding temporary and part-time employees, the amount of  
 678 | refund may ~~granted pursuant to this paragraph shall~~ not exceed  
 679 | the lesser of 97 percent of the sales tax paid on the cost of  
 680 | the ~~such~~ building materials or \$10,000. A refund ~~approved~~  
 681 | ~~pursuant to this paragraph~~ shall be made within 30 days after ~~of~~  
 682 | formal approval by the department of the application for the  
 683 | refund. ~~This subparagraph shall apply retroactively to July 1,~~  
 684 | ~~2005.~~

685 |         6. The department shall adopt rules governing the manner  
 686 | and form of refund applications and may establish guidelines as  
 687 | to the requisites for an affirmative showing of qualification  
 688 | for exemption under this paragraph.

689 |         7. The department shall deduct an amount equal to 10  
 690 | percent of each refund granted under the provisions of this  
 691 | paragraph from the amount transferred into the Local Government  
 692 | Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
 693 | for the county area in which the rehabilitated real property is  
 694 | located and shall transfer that amount to the General Revenue  
 695 | Fund.

696 |         8. For the purposes of the exemption provided in this  
 697 | paragraph, the term:

- 698 |             a. "Building materials" means tangible personal property
- 699 |             which becomes a component part of improvements to real property.
- 700 |             b. "Real property" has the same meaning as provided in s.

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701 192.001(12).

702 c. "Rehabilitation of real property" means the  
703 reconstruction, renovation, restoration, rehabilitation,  
704 construction, or expansion of improvements to real property.

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

707 9. This paragraph expires on the date specified in s.  
708 290.016 for the expiration of the Florida Enterprise Zone Act.

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

713 213.053 Confidentiality and information sharing.--

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

716 (y) Information relative to ss. 212.08(7)(ccc) and 220.192  
717 to the Florida Energy and Climate Commission ~~Department of~~  
718 ~~Environmental Protection~~ for use in the conduct of its official  
719 business.

720  
721 Disclosure of information under this subsection shall be  
722 pursuant to a written agreement between the executive director  
723 and the agency. Such agencies, governmental or nongovernmental,  
724 shall be bound by the same requirements of confidentiality as  
725 the Department of Revenue. Breach of confidentiality is a  
726 misdemeanor of the first degree, punishable as provided by s.  
727 775.082 or s. 775.083.

728 Section 10. Effective July 1, 2009, subsection (5) and

729 paragraph (d) of subsection (8) of section 213.053, Florida  
 730 Statutes, are amended, paragraph (z) is added to subsection (8)  
 731 of that section, and subsection (19) is added to that section,  
 732 to read:

733 213.053 Confidentiality and information sharing.--

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

736 (a) Publishing statistics so classified as to prevent the  
 737 identification of particular accounts, reports, declarations, or  
 738 returns; or

739 (b) Using telephones, electronic mail, facsimile machines,  
 740 or other electronic means to:

741 1. Distribute information relating to changes in law, tax  
 742 rates, or interest rates, or other information that is not  
 743 specific to a particular taxpayer;

744 2. Remind taxpayers of due dates;

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

748 4. Notify taxpayers to contact the department. ~~Disclosing~~  
 749 ~~to the Chief Financial Officer the names and addresses of those~~  
 750 ~~taxpayers who have claimed an exemption pursuant to former s.~~  
 751 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

754 (d) Names, addresses, ~~and~~ sales tax registration  
 755 information, and information relating to s. 213.50 to the  
 756 Division of Hotels and Restaurants of the Department of Business

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757 and Professional Regulation in the conduct of its official  
758 duties.

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

762  
763 Disclosure of information under this subsection shall be  
764 pursuant to a written agreement between the executive director  
765 and the agency. Such agencies, governmental or nongovernmental,  
766 shall be bound by the same requirements of confidentiality as  
767 the Department of Revenue. Breach of confidentiality is a  
768 misdemeanor of the first degree, punishable as provided by s.  
769 775.082 or s. 775.083.

770 (19) (a) The department may publish a list of taxpayers  
771 against whom it has filed a warrant or judgment lien  
772 certificate. The list shall include the name and address of each  
773 taxpayer; the amounts and types of delinquent taxes, fees or  
774 surcharges, penalties, or interest; and the employer  
775 identification number or other taxpayer identification number.

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

779 (c) The department may adopt rules to administer this  
780 subsection.

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

783 213.0532 Information-sharing agreements with financial  
784 institutions.--

785        (1) As used in this section, the term:  
 786        (a) "Account" means a demand deposit account, checking or  
 787 negotiable withdrawal order account, savings account, time  
 788 deposit account, or money-market mutual fund account.  
 789        (b) "Department" means the Department of Revenue.  
 790        (c) "Financial institution" means:  
 791            1. A depository institution as defined in 12 U.S.C. s.  
 792 1813(c);  
 793            2. An institution-affiliated party as defined in 12 U.S.C.  
 794 s. 1813(u);  
 795            3. A federal credit union or state credit union as defined  
 796 in 12 U.S.C. s. 1752, including an institution-affiliated party  
 797 of such a credit union as defined in 12 U.S.C. s. 1786(r); or  
 798            4. A benefit association, insurance company, safe-deposit  
 799 company, money-market mutual fund, or similar entity authorized  
 800 to do business in this state.  
 801        (d) "Obligor" means any person against whose property the  
 802 department has filed a warrant or judgment lien certificate.  
 803        (e) "Person" has the same meaning as in s. 212.02.  
 804        (2) The department shall request information and  
 805 assistance from a financial institution as necessary to enforce  
 806 the tax laws of the state. Pursuant to this subsection,  
 807 financial institutions doing business in the state shall enter  
 808 into agreements with the department to develop and operate a  
 809 data match system, using an automated data exchange to the  
 810 maximum extent feasible, in which the financial institution must  
 811 provide, to the extent allowable by law, for each calendar  
 812 quarter the name, record address, social security number or

813 other taxpayer identification number, average daily account  
 814 balance, and other identifying information for:

815 (a) Each obligor who maintains an account at the financial  
 816 institution as identified to the institution by the department  
 817 by name and social security number or other taxpayer  
 818 identification number; or

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

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

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

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

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

834 (a) Disclosing to the department any information required  
 835 under this section.

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

839 (c) Disclosing any information in connection with a data  
 840 match.

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

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

847 (8) The department may institute civil proceedings against  
 848 financial institutions, as necessary, to enforce the provisions  
 849 of this section.

850 (9) The department may adopt rules to establish the  
 851 procedures and requirements for conducting automated data  
 852 matches with financial institutions pursuant to this section.

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

855 213.25 Refunds; credits; right of setoff.--~~If in any~~  
 856 ~~instance that a taxpayer has a tax refund or tax credit is due~~  
 857 ~~to a taxpayer for an overpayment of taxes assessed under any of~~  
 858 ~~the chapters specified in s. 72.011(1),~~ the department may  
 859 reduce the such refund or credit to the extent of any billings  
 860 not subject to protest under s. 213.21 or chapter 443 for ~~the~~  
 861 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

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

864 213.50 Failure to comply; revocation of corporate charter  
 865 or hotel or restaurant license; refusal to reinstate charter or  
 866 hotel or restaurant license.--

867 (1) Any corporation of this state which has an outstanding  
 868 tax warrant that has existed for more than 3 consecutive months

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869 is subject to the revocation of its charter as provided in s.  
870 607.1420.

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

875 (3) The Department of Business and Professional Regulation  
876 may revoke the hotel or restaurant license of a licenseholder if  
877 a tax warrant has been outstanding against the licenseholder for  
878 more than 3 months.

879 (4) The Department of Business and Professional Regulation  
880 may deny an application to renew the hotel or restaurant license  
881 of a licenseholder if a tax warrant has been outstanding against  
882 the licenseholder for more than 3 months.

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

885 213.67 Garnishment.--

886 (8) An action may not be brought to contest a notice of  
887 intent to levy under chapter 120 or in circuit court if the  
888 petition is postmarked or the action is filed more, later than  
889 21 days after the date of receipt of the notice of intent to  
890 levy.

891 Section 15. Section 213.758, Florida Statutes, is created  
892 to read:

893 213.758 Transfer of tax liabilities.--

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

895 (a) "Involuntary transfer" means a transfer of a business  
896 or stock of goods made without the consent of the transferor,



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897 including, but not limited to, a:

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

901 2. Transfer that results from eminent domain and  
902 condemnation actions;

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

905 4. Transfer to a financial institution, as defined in s.  
906 655.005, if the transfer is made to satisfy the transferor's  
907 debt to the financial institution; or

908 5. Transfer to a third party to the extent that the  
909 proceeds are used to satisfy the transferor's indebtedness to a  
910 financial institution as defined in s. 655.005. If the third  
911 party receives assets worth more than the indebtedness, the  
912 transfer of the excess may not be deemed an involuntary  
913 transfer.

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

918 (2) A taxpayer who is liable for any tax, interest,  
919 penalty, surcharge, or fee administered by the department in  
920 accordance with chapter 443 or s. 72.011(1), excluding corporate  
921 income tax, and who quits a business without the benefit of a  
922 purchaser, successor, or assignee, or without transferring the  
923 business or stock of goods to a transferee, must file a final  
924 return and make full payment within 15 days after quitting the

925 business. A taxpayer who fails to file a final return and make  
 926 payment may not engage in any business in the state until the  
 927 final return has been filed and the all tax, interest, or  
 928 penalties due have been paid. The Department of Legal Affairs  
 929 may seek an injunction at the request of the department to  
 930 prevent further business activity until such tax, interest, or  
 931 penalties are paid. A temporary injunction enjoining further  
 932 business activity may be granted by a court without notice.

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

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

943 1. The transferor provides a receipt or certificate from  
 944 the department to the transferee showing that the transferor is  
 945 not liable for taxes, interest, or penalties from the operation  
 946 of the business; and

947 2. The department finds that the transferor is not liable  
 948 for taxes, interest, or penalties after an audit of the  
 949 transferor's books and records. The audit may be requested by  
 950 the transferee or the transferor. The department may charge a  
 951 fee for the cost of the audit if it has not issued a notice of  
 952 intent to audit by the time the request for the audit is

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953 received.

954 (b) A transferee may withhold a portion of the  
955 consideration for a business or stock of goods to pay the taxes,  
956 interest, or penalties owed to the state from the operation of  
957 the business. The transferee shall pay the withheld  
958 consideration to the state within 30 days after the date of the  
959 transfer. If the consideration withheld is less than the  
960 transferor's liability, the transferor remains liable for the  
961 deficiency.

962 (c) A transferee who acquires the business or stock of  
963 goods and fails to pay the taxes, interest, or penalties due,  
964 may not engage in any business in the state until the taxes,  
965 interest, or penalties are paid. The Department of Legal Affairs  
966 may seek an injunction at the request of the department to  
967 prevent further business activity until such tax, interest, or  
968 penalties are paid. A temporary injunction enjoining further  
969 business activity may be granted by a court without notice.

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

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

978 (7) After notice by the department of transferee liability  
979 under this section, the transferee has 60 days within which to  
980 file an action as provided in chapter 72.

981           (8) This section does not impose liability on a transferee  
 982 of a business or stock of goods pursuant to an involuntary  
 983 transfer.

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

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

989           220.192 Renewable energy technologies investment tax  
 990 credit.--

991           (4) TAXPAYER APPLICATION PROCESS.--To claim a credit under  
 992 this section, each taxpayer must apply to the Florida Energy and  
 993 Climate Commission ~~Department of Environmental Protection~~ for an  
 994 allocation of each type of annual credit by the date established  
 995 by the Florida Energy and Climate Commission ~~Department of~~  
 996 ~~Environmental Protection~~. The application form may be  
 997 established by the Florida Energy and Climate Commission. The  
 998 form must ~~Department of Environmental Protection and shall~~  
 999 include an affidavit from each taxpayer certifying that all  
 1000 information contained in the application, including all records  
 1001 of eligible costs claimed as the basis for the tax credit, are  
 1002 true and correct. Approval of the credits under this section  
 1003 shall be accomplished on a first-come, first-served basis, based  
 1004 upon the date complete applications are received by the Florida  
 1005 Energy and Climate Commission ~~Department of Environmental~~  
 1006 ~~Protection~~. A taxpayer shall submit only one complete  
 1007 application based upon eligible costs incurred within a  
 1008 particular state fiscal year. Incomplete placeholder

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1009 applications will not be accepted and will not secure a place in  
 1010 the first-come, first-served application line. If a taxpayer  
 1011 does not receive a tax credit allocation due to the exhaustion  
 1012 of the annual tax credit authorizations, then such taxpayer may  
 1013 reapply in the following year for those eligible costs and will  
 1014 have priority over other applicants for the allocation of  
 1015 credits.

1016 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF  
 1017 CREDITS.--

1018 (a) In addition to its existing audit and investigation  
 1019 authority, the Department of Revenue may perform any additional  
 1020 financial and technical audits and investigations, including  
 1021 examining the accounts, books, and records of the tax credit  
 1022 applicant, which ~~that~~ are necessary to verify the eligible costs  
 1023 included in the tax credit return and to ensure compliance with  
 1024 this section. The Florida Energy and Climate Commission  
 1025 ~~Department of Environmental Protection~~ shall provide technical  
 1026 assistance when requested by the Department of Revenue on any  
 1027 technical audits or examinations performed pursuant to this  
 1028 section.

1029 (b) It is grounds for forfeiture of previously claimed and  
 1030 received tax credits if the Department of Revenue determines, as  
 1031 a result of ~~either~~ an audit or examination or from information  
 1032 received from the Florida Energy and Climate Commission  
 1033 ~~Department of Environmental Protection~~, that a taxpayer received  
 1034 tax credits pursuant to this section to which the taxpayer was  
 1035 not entitled. The taxpayer is responsible for returning  
 1036 forfeited tax credits to the Department of Revenue, and such

1037 funds shall be paid into the General Revenue Fund of the state.

1038 (c) The Florida Energy and Climate Commission ~~Department~~  
 1039 ~~of Environmental Protection~~ may revoke or modify any written  
 1040 decision granting eligibility for tax credits under this section  
 1041 if it is discovered that the tax credit applicant submitted any  
 1042 false statement, representation, or certification in any  
 1043 application, record, report, plan, or other document filed in an  
 1044 attempt to receive tax credits under this section. The Florida  
 1045 Energy and Climate Commission ~~Department of Environmental~~  
 1046 ~~Protection~~ shall immediately notify the Department of Revenue of  
 1047 any revoked or modified orders affecting previously granted tax  
 1048 credits. Additionally, the taxpayer must notify the Department  
 1049 of Revenue of any change in its tax credit claimed.

1050 (d) The taxpayer shall file with the Department of Revenue  
 1051 an amended return or such other report as the Department of  
 1052 Revenue prescribes by rule and shall pay any required tax and  
 1053 interest within 60 days after the taxpayer receives notification  
 1054 from the Florida Energy and Climate Commission ~~Department of~~  
 1055 ~~Environmental Protection~~ that previously approved tax credits  
 1056 have been revoked or modified. If the revocation or modification  
 1057 order is contested, the taxpayer shall file an amended return or  
 1058 other report as provided in this paragraph within 60 days after  
 1059 a final order is issued following proceedings.

1060 (e) A notice of deficiency may be issued by the Department  
 1061 of Revenue at any time within 3 years after the taxpayer  
 1062 receives formal notification from the Florida Energy and Climate  
 1063 Commission ~~Department of Environmental Protection~~ that  
 1064 previously approved tax credits have been revoked or modified.

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1065 If a taxpayer fails to notify the Department of Revenue of any  
 1066 changes to its tax credit claimed, a notice of deficiency may be  
 1067 issued at any time.

1068 Section 17. Effective July 1, 2009, paragraph (c) of  
 1069 subsection (1) of section 336.021, Florida Statutes, is amended  
 1070 to read:

1071 336.021 County transportation system; levy of ninth-cent  
 1072 fuel tax on motor fuel and diesel fuel.--

1073 (1)

1074 (c) Local option taxes collected on sales or use of diesel  
 1075 fuel in this state shall be distributed in the following manner:

1076 1. The fiscal year of July 1, 1995, through June 30, 1996,  
 1077 shall be the base year for all distributions.

1078 2. Each year the tax collected, less the service and  
 1079 administrative charges enumerated in s. 215.20 and the  
 1080 allowances allowed under s. 206.91, on the number of gallons  
 1081 reported, up to the total number of gallons reported in the base  
 1082 year, shall be distributed to each county using the distribution  
 1083 percentage calculated for the base year.

1084 3. After the distribution of taxes pursuant to  
 1085 subparagraph 4. ~~2.~~, additional taxes available for distribution  
 1086 shall first be distributed pursuant to this subparagraph. A  
 1087 distribution shall be made to each county in which a qualified  
 1088 new retail station is located. A qualified new retail station is  
 1089 a retail station that began operation after June 30, 1996, and  
 1090 that has sales of diesel fuel exceeding 50 percent of the sales  
 1091 of diesel fuel reported in the county in which it is located  
 1092 during the 1995-1996 state fiscal year. The determination of

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1093 whether a new retail station is qualified shall be based on the  
 1094 total gallons of diesel fuel sold at the station during each  
 1095 full month of operation during the 12-month period ending  
 1096 January 31, divided by the number of full months of operation  
 1097 during those 12 months, and the result multiplied by 12. The  
 1098 amount distributed pursuant to this subparagraph to each county  
 1099 in which a qualified new retail station is located shall equal  
 1100 the local option taxes due on the gallons of diesel fuel sold by  
 1101 the new retail station during the year ending January 31, less  
 1102 the service charges enumerated in s. 215.20 and the dealer  
 1103 allowance provided for by s. 206.91. Gallons of diesel fuel sold  
 1104 at the qualified new retail station shall be certified to the  
 1105 department by the county requesting the additional distribution  
 1106 by June 15, 1997, and by March 1 in each subsequent year. The  
 1107 certification shall include the beginning inventory, fuel  
 1108 purchases and sales, and the ending inventory for the new retail  
 1109 station for each month of operation during the year, the  
 1110 original purchase invoices for the period, and any other  
 1111 information the department deems reasonable and necessary to  
 1112 establish the certified gallons. The department may review and  
 1113 audit the retail dealer's records provided to a county to  
 1114 establish the gallons sold by the new retail station.  
 1115 Notwithstanding the provisions of this subparagraph, when more  
 1116 than one county qualifies for a distribution pursuant to this  
 1117 subparagraph and the requested distributions exceed the total  
 1118 taxes available for distribution, each county shall receive a  
 1119 prorated share of the moneys available for distribution.  
 1120 4. After the distribution of taxes pursuant to



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1121 | subparagraph 2. ~~3.~~, all additional taxes available for  
 1122 | distribution, except the taxes described in subparagraph 3.,  
 1123 | shall be distributed based on vehicular diesel fuel storage  
 1124 | capacities in each county pursuant to this subparagraph. The  
 1125 | total vehicular diesel fuel storage capacity shall be  
 1126 | established for each fiscal year based on the registration of  
 1127 | facilities with the Department of Environmental Protection as  
 1128 | required by s. 376.303 for the following facility types: retail  
 1129 | stations, fuel user/nonretail, state government, local  
 1130 | government, and county government. Each county shall receive a  
 1131 | share of the total taxes available for distribution pursuant to  
 1132 | this subparagraph equal to a fraction, the numerator of which is  
 1133 | the storage capacity located within the county for vehicular  
 1134 | diesel fuel in the facility types listed in this subparagraph  
 1135 | and the denominator of which is the total statewide storage  
 1136 | capacity for vehicular diesel fuel in those facility types. The  
 1137 | vehicular diesel fuel storage capacity for each county and  
 1138 | facility type shall be that established by the Department of  
 1139 | Environmental Protection by June 1, 1997, for the 1996-1997  
 1140 | fiscal year, and by January 31 for each succeeding fiscal year.  
 1141 | The storage capacities so established shall be final. The  
 1142 | storage capacity for any new retail station for which a county  
 1143 | receives a distribution pursuant to subparagraph 3. shall not be  
 1144 | included in the calculations pursuant to this subparagraph.

1145 | Section 18. Subsection (20) of section 443.036, Florida  
 1146 | Statutes, is amended to read:

1147 | 443.036 Definitions.--As used in this chapter, the term:  
 1148 | (20) "Employing unit" means an individual or type of

1149 organization, including a partnership, limited liability  
 1150 company, association, trust, estate, joint-stock company,  
 1151 insurance company, or corporation, whether domestic or foreign;  
 1152 the receiver, trustee in bankruptcy, trustee, or successor of  
 1153 any of the foregoing; or the legal representative of a deceased  
 1154 person, which has or had in its employ one or more individuals  
 1155 performing services for it within this state.

1156 (a) Each individual employed to perform or to assist in  
 1157 performing the work of any agent or employee of an employing  
 1158 unit is deemed to be employed by the employing unit for the  
 1159 purposes of this chapter, regardless of whether the individual  
 1160 was hired or paid directly by the employing unit or by an agent  
 1161 or employee of the employing unit, if the employing unit had  
 1162 actual or constructive knowledge of the work.

1163 (b) Each individual performing services in this state for  
 1164 an employing unit maintaining at least two separate  
 1165 establishments in this state is deemed to be performing services  
 1166 for a single employing unit for the purposes of this chapter.

1167 (c) A person who is an officer of a corporation, or a  
 1168 member of a limited liability company classified as a  
 1169 corporation for federal income tax purposes, and who performs  
 1170 services for the corporation or limited liability company in  
 1171 this state, regardless of whether those services are continuous,  
 1172 is deemed an employee of the corporation or the limited  
 1173 liability company during all of each week of his or her tenure  
 1174 of office, regardless of whether he or she is compensated for  
 1175 those services. Services are presumed to be rendered for the  
 1176 corporation in cases in which the officer is compensated by

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1177 means other than dividends upon shares of stock of the  
1178 corporation owned by him or her.

1179 (d) A limited liability company shall be treated as having  
1180 the same status as it is classified for federal income tax  
1181 purposes. However, a single-member limited liability company  
1182 shall be treated as the employer.

1183 Section 19. Paragraph (b) of subsection (2) of section  
1184 443.1215, Florida Statutes, is amended to read:

1185 443.1215 Employers.--

1186 (2)

1187 (b) In determining whether an employing unit for which  
1188 service, other than agricultural labor, is also performed is an  
1189 employer under paragraph (1)(a), paragraph (1)(b), paragraph  
1190 (1)(c), or subparagraph (1)(d)2., the wages earned or the  
1191 employment of an employee performing service in agricultural  
1192 labor may not be taken into account. If an employing unit is  
1193 determined to be an employer of agricultural labor, the  
1194 employing unit is considered an employer for purposes of  
1195 paragraph (1)(a) ~~subsection (1)~~.

1196 Section 20. Subsection (2) of section 443.1316, Florida  
1197 Statutes, is amended to read:

1198 443.1316 Unemployment tax collection services; interagency  
1199 agreement.--

1200 (2)(a) The Department of Revenue is considered to be  
1201 administering a revenue law of this state when the department  
1202 implements this chapter, or otherwise provides unemployment tax  
1203 collection services, under contract with the Agency for  
1204 Workforce Innovation through the interagency agreement.

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1205 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);  
 1206 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;  
 1207 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;  
 1208 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;  
 1209 213.50; 213.67; 213.69; 213.691; 213.692; 213.73; 213.733;  
 1210 213.74; ~~and~~ 213.757; and 213.758 apply to the collection of  
 1211 unemployment contributions and reimbursements by the Department  
 1212 of Revenue unless prohibited by federal law.

1213 Section 21. Section 443.141, Florida Statutes, is amended  
 1214 to read:

1215 443.141 Collection of contributions and reimbursements.--

1216 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,  
 1217 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.--

1218 (a) Interest.--Contributions or reimbursements unpaid on  
 1219 the date due shall bear interest at the rate of 1 percent per  
 1220 month from and after that date until payment plus accrued  
 1221 interest is received by the tax collection service provider,  
 1222 unless the service provider finds that the employing unit has or  
 1223 had good reason for failure to pay the contributions or  
 1224 reimbursements when due. Interest collected under this  
 1225 subsection must be paid into the Special Employment Security  
 1226 Administration Trust Fund.

1227 (b) Penalty for delinquent, erroneous, incomplete, or  
 1228 insufficient reports.--

1229 1. An employing unit that fails to file any report  
 1230 required by the Agency for Workforce Innovation or its tax  
 1231 collection service provider, in accordance with rules for  
 1232 administering this chapter, shall pay to the tax collection

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1233 service provider for each delinquent report the sum of \$25 for  
1234 each 30 days or fraction thereof that the employing unit is  
1235 delinquent, unless the agency or its service provider, whichever  
1236 required the report, finds that the employing unit has or had  
1237 good reason for failure to file the report. The agency or its  
1238 service provider may assess penalties only through the date of  
1239 the issuance of the final assessment notice. However, additional  
1240 penalties accrue if the delinquent report is subsequently filed.

1241 2.a. An employing unit that files an erroneous,  
1242 incomplete, or insufficient report with the Agency for Workforce  
1243 Innovation or its tax collection service provider, shall pay a  
1244 penalty. The amount of the penalty is \$50 or 10 percent of any  
1245 tax due, whichever is greater, but no more than \$300 per report.  
1246 The penalty shall be added to any tax, penalty, or interest  
1247 otherwise due.

1248 b. The agency or its tax collection service provider shall  
1249 waive the penalty if the employing unit files an accurate,  
1250 complete, and sufficient report within 30 days after a penalty  
1251 notice is issued to the employing unit. The penalty may not be  
1252 waived more than one time during a 12-month period.

1253 c. As used in this subsection, the term "erroneous,  
1254 incomplete, or insufficient report" means a report so lacking in  
1255 information, completeness, or arrangement that the report cannot  
1256 be readily understood, verified, or reviewed. Such reports  
1257 include, but are not limited to, reports having missing wage or  
1258 employee information, missing or incorrect social security  
1259 numbers, or illegible entries; reports submitted in a format  
1260 that is not approved by the agency or its tax collection service

1261 provider; and reports showing gross wages that do not equal the  
 1262 total of the wages of each employee. However, the term does not  
 1263 include a report that merely contains inaccurate data that was  
 1264 supplied to the employer by the employee, if the employer was  
 1265 unaware of the inaccuracy.

1266 3.2. Sums collected as Penalties imposed pursuant to this  
 1267 paragraph shall under subparagraph 1. must be deposited in the  
 1268 Special Employment Security Administration Trust Fund.

1269 4.3. The penalty and interest for a delinquent, erroneous,  
 1270 incomplete, or insufficient report may be waived if when the  
 1271 penalty or interest is inequitable. The provisions of s.  
 1272 213.24(1) apply to any penalty or interest that is imposed under  
 1273 this section.

1274 5. The Agency for Workforce Innovation and the state  
 1275 agency providing unemployment tax collection services may adopt  
 1276 rules to administer this subsection.

1277 (c) Application of partial payments.--If ~~When~~ a  
 1278 delinquency exists in the employment record of an employer not  
 1279 in bankruptcy, a partial payment less than the total delinquency  
 1280 amount shall be applied to the employment record as the payor  
 1281 directs. In the absence of specific direction, the partial  
 1282 payment shall be applied to the payor's employment record as  
 1283 prescribed in the rules of the Agency for Workforce Innovation  
 1284 or the state agency providing tax collection services.

1285 (2) REPORTS, CONTRIBUTIONS, APPEALS.--

1286 (a) Failure to make reports and pay contributions.--If an  
 1287 employing unit determined by the tax collection service provider  
 1288 to be an employer subject to this chapter fails to make and file

1289 any report as and when required by this chapter or by any rule  
 1290 of the Agency for Workforce Innovation or the state agency  
 1291 providing tax collection services, for the purpose of  
 1292 determining the amount of contributions due by the employer  
 1293 under this chapter, or if any filed report is found by the  
 1294 service provider to be incorrect or insufficient, and the  
 1295 employer, after being notified in writing by the service  
 1296 provider to file the report, or a corrected or sufficient  
 1297 report, as applicable, fails to file the report within 15 days  
 1298 after the date of the mailing of the notice, the tax collection  
 1299 service provider may:

1300 1. Determine the amount of contributions due from the  
 1301 employer based on the information readily available to it, which  
 1302 determination is deemed to be prima facie correct;

1303 2. Assess the employer the amount of contributions  
 1304 determined to be due; and

1305 3. Immediately notify the employer by mail of the  
 1306 determination and assessment including penalties as provided in  
 1307 this chapter, if any, added and assessed, and demand payment  
 1308 together with interest on the amount of contributions from the  
 1309 date that amount was due and payable.

1310 (b) Hearings.--The determination and assessment are final  
 1311 15 days after the date the assessment is mailed unless the  
 1312 employer files with the tax collection service provider within  
 1313 the 15 days a written protest and petition for hearing  
 1314 specifying the objections thereto. The tax collection service  
 1315 provider shall promptly review each petition and may reconsider  
 1316 its determination and assessment in order to resolve the

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1317 petitioner's objections. The tax collection service provider  
1318 shall forward each petition remaining unresolved to the Agency  
1319 for Workforce Innovation for a hearing on the objections. Upon  
1320 receipt of a petition, the Agency for Workforce Innovation shall  
1321 schedule a hearing and notify the petitioner of the time and  
1322 place of the hearing. The Agency for Workforce Innovation may  
1323 appoint special deputies to conduct hearings and to submit their  
1324 findings together with a transcript of the proceedings before  
1325 them and their recommendations to the agency for its final  
1326 order. Special deputies are subject to the prohibition against  
1327 ex parte communications in s. 120.66. At any hearing conducted  
1328 by the Agency for Workforce Innovation or its special deputy,  
1329 evidence may be offered to support the determination and  
1330 assessment or to prove it is incorrect. In order to prevail,  
1331 however, the petitioner must either prove that the determination  
1332 and assessment are incorrect or file full and complete corrected  
1333 reports. Evidence may also be submitted at the hearing to rebut  
1334 the determination by the tax collection service provider that  
1335 the petitioner is an employer under this chapter. Upon evidence  
1336 taken before it or upon the transcript submitted to it with the  
1337 findings and recommendation of its special deputy, the Agency  
1338 for Workforce Innovation shall either set aside the tax  
1339 collection service provider's determination that the petitioner  
1340 is an employer under this chapter or reaffirm the determination.  
1341 The amounts assessed under the final order, together with  
1342 interest and penalties, must be paid within 15 days after notice  
1343 of the final order is mailed to the employer, unless judicial  
1344 review is instituted in a case of status determination. Amounts



1345 due when the status of the employer is in dispute are payable  
 1346 within 15 days after the entry of an order by the court  
 1347 affirming the determination. However, any determination that an  
 1348 employing unit is not an employer under this chapter does not  
 1349 affect the benefit rights of any individual as determined by an  
 1350 appeals referee or the commission unless:

1351 1. The individual is made a party to the proceedings  
 1352 before the special deputy; or

1353 2. The decision of the appeals referee or the commission  
 1354 has not become final or the employing unit and the Agency for  
 1355 Workforce Innovation were not made parties to the proceedings  
 1356 before the appeals referee or the commission.

1357 (c) Appeals.--The Agency for Workforce Innovation and the  
 1358 state agency providing unemployment tax collection services  
 1359 shall adopt rules prescribing the procedures for an employing  
 1360 unit determined to be an employer to file an appeal and be  
 1361 afforded an opportunity for a hearing on the determination.  
 1362 Pending a hearing, the employing unit must file reports and pay  
 1363 contributions in accordance with s. 443.131.

1364 (3) COLLECTION PROCEEDINGS.--

1365 (a) Lien for payment of contributions or reimbursements.--

1366 1. ~~There is created~~ A lien exists in favor of the tax  
 1367 collection service provider upon all the property, both real and  
 1368 personal, of any employer liable for payment of any contribution  
 1369 or reimbursement levied and imposed under this chapter for the  
 1370 amount of the contributions or reimbursements due, together with  
 1371 any interest, costs, and penalties. If any contribution or  
 1372 reimbursement imposed under this chapter or any portion of that

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1373 contribution, reimbursement, interest, or penalty is not paid  
1374 within 60 days after becoming delinquent, the tax collection  
1375 service provider may file ~~subsequently issue~~ a notice of lien  
1376 ~~that may be filed~~ in the office of the clerk of the circuit  
1377 court of any county in which the delinquent employer owns  
1378 property or ~~has conducted~~ business. The notice of lien must  
1379 include the periods for which the contributions, reimbursements,  
1380 interest, or penalties are demanded and the amounts due. A copy  
1381 of the notice of lien must be mailed to the employer at the  
1382 employer's ~~her or his~~ last known address. The notice of lien may  
1383 not be filed ~~issued and recorded~~ until 15 days after the date  
1384 the assessment becomes final under subsection (2). Upon filing  
1385 ~~presentation of the notice of lien~~, the clerk of the circuit  
1386 court shall record the notice of lien ~~it~~ in a book maintained  
1387 for that purpose, and the amount of the notice of lien, together  
1388 with the cost of recording and interest accruing upon the amount  
1389 of the contribution or reimbursement, becomes a lien upon the  
1390 title to and interest, whether legal or equitable, in any real  
1391 property, chattels real, or personal property of the employer  
1392 against whom the notice of lien is issued, in the same manner as  
1393 a judgment of the circuit court docketed in the office of the  
1394 circuit court clerk, with execution issued to the sheriff for  
1395 levy. This lien is prior, preferred, and superior to all  
1396 mortgages or other liens filed, recorded, or acquired after the  
1397 notice of lien is filed. Upon the payment of the amounts due, or  
1398 upon determination by the tax collection service provider that  
1399 the notice of lien was erroneously issued, the lien is satisfied  
1400 when the service provider acknowledges in writing that the lien

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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1401 is fully satisfied. A lien's satisfaction does not need to be  
1402 acknowledged before any notary or other public officer, and the  
1403 signature of the director of the tax collection service provider  
1404 or his or her designee is conclusive evidence of the  
1405 satisfaction of the lien, which satisfaction shall be recorded  
1406 by the clerk of the circuit court who receives the fees for  
1407 those services.

1408         2. The tax collection service provider may subsequently  
1409 issue a warrant directed to any sheriff in this state,  
1410 commanding him or her to levy upon and sell any real or personal  
1411 property of the employer liable for any amount under this  
1412 chapter within his or her jurisdiction, for payment, with the  
1413 added penalties and interest and the costs of executing the  
1414 warrant, together with the costs of the clerk of the circuit  
1415 court in recording and docketing the notice of lien, and to  
1416 return the warrant to the service provider with payment. The  
1417 warrant may only be issued and enforced for all amounts due to  
1418 the tax collection service provider on the date the warrant is  
1419 issued, together with interest accruing on the contribution or  
1420 reimbursement due from the employer to the date of payment at  
1421 the rate provided in this section. In the event of sale of any  
1422 assets of the employer, however, priorities under the warrant  
1423 shall be determined in accordance with the priority established  
1424 by any notices of lien filed by the tax collection service  
1425 provider and recorded by the clerk of the circuit court. The  
1426 sheriff shall execute the warrant in the same manner prescribed  
1427 by law for executions issued by the clerk of the circuit court  
1428 for judgments of the circuit court. The sheriff is entitled to

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1429 the same fees for executing the warrant as for a writ of  
1430 execution out of the circuit court, and these fees must be  
1431 collected in the same manner.

1432 3. The lien expires 10 years after the filing of a notice  
1433 of lien with the clerk of court. An action to collect amounts  
1434 due under this chapter may not be commenced after the expiration  
1435 of the lien securing the payment of the amounts owed.

1436 (b) Injunctive procedures to contest warrants after  
1437 issuance.--An injunction or restraining order to stay the  
1438 execution of a warrant may not be issued until a motion is  
1439 filed; reasonable notice of a hearing on the motion for the  
1440 injunction is served on the tax collection service provider; and  
1441 the party seeking the injunction either pays into the custody of  
1442 the court the full amount of contributions, reimbursements,  
1443 interests, costs, and penalties claimed in the warrant or enters  
1444 into and files with the court a bond with two or more good and  
1445 sufficient sureties approved by the court in a sum at least  
1446 twice the amount of the contributions, reimbursements,  
1447 interests, costs, and penalties, payable to the tax collection  
1448 service provider. The bond must also be conditioned to pay the  
1449 amount of the warrant, interest, and any damages resulting from  
1450 the wrongful issuing of the injunction, if the injunction is  
1451 dissolved, or the motion for the injunction is dismissed. Only  
1452 one surety is required when the bond is executed by a lawfully  
1453 authorized surety company.

1454 (c) Attachment and garnishment.--Upon the filing of notice  
1455 of lien as provided in subparagraph (a)1., the tax collection  
1456 service provider is entitled to remedy by attachment or

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1457 garnishment as provided in chapters 76 and 77, as for a debt  
1458 due. Upon application by the tax collection service provider,  
1459 these writs shall be issued by the clerk of the circuit court as  
1460 upon a judgment of the circuit court duly docketed and recorded.  
1461 These writs shall be returnable to the circuit court. A bond may  
1462 not be required of the tax collection service provider as a  
1463 condition required for the issuance of these writs of attachment  
1464 or garnishment. Issues raised under proceedings by attachment or  
1465 garnishment shall be tried by the circuit court in the same  
1466 manner as a judgment under chapters 76 and 77. Further, the  
1467 notice of lien filed by the tax collection service provider is  
1468 valid for purposes of all remedies under this chapter until  
1469 satisfied under this chapter, and revival by scire facias or  
1470 other proceedings are not necessary before pursuing any remedy  
1471 authorized by law. Proceedings authorized upon a judgment of the  
1472 circuit court do not make the lien a judgment of the circuit  
1473 court upon a debt for any purpose other than as are specifically  
1474 provided by law as procedural remedies.

1475 (d) Third-party claims.--Upon any levy made by the sheriff  
1476 under a writ of attachment or garnishment as provided in  
1477 paragraph (c), the circuit court shall try third-party claims to  
1478 property involved as upon a judgment thereof and all proceedings  
1479 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and  
1480 77.16 shall apply.

1481 (e) Proceedings supplementary to execution.--At any time  
1482 after a warrant provided for in subparagraph (a)2. is returned  
1483 unsatisfied by any sheriff of this state, the tax collection  
1484 service provider may file an affidavit in the circuit court

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1485 affirming the warrant was returned unsatisfied and remains valid  
1486 and outstanding. The affidavit must also state the residence of  
1487 the party or parties against whom the warrant is issued. The tax  
1488 collection service provider is subsequently entitled to have  
1489 other and further proceedings in the circuit court as upon a  
1490 judgment thereof as provided in s. 56.29.

1491 (f) Reproductions.--In any proceedings in any court under  
1492 this chapter, reproductions of the original records of the  
1493 Agency for Workforce Innovation, its tax collection service  
1494 provider, the former Department of Labor and Employment  
1495 Security, or the commission, including, but not limited to,  
1496 photocopies or microfilm, are primary evidence in lieu of the  
1497 original records or of the documents that were transcribed into  
1498 those records.

1499 (g) Jeopardy assessment and warrant.--If the tax  
1500 collection service provider reasonably believes that the  
1501 collection of contributions or reimbursements from an employer  
1502 will be jeopardized by delay, the service provider may assess  
1503 the contributions or reimbursements immediately, together with  
1504 interest or penalties when due, regardless of whether the  
1505 contributions or reimbursements accrued are due, and may  
1506 immediately issue a notice of lien and jeopardy warrant upon  
1507 which proceedings may be conducted as provided in this section  
1508 for notice of lien and warrant of the service provider. Within  
1509 15 days after mailing the notice of lien by registered mail, the  
1510 employer may protest the issuance of the lien in the same manner  
1511 provided in paragraph (2) (a). The protest does not operate as a  
1512 supersedeas or stay of enforcement unless the employer files

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1513 with the sheriff seeking to enforce the warrant a good and  
1514 sufficient surety bond in twice the amount demanded by the  
1515 notice of lien or warrant. The bond must be conditioned upon  
1516 payment of the amount subsequently found to be due from the  
1517 employer to the tax collection service provider in the final  
1518 order of the Agency for Workforce Innovation upon protest of  
1519 assessment. The jeopardy warrant and notice of lien are  
1520 satisfied in the manner provided in this section upon payment of  
1521 the amount finally determined to be due from the employer. If  
1522 enforcement of the jeopardy warrant is not superseded as  
1523 provided in this section, the employer is entitled to a refund  
1524 from the fund of all amounts paid as contributions or  
1525 reimbursements in excess of the amount finally determined to be  
1526 due by the employer upon application being made as provided in  
1527 this chapter.

1528 (4) MISCELLANEOUS PROVISIONS FOR COLLECTION OF  
1529 CONTRIBUTIONS AND REIMBURSEMENTS.--

1530 (a) In addition to all other remedies and proceedings  
1531 authorized by this chapter for the collection of contributions  
1532 and reimbursements, a right of action by suit in the name of the  
1533 tax collection service provider is created. A suit may be  
1534 brought, and all proceedings taken, to the same effect and  
1535 extent as for the enforcement of a right of action for debt or  
1536 assumpsit, and all remedies available in such actions, including  
1537 attachment and garnishment, are available to the tax collection  
1538 service provider for the collection of any contribution or  
1539 reimbursement. The tax collection service provider is not,  
1540 however, required to post bond in any such action or

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1541 | proceedings. In addition, this section does not make these  
1542 | contributions or reimbursements a debt or demand unenforceable  
1543 | against homestead property as provided by Art. X of the State  
1544 | Constitution, and these remedies are solely procedural.

1545 |       (b) An employer who fails to make return or pay the  
1546 | contributions or reimbursements levied under this chapter, and  
1547 | who remains an employer as provided in s. 443.121, may be  
1548 | enjoined from employing individuals in employment as defined in  
1549 | this chapter upon the complaint of the tax collection service  
1550 | provider in the circuit court of the county in which the  
1551 | employer does business. An employer who fails to make return or  
1552 | pay contributions or reimbursements shall be enjoined from  
1553 | employing individuals in employment until the return is made and  
1554 | the contributions or reimbursements are paid to the tax  
1555 | collection service provider.

1556 |       (c) Any agent or employee designated by the Agency for  
1557 | Workforce Innovation or its tax collection service provider may  
1558 | administer an oath to any person for any return or report  
1559 | required by this chapter or by the rules of the Agency for  
1560 | Workforce Innovation or the state agency providing unemployment  
1561 | tax collection services, and an oath made before the agency or  
1562 | its service provider or any authorized agent or employee has the  
1563 | same effect as an oath made before any judicial officer or  
1564 | notary public of the state.

1565 |       (d) Civil actions brought under this chapter to collect  
1566 | contributions, reimbursements, or interest, or any proceeding  
1567 | conducted for the collection of contributions or reimbursements  
1568 | from an employer, shall be heard by the court having



1569 jurisdiction at the earliest possible date and are entitled to  
 1570 preference upon the calendar of the court over all other civil  
 1571 actions except petitions for judicial review of claims for  
 1572 benefits arising under this chapter and cases arising under the  
 1573 Workers' Compensation Law of this state.

1574 (e) The tax collection service provider may commence an  
 1575 action in any other state to collect unemployment compensation  
 1576 contributions, reimbursements, penalties, and interest legally  
 1577 due this state. The officials of other states that extend a like  
 1578 comity to this state may sue for the collection of  
 1579 contributions, reimbursements, interest, and penalties in the  
 1580 courts of this state. The courts of this state shall recognize  
 1581 and enforce liability for contributions, reimbursements,  
 1582 interest, and penalties imposed by other states that extend a  
 1583 like comity to this state.

1584 (f) The collection of any contribution, reimbursement,  
 1585 interest, or penalty due under this chapter is not enforceable  
 1586 by civil action, warrant, claim, or other means unless the  
 1587 notice of lien is filed with the clerk of the circuit court as  
 1588 described in subsection (3) within 5 years after the date the  
 1589 contribution, reimbursement, interest, and penalty were due.

1590 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR  
 1591 DISTRIBUTIONS.--In the event of any distribution of any  
 1592 employer's assets pursuant to an order of any court under the  
 1593 laws of this state, including any receivership, assignment for  
 1594 the benefit of creditors, adjudicated insolvency, composition,  
 1595 administration of estates of decedents, or other similar  
 1596 proceeding, contributions or reimbursements then or subsequently

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1597 due must be paid in full before all other claims except claims  
1598 for wages of \$250 or less to each claimant, earned within 6  
1599 months after the commencement of the proceeding, and on a parity  
1600 with all other tax claims wherever those tax claims are given  
1601 priority. In the administration of the estate of any decedent,  
1602 the filing of notice of lien is a proceeding required upon  
1603 protest of the claim filed by the tax collection service  
1604 provider for contributions or reimbursements due under this  
1605 chapter, and the claim must be allowed by the circuit judge. The  
1606 personal representative of the decedent, however, may by  
1607 petition to the circuit court object to the validity of the tax  
1608 collection service provider's claim, and proceedings shall be  
1609 conducted in the circuit court for the determination of the  
1610 validity of the service provider's claim. Further, the bond of  
1611 the personal representative may not be discharged until the  
1612 claim is finally determined by the circuit court. When a bond is  
1613 not given by the personal representative, the assets of the  
1614 estate may not be distributed until the final determination by  
1615 the circuit court. Upon distribution of the assets of the estate  
1616 of any decedent, the tax collection service provider's claim has  
1617 a class 8 priority established in s. 733.707(1)(h), subject to  
1618 the above limitations with reference to wages. In the event of  
1619 any employer's adjudication in bankruptcy, judicially confirmed  
1620 extension proposal, or composition, under the Federal Bankruptcy  
1621 Act of 1898, as amended, contributions or reimbursements then or  
1622 subsequently due are entitled to priority as is provided in s.  
1623 64B of that act (U.S.C. Title II, s. 104(b), as amended).

1624 (6) REFUNDS.--

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1625 (a) Within 4 years after payment of any amount as  
1626 contributions, reimbursements, interest, or penalties, an  
1627 employing unit may apply for an adjustment of its subsequent  
1628 payments of contributions or reimbursements, or for a refund if  
1629 the adjustment cannot be made.

1630 (b) If the tax collection service provider determines that  
1631 any contributions, reimbursements, interest, or penalties were  
1632 erroneously collected, the employing unit may adjust its  
1633 subsequent payment of contributions or reimbursements by the  
1634 amount erroneously collected. If an adjustment cannot be made,  
1635 the tax collection service provider shall refund the amount  
1636 erroneously collected from the fund.

1637 (c) Within the time limit provided in paragraph (a), the  
1638 tax collection service provider may on its own initiative adjust  
1639 or refund the amount erroneously collected.

1640 (d) This chapter does not authorize a refund of  
1641 contributions or reimbursements properly paid in accordance with  
1642 this chapter when the payment was made, except as required by s.  
1643 443.1216(13) (e).

1644 (e) An employing unit entitled to a refund or adjustment  
1645 for erroneously collected contributions, reimbursements,  
1646 interest, or penalties is not entitled to interest on that  
1647 erroneously collected amount.

1648 (f) Refunds under this subsection and under s.  
1649 443.1216(13) (e) may be paid from the clearing account or the  
1650 benefit account of the Unemployment Compensation Trust Fund and  
1651 from the Special Employment Security Administration Trust Fund  
1652 for interest or penalties previously paid into the fund,

1653 notwithstanding s. 443.191(2).

1654 Section 22. Effective July 1, 2009, subsection (2) of  
 1655 section 443.163, Florida Statutes, is amended to read:

1656 443.163 Electronic reporting and remitting of  
 1657 contributions and reimbursements.--

1658 (2)(a) An employer who is required by law to file an  
 1659 Employers Quarterly Report (UCT-6) by approved electronic means,  
 1660 but who files the report by a means other than approved  
 1661 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that  
 1662 report and \$1 for each employee. This penalty, ~~which~~ is in  
 1663 addition to any other ~~applicable~~ penalty provided by this  
 1664 chapter. However, unless the penalty does not apply if employer  
 1665 first obtains a waiver of this requirement from the tax  
 1666 collection service provider waives the electronic filing  
 1667 requirement in advance. An employer who fails to remit  
 1668 contributions or reimbursements by approved electronic means as  
 1669 required by law is liable for a penalty of \$50 ~~\$10~~ for each  
 1670 remittance submitted by a means other than approved electronic  
 1671 means. This penalty, ~~which~~ is in addition to any other  
 1672 ~~applicable~~ penalty provided by this chapter.

1673 (b) A person who prepared and reported for 100 or more  
 1674 employers in any quarter during the preceding state fiscal year,  
 1675 but who fails to file an Employers Quarterly Report (UCT-6) for  
 1676 each calendar quarter in the current calendar year by approved  
 1677 electronic means ~~as required by law~~, is liable for a penalty of  
 1678 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,  
 1679 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by  
 1680 this chapter. However, unless the penalty does not apply if

1681 ~~person first obtains a waiver of this requirement from~~ the tax  
 1682 collection service provider waives the electronic filing  
 1683 requirement in advance.

1684 Section 23. Subsection (3) of section 443.163, Florida  
 1685 Statutes, is amended to read:

1686 443.163 Electronic reporting and remitting of  
 1687 contributions and reimbursements.--

1688 (3) The tax collection service provider may waive the  
 1689 requirement to file an Employers Quarterly Report (UCT-6) by  
 1690 electronic means for employers that are unable to comply despite  
 1691 good faith efforts or due to circumstances beyond the employer's  
 1692 reasonable control.

1693 (a) As prescribed by the Agency for Workforce Innovation  
 1694 or its tax collection service provider, grounds for approving  
 1695 the waiver include, but are not limited to, circumstances in  
 1696 which the employer does not:

- 1697 1. Currently file information or data electronically with
- 1698 any business or government agency; or
- 1699 2. Have a compatible computer that meets or exceeds the
- 1700 standards prescribed by the Agency for Workforce Innovation or
- 1701 its tax collection service provider.

1702 (b) The tax collection service provider shall accept other  
 1703 reasons for requesting a waiver from the requirement to submit  
 1704 the Employers Quarterly Report (UCT-6) by electronic means,  
 1705 including, but not limited to:

- 1706 1. That the employer needs additional time to program his
- 1707 or her computer;
- 1708 2. That complying with this requirement causes the

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1709 employer financial hardship; or

1710 3. That complying with this requirement conflicts with the  
1711 employer's business procedures.

1712 (c) The Agency for Workforce Innovation or the state  
1713 agency providing unemployment tax collection services may  
1714 establish by rule the length of time a waiver is valid and may  
1715 determine whether subsequent waivers will be authorized, based  
1716 on this subsection; ~~however, the tax collection service provider~~  
1717 ~~may only grant a waiver from electronic reporting if the~~  
1718 ~~employer timely files the Employers Quarterly Report (UCT-6) by~~  
1719 ~~teletype, unless the employer wage detail exceeds the service~~  
1720 ~~provider's teletype system capabilities.~~

1721 Section 24. Effective July 1, 2009, section 213.691,  
1722 Florida Statutes, is created to read:

1723 213.691 Integrated warrants and judgment lien  
1724 certificates.--The department may file a single integrated  
1725 warrant or a single integrated judgment lien certificate for a  
1726 taxpayer's total liability for all taxes, fees, or surcharges  
1727 administered by the department. Such warrants and judgment lien  
1728 certificates may be filed in lieu of or to replace individual  
1729 warrants, notices of liens, and judgment lien certificates. Each  
1730 integrated warrant or integrated judgment lien certificate must  
1731 itemize the amount due for each tax, fee, or surcharge and any  
1732 related interest and penalty.

1733 Section 25. Effective July 1, 2009, section 213.692,  
1734 Florida Statutes, is created to read:

1735 213.692 Integrated enforcement authority.--

1736 (1) If the department has filed a warrant, notice of lien,

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1737 or judgment lien certificate against the property of a taxpayer,  
1738 the department may also revoke all certificates of registration,  
1739 permits, or licenses issued by the department to that taxpayer.

1740 (a) Before the department may revoke the certificates of  
1741 registration, permits, or licenses, the department must schedule  
1742 an informal conference that the taxpayer is required to attend.  
1743 At the conference, the taxpayer may present evidence regarding  
1744 the department's intended action or enter into a compliance  
1745 agreement. The department must provide written notice to the  
1746 taxpayer of the department's intended action and the time, date,  
1747 and place of the conference. The department shall issue an  
1748 administrative complaint to revoke the certificates of  
1749 registration, permits, or licenses if the taxpayer does not  
1750 attend the conference, enter into a compliance agreement, or  
1751 comply with a compliance agreement.

1752 (b) The department may not issue a certificate of  
1753 registration, permit, or license to a taxpayer whose certificate  
1754 of registration, permit, or license has been revoked unless:

1755 1. The outstanding liabilities of the taxpayer have been  
1756 satisfied; or

1757 2. The department enters into a written agreement with the  
1758 taxpayer regarding any outstanding liabilities and, as part of  
1759 such agreement, agrees to issue a certificate of registration,  
1760 permit, or license.

1761 (c) The department shall require a cash deposit, bond, or  
1762 other security as a condition of issuing a new certificate of  
1763 registration pursuant to the requirements of s. 212.14(4).

1764 (2) If the department files a warrant or a judgment lien

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1765 certificate in connection with a jeopardy assessment, the  
1766 department must comply with the procedures in s. 213.732 before  
1767 or in conjunction with those provided in this section.

1768 (3) The department may adopt rules to administer this  
1769 section.

1770 Section 26. Effective July 1, 2009, the Department of  
1771 Revenue is authorized to adopt emergency rules to administer s.  
1772 213.692, Florida Statutes. The emergency rules shall remain in  
1773 effect for 6 months after adoption and may be renewed during the  
1774 pendency of procedures to adopt rules addressing the subject of  
1775 the emergency rules.

1776 Section 27. Effective July 1, 2009, sections 195.095 and  
1777 213.054, Florida Statutes, are repealed.

1778 Section 28. Except as otherwise expressly provided in this  
1779 act, this act shall take effect upon becoming a law.