

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; defining the term "partial
21 payment"; authorizing tax collectors to accept partial
22 payment of taxes under certain circumstances; imposing a
23 processing fee on a partial tax payment; requiring a tax
24 collector to mail a notice of the remaining amount due
25 after the payment of a partial payment; providing a
26 deadline for payment of the remaining balance; authorizing
27 a tax collector to treat certain underpayment as full
28 payment; providing for the distribution of partial tax

29 | payments; amending s. 197.343, F.S.; revising a tax notice
30 | to warn taxpayers that a tax certificate will be sold if
31 | their property taxes are not paid in full; providing for
32 | retroactive operation of the amendment to s. 196.192,
33 | F.S., made by s. 2 of chapter 2008-193, Laws of Florida;
34 | amending s. 202.125, F.S.; clarifying that an exemption
35 | from the communications services tax does not apply to a
36 | residence that is all or part of a transient public
37 | lodging establishment; amending s. 212.08, F.S.; providing
38 | criteria to determine the tax on a package that contains
39 | taxable nonfood products and exempt food products;
40 | clarifying that the sales tax exemption for building
41 | materials used in the rehabilitation of real property
42 | located in an enterprise zone applies only during the
43 | rehabilitation of the real property; authorizing a single
44 | application for a tax refund for certain contiguous
45 | parcels of real property; revising information that must
46 | be included in the application for the tax refund;
47 | providing that the tax exemption for building materials
48 | used in an enterprise zone may inure to a unit of
49 | government; revising the time for submission of an
50 | application; amending s. 213.053, F.S.; providing that the
51 | Department of Revenue may share certain information with
52 | the Florida Energy and Climate Commission; providing for
53 | retroactive application; providing that provisions
54 | restricting the disclosure of confidential information do
55 | not apply to certain methods of electronic communication
56 | for certain purposes; providing that the Department of

57 Revenue may release information relating to outstanding
58 tax warrants to the Department of Business and
59 Professional Regulation; providing that the Department of
60 Revenue may share taxpayer names and identification
61 numbers for purposes of information-sharing agreements
62 with financial institutions; authorizing the Department of
63 Revenue to publish a list of taxpayers against whom it has
64 filed a warrant or judgment lien certificate; requiring
65 the department to update the list at least monthly;
66 authorizing the Department of Revenue to adopt rules;
67 creating s. 213.0532, F.S.; defining terms; requiring the
68 Department of Revenue to enter into information-sharing
69 agreements with financial institutions to collect
70 information relating to taxpayers; requiring financial
71 institutions to provide to the department certain
72 information each calendar quarter; requiring the
73 department to pay a reasonable fee to a financial
74 institution for certain costs; providing that financial
75 institutions do not need to provide notice of information-
76 sharing agreements to accountholders; providing that
77 financial institutions are not liable for certain acts
78 taken in connection with information-sharing agreements;
79 authorizing the Department of Revenue to take civil
80 actions against noncompliant financial institutions;
81 authorizing the Department of Revenue to adopt rules;
82 amending s. 213.25, F.S.; authorizing the Department of
83 Revenue to reduce a tax refund or a tax credit to the
84 extent of liability for unemployment compensation taxes;

85 | amending s. 213.50, F.S.; authorizing the Department of
86 | Business and Professional Regulation to revoke the hotel
87 | or restaurant license of a licenseholder having an
88 | outstanding tax warrant for a certain period; authorizing
89 | the Department of Business and Professional Regulation to
90 | deny an application to renew the hotel or restaurant
91 | license of a licenseholder having an outstanding tax
92 | warrant for a certain period; amending s. 213.67, F.S.;
93 | clarifying the date by which an action to contest a notice
94 | of intent to levy must be filed; creating s. 213.758,
95 | F.S.; defining terms; providing for the transfer of tax
96 | liabilities to the transferee of a business or a stock of
97 | goods under certain circumstances; providing exceptions;
98 | requiring a taxpayer who quits a business to file a final
99 | tax return; authorizing the Department of Legal Affairs to
100 | seek injunctions to prevent business activities until
101 | taxes are paid; requiring the transferor of a business or
102 | stock of goods to file a final tax return and make a full
103 | tax payment after a transfer; authorizing a transferee of
104 | a business or stock of goods to withhold a portion of the
105 | consideration for the transfer for the payment of certain
106 | taxes; authorizing the Department of Legal Affairs to seek
107 | an injunction to prevent business activities by a
108 | transferee until the taxes are paid; providing that the
109 | transferees are jointly and severally liable with the
110 | transferor for the payment of taxes, interest, or
111 | penalties under certain circumstances; limiting the
112 | transferee's liability to the value or purchase price of

113 the transferred property; specifying a time period within
 114 which a transferee may file certain actions; authorizing
 115 the Department of Revenue to adopt rules; amending s.
 116 220.192, F.S.; providing for the administration of certain
 117 portions of the renewable energy technologies tax credit
 118 program by the Florida Energy and Climate Commission;
 119 providing for retroactive application; amending s.
 120 336.021, F.S.; revising the distribution of the ninth-cent
 121 fuel tax on motor fuel and diesel fuel; amending s.
 122 443.036, F.S.; providing for the treatment of a single-
 123 member limited liability company as the employer for
 124 purposes of unemployment compensation law; amending s.
 125 443.1215, F.S.; correcting a cross-reference; amending s.
 126 443.1316, F.S.; conforming cross-references; amending s.
 127 443.141, F.S.; providing penalties for erroneous,
 128 incomplete, or insufficient reports; authorizing a waiver
 129 of the penalty under certain circumstances; defining a
 130 term; authorizing the Agency for Workforce Innovation and
 131 the state agency providing unemployment compensation tax
 132 collection services to adopt rules; providing an
 133 expiration date for liens for contributions and
 134 reimbursements; amending s. 443.163, F.S.; increasing
 135 penalties for failing to file Employers Quarterly Reports
 136 by means other than approved electronic means; revising
 137 waiver provisions; creating s. 213.691, F.S.; authorizing
 138 the Department of Revenue to file an integrated warrant or
 139 judgment lien for a taxpayer's total liability for taxes,
 140 fees, or surcharges; requiring the integrated warrant or

141 judgment lien certificate to itemize amounts due for each
142 tax, fee, or surcharge; creating s. 213.692, F.S.;

143 authorizing the Department of Revenue to revoke all
144 certificates of registration, permits, or licenses issued
145 to a taxpayer against whose property the department has
146 filed a warrant or tax lien; requiring the scheduling of
147 an informal conference before revocation of the
148 certificates of registration, permits, or licenses;

149 prohibiting the Department of Revenue from issuing a
150 certificate of registration, permit, or license to a
151 taxpayer whose certificate of registration, permit, or
152 license has been revoked; providing exceptions; requiring
153 security as a condition of issuing a new certificate of
154 registration to a person whose certificate of
155 registration, permit, or license has been revoked after
156 the filing of a warrant or tax lien certificate;

157 authorizing the department to adopt rules, including
158 emergency rules; repealing s. 195.095, F.S., relating to
159 the authority of the Department of Revenue to develop
160 lists of bidders that are approved to contract with
161 property appraisers, tax collectors, or county commissions
162 for assessment or collection services; repealing s.
163 213.054, F.S., relating to monitoring and reporting on the
164 use of a tax deduction claimed by international banking
165 institutions; providing effective dates.

166
167 Be It Enacted by the Legislature of the State of Florida:
168

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

171 55.204 Duration and continuation of judgment lien;
 172 destruction of records.--

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

176 (2) Liens securing the payment of child support or tax
 177 obligations as set forth in s. 95.091(1)(b) ~~shall not~~ lapse
 178 ~~until~~ 20 years after the date of the original filing of the
 179 warrant or other document required by law to establish a lien.
 180 Liens securing the payment of unemployment tax obligations lapse
 181 10 years after the date of the original filing of the notice of
 182 lien. A ~~no~~ second lien based on the original filing may not be
 183 obtained.

184 (3) At any time within 6 months before or 6 months after
 185 the scheduled lapse of a judgment lien under subsection (1), the
 186 judgment creditor may acquire a second judgment lien by filing a
 187 new judgment lien certificate. The effective date of the second
 188 judgment lien is the date and time on which the judgment lien
 189 certificate is filed. The second judgment lien is a new judgment
 190 lien and not a continuation of the original judgment lien. The
 191 second judgment lien permanently lapses and becomes invalid 5
 192 years after its filing date, and no additional liens based on
 193 the original judgment or any judgment based on the original
 194 judgment may be acquired.

195 (4) A judgment lien continues only as to itemized property
 196 for an additional 90 days after lapse of the lien. Such judgment

197 | lien will continue only if:

198 | (a) The property had been itemized and its location
199 | described with sufficient particularity in the instructions for
200 | levy to permit the sheriff to act;

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

203 | (c) The property was located in the county in which the
204 | sheriff has jurisdiction at the time of delivery of the
205 | instruction for levy. Subsequent removal of the property does
206 | not defeat the lien. A court may order continuation of the lien
207 | beyond the 90-day period on a showing that extraordinary
208 | circumstances have prevented levy.

209 | (5) The date of lapse of a judgment lien whose
210 | enforceability has been temporarily stayed or enjoined as a
211 | result of any legal or equitable proceeding is tolled until 30
212 | days after the stay or injunction is terminated.

213 | (6) If a ~~no~~ second judgment lien is not filed, the
214 | Department of State shall maintain each judgment lien file and
215 | all information contained therein for a minimum of 1 year after
216 | the judgment lien lapses in accordance with this section. If a
217 | second judgment lien is filed, the department shall maintain
218 | both files and all information contained in such files for a
219 | minimum of 1 year after the second judgment lien lapses.

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

224 | Section 2. Effective July 1, 2009, section 72.011, Florida

225 Statutes, is amended to read:

226 72.011 Jurisdiction of circuit courts in specific tax
 227 matters; administrative hearings and appeals; time for
 228 commencing action; parties; deposits.--

229 (1) (a) A taxpayer may contest the legality of any
 230 assessment or denial of refund of tax, fee, surcharge, permit,
 231 interest, or penalty provided for under s. 125.0104, s.
 232 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,
 233 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
 234 chapter 212, chapter 213, chapter 220, chapter 221, s.
 235 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
 236 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 237 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 238 681.117 by filing an action in circuit court; or, alternatively,
 239 the taxpayer may file a petition under the applicable provisions
 240 of chapter 120. However, once an action has been initiated under
 241 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 242 120.80(14) (b), no action relating to the same subject matter may
 243 be filed by the taxpayer in circuit court, and judicial review
 244 shall be exclusively limited to appellate review pursuant to s.
 245 120.68; and once an action has been initiated in circuit court,
 246 no action may be brought under chapter 120.

247 (b) A taxpayer may not file an action under paragraph (a)
 248 to contest an assessment or a denial of refund of any tax, fee,
 249 surcharge, permit, interest, or penalty relating to the statutes
 250 listed in paragraph (a) until the taxpayer complies with the
 251 applicable registration requirements contained in those statutes
 252 which apply to the tax for which the action is filed.

253 (2) (a) An action may not be brought to contest an
 254 assessment of any tax, interest, or penalty assessed under a
 255 section or chapter specified in subsection (1) if the petition
 256 is postmarked or the action is filed more than 60 days after the
 257 date the assessment becomes final. An action may not be brought
 258 to contest a denial of refund of any tax, interest, or penalty
 259 paid under a section or chapter specified in subsection (1) if
 260 the petition is postmarked or the action is filed more than 60
 261 days after the date the denial becomes final.

262 (b) The date on which an assessment or a denial of refund
 263 becomes final and procedures by which a taxpayer must be
 264 notified of the assessment or of the denial of refund must be
 265 established:

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

277 (c) The applicable department or county need not file or
 278 docket an assessment or a refund denial with the agency clerk or
 279 county official designated by ordinance in order for the
 280 assessment or refund denial to become final for purposes of an

281 action initiated under this chapter or chapter 120.

282 (3) In any action filed in circuit court contesting the
 283 legality of any tax, interest, or penalty assessed under a
 284 section or chapter specified in subsection (1), the plaintiff
 285 must:

286 (a) Pay to the applicable department or county the amount
 287 of the tax, penalty, and accrued interest assessed by the
 288 department or county which is not being contested by the
 289 taxpayer; and ~~either~~

290 (b)1. Tender into the registry of the court with the
 291 complaint the amount of the contested assessment complained of,
 292 including penalties and accrued interest, unless this
 293 requirement is waived in writing by the executive director of
 294 the applicable department or by the county official designated
 295 by ordinance; or

296 2. File with the complaint a cash bond or a surety bond
 297 for the amount of the contested assessment endorsed by a surety
 298 company authorized to do business in this state, or by any other
 299 security arrangement as may be approved by the court, and
 300 conditioned upon payment in full of the judgment, including the
 301 taxes, costs, penalties, and interest, unless this requirement
 302 is waived in writing by the executive director of the applicable
 303 department or by the county official designated by ordinance.

304
 305 The Department of Revenue, the Department of Highway Safety and
 306 Motor Vehicles, or the Department of Business and Professional
 307 Regulation may adopt rules that govern the manner and form in
 308 which a plaintiff may request a waiver from the respective

309 agency. Failure to pay the uncontested amount as required in
310 paragraph (a) shall result in the dismissal of the action and
311 imposition of an additional penalty in the amount of 25 percent
312 of the tax assessed. ~~Provided,~~ However, ~~that~~ if, at any point in
313 the action, it is determined or discovered that a plaintiff, due
314 to a good faith de minimis error, failed to comply with any of
315 the requirements of paragraph (a) or paragraph (b), the
316 plaintiff shall be given a reasonable time within which to
317 comply before the action is dismissed. For purposes of this
318 subsection, there shall be a rebuttable presumption that if the
319 error involves an amount equal to or less than 5 percent of the
320 total assessment the error is de minimis and that if the error
321 is more than 5 percent of the total assessment the error is not
322 de minimis.

323 (4) (a) Except as provided in paragraph (b), an action
324 initiated in circuit court pursuant to subsection (1) shall be
325 filed in the Second Judicial Circuit Court in and for Leon
326 County or in the circuit court in the county where the taxpayer
327 resides, maintains its principal commercial domicile in this
328 state, or, in the ordinary course of business, regularly
329 maintains its books and records in this state.

330 (b) Venue in an action initiated in circuit court pursuant
331 to subsection (1) by a taxpayer that is not a resident of this
332 state or that does not maintain a commercial domicile in this
333 state shall be in Leon County. Venue in an action contesting the
334 legality of an assessment or refund denial arising under chapter
335 198 shall be in the circuit court having jurisdiction over the
336 administration of the estate.

337 (5) The requirements of subsections (1), (2), and (3) are
 338 jurisdictional.

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

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

344 95.091 Limitation on actions to collect taxes.--

345 (1)(a) Except in the case of taxes for which certificates
 346 have been sold, taxes enumerated in ss. 72.011 and 443.141 ~~s.~~
 347 ~~72.011~~, or tax liens issued under s. 196.161, any tax lien
 348 granted by law to the state or any of its political
 349 subdivisions, any municipality, any public corporation or body
 350 politic, or any other entity having authority to levy and
 351 collect taxes shall expire 5 years after the date the tax is
 352 assessed or becomes delinquent, whichever is later. No action
 353 may be begun to collect any tax after the expiration of the lien
 354 securing the payment of the tax.

355 (b) Any tax lien granted by law to the state or any of its
 356 political subdivisions for any tax enumerated in s. 72.011 or
 357 any tax lien imposed under s. 196.161 shall expire 20 years
 358 after the last date the tax may be assessed, after the tax
 359 becomes delinquent, or after the filing of a tax warrant,
 360 whichever is later. An action to collect any tax enumerated in
 361 s. 72.011 may not be commenced after the expiration of the lien
 362 securing the payment of the tax.

363 Section 4. Section 197.172, Florida Statutes, is amended
 364 to read:

365 197.172 Interest rate; calculation and minimum.--
 366 (1) Upon approval by the governing body of a charter
 367 county, the portion of real property taxes that is unpaid by the
 368 deadline specified in the tax notice bears ~~shall bear~~ interest
 369 at the rate of 18 percent per year. Interest accrued pursuant to
 370 this subsection accrues daily from the date of delinquency until
 371 ~~a certificate is sold, except that the minimum charge for~~
 372 ~~delinquent taxes paid prior to the sale of a tax certificate~~
 373 ~~shall be 3 percent.~~
 374 (2) In counties other than charter counties, real property
 375 taxes shall bear interest at the rate of 18 percent per year
 376 from the date of delinquency until a certificate is sold, except
 377 that the minimum charge for delinquent taxes paid prior to the
 378 sale of a tax certificate shall be 3 percent.
 379 (3) ~~(2)~~ The maximum rate of interest on a tax certificate
 380 shall be 18 percent per year; however, a tax certificate shall
 381 not bear interest nor shall the mandatory charge as provided by
 382 s. 197.472(2) be levied during the 60-day period of time from
 383 the date of delinquency, except the 3 percent mandatory charge
 384 under subsection (2) ~~(1)~~. No tax certificate sold before March
 385 23, 1992, shall bear interest nor shall the mandatory charge as
 386 provided by s. 197.472(2) be levied in excess of the interest or
 387 charge provided herein, except as to those tax certificates upon
 388 which the mandatory charge as provided by s. 197.472(2) shall
 389 have been collected and paid.
 390 (4) ~~(3)~~ Personal property taxes shall bear interest at the
 391 rate of 18 percent per year from the date of delinquency until
 392 paid or barred under chapter 95.

393 (5)~~(4)~~ Except as provided in subsection (1) and s. 197.262
 394 with regard to deferred payment tax certificates, interest to be
 395 accrued pursuant to this chapter shall be calculated monthly
 396 from the first day of each month.

397 Section 5. Partial payment of current year taxes.--

398 (1) As used in this section, the term "partial payment"
 399 means a payment that is less than the full amount of taxes due.
 400 The term does not include payments made pursuant to s. 194.171,
 401 s. 196.295, s. 197.222, s. 197.252, or s. 197.303, Florida
 402 Statutes.

403 (2) At the discretion of the tax collector, the tax
 404 collector may accept one or more partial payments of any amount
 405 per parcel for payment of current taxes and assessments on real
 406 property or tangible personal property as long as such payment
 407 is made prior to the date of delinquency. The remaining amount
 408 of tax due, when paid, must be paid in full.

409 (3) Each partial payment, less a \$10 processing fee
 410 payable to the tax collector, shall be credited to the tax
 411 account. A partial payment is not eligible for any applicable
 412 discount set forth in s. 197.162, Florida Statutes. The taxpayer
 413 has the responsibility to ensure that the remaining amount due
 414 is paid.

415 (4) Pursuant to s. 197.343, Florida Statutes, the tax
 416 collector shall prepare and mail at least one notice with the
 417 balance due. The tax collector shall mail the notice in the form
 418 as he or she considers proper and necessary or as may be
 419 required by rule of the department.

420 (5) Any remaining balance that is not paid before April 1

421 or the date of delinquency becomes delinquent and shall be
 422 handled in the same manner as any other unpaid taxes.

423 (6) At the tax collector's discretion, an underpayment of
 424 \$10 or less may be deemed a payment in full, rather than a
 425 partial payment.

426 (7) A partial payment shall be distributed in equal
 427 proportion to all taxing districts and levying authorities
 428 applicable to that account.

429 Section 6. Subsection (1) of section 197.343, Florida
 430 Statutes, is amended to read:

431 197.343 Tax notices; additional notice required.--

432 (1) An additional tax notice shall be mailed by April 30
 433 to each taxpayer whose payment has not been received. The notice
 434 shall include a description of the property and the following
 435 statement: If the taxes for(year)..... on your property
 436 are not paid in full, a tax certificate will be sold for the
 437 delinquent ~~these~~ taxes, and your property may be sold at a
 438 future date. Contact the tax collector's office at once.

439 Section 7. The amendment to s. 196.192, Florida Statutes,
 440 made by section 2 of chapter 2008-193, Laws of Florida, shall
 441 operate retroactively to January 1, 2005.

442 Section 8. Subsection (1) of section 202.125, Florida
 443 Statutes, is amended to read:

444 202.125 Sales of communications services; specified
 445 exemptions.--

446 (1) The separately stated sales price of communications
 447 services sold to residential households is exempt from the tax
 448 imposed by s. 202.12. This exemption shall not apply to any

449 residence that constitutes all or part of a transient public
 450 lodging establishment as defined in chapter 509, any mobile
 451 communications service, any cable service, or any direct-to-home
 452 satellite service.

453 Section 9. Subsection (1) and paragraph (g) of subsection
 454 (5) of section 212.08, Florida Statutes, are amended to read:

455 212.08 Sales, rental, use, consumption, distribution, and
 456 storage tax; specified exemptions.--The sale at retail, the
 457 rental, the use, the consumption, the distribution, and the
 458 storage to be used or consumed in this state of the following
 459 are hereby specifically exempt from the tax imposed by this
 460 chapter.

461 (1) EXEMPTIONS; GENERAL GROCERIES.--

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

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

469 1. Cereals and cereal products, baked goods,
 470 oleomargarine, meat and meat products, fish and seafood
 471 products, frozen foods and dinners, poultry, eggs and egg
 472 products, vegetables and vegetable products, fruit and fruit
 473 products, spices, salt, sugar and sugar products, milk and dairy
 474 products, and products intended to be mixed with milk.

475 2. Natural fruit or vegetable juices or their concentrates
 476 or reconstituted natural concentrated fruit or vegetable juices,

477 whether frozen or unfrozen, dehydrated, powdered, granulated,
 478 sweetened or unsweetened, seasoned with salt or spice, or
 479 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
 480 unless it is sold in a liquid form.

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

483 (c) The exemption provided by this subsection does not
 484 apply:

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

487 2. When the food products are furnished, prepared, or
 488 served for consumption at tables, chairs, or counters or from
 489 trays, glasses, dishes, or other tableware, whether provided by
 490 the dealer or by a person with whom the dealer contracts to
 491 furnish, prepare, or serve food products to others.

492 3. When the food products are ordinarily sold for
 493 immediate consumption on the seller's premises or near a
 494 location at which parking facilities are provided primarily for
 495 the use of patrons in consuming the products purchased at the
 496 location, even though such products are sold on a "take out" or
 497 "to go" order and are actually packaged or wrapped and taken
 498 from the premises of the dealer.

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

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

504 6. When the food products are sold as hot prepared food

505 products.

506 7. To soft drinks, which include, but are not limited to,
507 any nonalcoholic beverage, any preparation or beverage commonly
508 referred to as a "soft drink," or any noncarbonated drink made
509 from milk derivatives or tea, when sold in cans or similar
510 containers.

511 8. To ice cream, frozen yogurt, and similar frozen dairy
512 or nondairy products in cones, small cups, or pints, popsicles,
513 frozen fruit bars, or other novelty items, whether or not sold
514 separately.

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

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

521 11. To candy and any similar product regarded as candy or
522 confection, based on its normal use, as indicated on the label
523 or advertising thereof.

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

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

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

531 1. "For consumption off the seller's premises" means that
532 the food or drink is intended by the customer to be consumed at

533 a place away from the dealer's premises.

534 2. "For consumption on the seller's premises" means that
535 the food or drink sold may be immediately consumed on the
536 premises where the dealer conducts his or her business. In
537 determining whether an item of food is sold for immediate
538 consumption, there shall be considered the customary consumption
539 practices prevailing at the selling facility.

540 3. "Premises" shall be construed broadly, and means, but
541 is not limited to, the lobby, aisle, or auditorium of a theater;
542 the seating, aisle, or parking area of an arena, rink, or
543 stadium; or the parking area of a drive-in or outdoor theater.
544 The premises of a caterer with respect to catered meals or
545 beverages shall be the place where such meals or beverages are
546 served.

547 4. "Hot prepared food products" means those products,
548 items, or components which have been prepared for sale in a
549 heated condition and which are sold at any temperature that is
550 higher than the air temperature of the room or place where they
551 are sold. "Hot prepared food products," for the purposes of this
552 subsection, includes a combination of hot and cold food items or
553 components where a single price has been established for the
554 combination and the food products are sold in such combination,
555 such as a hot meal, a hot specialty dish or serving, or a hot
556 sandwich or hot pizza, including cold components or side items.

557 (e)1. Food or drinks not exempt under paragraphs (a), (b),
558 (c), and (d) shall be exempt, notwithstanding those paragraphs,
559 when purchased with food coupons or Special Supplemental Food
560 Program for Women, Infants, and Children vouchers issued under

561 authority of federal law.

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

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

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

574 1. If the taxable items represent more than 25 percent of
575 the cost of the complete package and a single charge is made,
576 the entire sales price of the package is taxable. If the taxable
577 items are separately stated, the separate charge for the taxable
578 items is subject to tax.

579 2. If the taxable items represent 25 percent or less of
580 the cost of the complete package and a single charge is made,
581 the entire sales price of the package is exempt from tax. The
582 person preparing the package is liable for the tax on the cost
583 of the taxable items going into the complete package. If the
584 taxable items are separately stated, the separate charge is
585 subject to tax.

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

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

589 1. Building materials used in the rehabilitation of real
590 property located in an enterprise zone shall be exempt from the
591 tax imposed by this chapter upon an affirmative showing to the
592 satisfaction of the department that the items have been used for
593 the rehabilitation of real property located in an enterprise
594 zone. Except as provided in subparagraph 2., this exemption
595 inures to the owner, lessee, or lessor at the time of the
596 ~~rehabilitated~~ real property is rehabilitated, but located in an
597 ~~enterprise zone~~ only through a refund of previously paid taxes.
598 To receive a refund pursuant to this paragraph, the owner,
599 lessee, or lessor of the rehabilitated real property ~~located in~~
600 ~~an enterprise zone~~ must file an application under oath with the
601 governing body or enterprise zone development agency having
602 jurisdiction over the enterprise zone where the business is
603 located, as applicable. A single application for a refund may be
604 submitted for multiple, contiguous parcels that were part of a
605 single parcel that was divided as part of the rehabilitation of
606 the property. All other requirements of this paragraph apply to
607 each parcel on an individual basis. The application must
608 include, which includes:

- 609 a. The name and address of the person claiming the refund.
- 610 b. An address and assessment roll parcel number of the
611 rehabilitated real property ~~in an enterprise zone~~ for which a
612 refund of previously paid taxes is being sought.
- 613 c. A description of the improvements made to accomplish
614 the rehabilitation of the real property.
- 615 d. A copy of a valid ~~the~~ building permit issued by the
616 county or municipal building department for the rehabilitation

617 of the real property.

618 e. A sworn statement, under ~~the~~ penalty of perjury, from
619 the general contractor licensed in this state with whom the
620 applicant contracted to make the improvements necessary to
621 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
622 which ~~statement~~ lists the building materials used to
623 rehabilitate ~~in the rehabilitation of~~ the real property, the
624 actual cost of the building materials, and the amount of sales
625 tax paid in this state on the building materials. If ~~In the~~
626 ~~event that~~ a general contractor has not been used, the applicant
627 shall provide this information in a sworn statement, under ~~the~~
628 penalty of perjury. Copies of the invoices which evidence the
629 purchase of the building materials used in the ~~such~~
630 rehabilitation and the payment of sales tax on the building
631 materials shall be attached to the sworn statement ~~provided by~~
632 ~~the general contractor or by the applicant~~. Unless the actual
633 cost of building materials used in the rehabilitation of real
634 property and the payment of sales taxes ~~due thereon~~ is
635 documented by a general contractor or by the applicant in this
636 manner, the cost of the ~~such~~ building materials shall be an
637 amount equal to 40 percent of the increase in assessed value for
638 ad valorem tax purposes.

639 f. The identifying number assigned pursuant to s. 290.0065
640 to the enterprise zone in which the rehabilitated real property
641 is located.

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

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

647 i. If applicable, the name and address of each permanent
648 employee of the business, including, for each employee who is a
649 resident of an enterprise zone, the identifying number assigned
650 pursuant to s. 290.0065 to the enterprise zone in which the
651 employee resides.

652 2. This exemption inures to a municipality ~~city~~, county,
653 other governmental unit or agency, or nonprofit community-based
654 organization through a refund of previously paid taxes if the
655 building materials used in the rehabilitation of real property
656 located in an enterprise zone are paid for from the funds of a
657 community development block grant, State Housing Initiatives
658 Partnership Program, or similar grant or loan program. To
659 receive a refund ~~pursuant to this paragraph~~, a municipality
660 ~~city~~, county, other governmental unit or agency, or nonprofit
661 community-based organization must file an application that ~~which~~
662 includes the same information required ~~to be provided~~ in
663 subparagraph 1. ~~by an owner, lessee, or lesser of rehabilitated~~
664 ~~real property~~. In addition, the application must include a sworn
665 statement signed by the chief executive officer of the
666 municipality ~~city~~, county, other governmental unit or agency, or
667 nonprofit community-based organization seeking a refund which
668 states that the building materials for which a refund is sought
669 were funded by ~~paid for from the funds of~~ a community
670 development block grant, State Housing Initiatives Partnership
671 Program, or similar grant or loan program.

672 3. Within 10 working days after receipt of an application,

673 the governing body or enterprise zone development agency shall
 674 review the application to determine if it contains all the
 675 information required ~~under pursuant to~~ subparagraph 1. or
 676 subparagraph 2. and meets the criteria set out in this
 677 paragraph. The governing body or agency shall certify all
 678 applications that contain the required information ~~required~~
 679 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~
 680 ~~criteria set out in this paragraph as~~ eligible to receive a
 681 refund. If applicable, the governing body or agency shall also
 682 certify if 20 percent of the employees of the business are
 683 residents of an enterprise zone, excluding temporary and part-
 684 time employees. The certification must ~~shall~~ be in writing, and
 685 a copy of the certification shall be transmitted to the
 686 executive director of the Department of Revenue. The applicant
 687 is ~~shall be~~ responsible for forwarding a certified application
 688 to the department within the time specified in subparagraph 4.

689 4. An application for a refund ~~pursuant to this paragraph~~
 690 must be submitted to the department within 6 months after the
 691 rehabilitation of the property is deemed to be substantially
 692 completed by the local building code inspector or by November 1
 693 ~~September 1~~ after the rehabilitated property is first subject to
 694 assessment.

695 5. Only ~~Not more than~~ one exemption through a refund of
 696 previously paid taxes for the rehabilitation of real property is
 697 ~~shall be~~ permitted for any single parcel of property unless
 698 there is a change in ownership, a new lessor, or a new lessee of
 699 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~
 700 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.

701 ~~A No refund may not granted pursuant to this paragraph shall~~
 702 exceed the lesser of 97 percent of the Florida sales or use tax
 703 paid on the cost of the building materials used in the
 704 rehabilitation of the real property as determined pursuant to
 705 sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent
 706 of the employees of the business are residents of an enterprise
 707 zone, excluding temporary and part-time employees, the amount of
 708 refund may ~~granted pursuant to this paragraph shall~~ not exceed
 709 the lesser of 97 percent of the sales tax paid on the cost of
 710 the such building materials or \$10,000. A refund ~~approved~~
 711 ~~pursuant to this paragraph~~ shall be made within 30 days after ~~of~~
 712 formal approval by the department of the application for the
 713 refund. ~~This subparagraph shall apply retroactively to July 1,~~
 714 ~~2005.~~

715 6. The department shall adopt rules governing the manner
 716 and form of refund applications and may establish guidelines as
 717 to the requisites for an affirmative showing of qualification
 718 for exemption under this paragraph.

719 7. The department shall deduct an amount equal to 10
 720 percent of each refund granted under the provisions of this
 721 paragraph from the amount transferred into the Local Government
 722 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 723 for the county area in which the rehabilitated real property is
 724 located and shall transfer that amount to the General Revenue
 725 Fund.

726 8. For the purposes of the exemption provided in this
 727 paragraph, the term:

728 a. "Building materials" means tangible personal property

729 | which becomes a component part of improvements to real property.

730 | b. "Real property" has the same meaning as provided in s.
731 | 192.001(12).

732 | c. "Rehabilitation of real property" means the
733 | reconstruction, renovation, restoration, rehabilitation,
734 | construction, or expansion of improvements to real property.

735 | d. "Substantially completed" has the same meaning as
736 | provided in s. 192.042(1).

737 | 9. This paragraph expires on the date specified in s.
738 | 290.016 for the expiration of the Florida Enterprise Zone Act.

739 | Section 10. Effective upon this act becoming a law and
740 | operating retroactively to July 1, 2008, paragraph (y) of
741 | subsection (8) of section 213.053, Florida Statutes, is amended
742 | to read:

743 | 213.053 Confidentiality and information sharing.--

744 | (8) Notwithstanding any other provision of this section,
745 | the department may provide:

746 | (y) Information relative to ss. 212.08(7)(ccc) and 220.192
747 | to the Florida Energy and Climate Commission ~~Department of~~
748 | ~~Environmental Protection~~ for use in the conduct of its official
749 | business.

750 |
751 | Disclosure of information under this subsection shall be
752 | pursuant to a written agreement between the executive director
753 | and the agency. Such agencies, governmental or nongovernmental,
754 | shall be bound by the same requirements of confidentiality as
755 | the Department of Revenue. Breach of confidentiality is a
756 | misdemeanor of the first degree, punishable as provided by s.

757 775.082 or s. 775.083.

758 Section 11. Effective July 1, 2009, subsection (5) and
 759 paragraph (d) of subsection (8) of section 213.053, Florida
 760 Statutes, are amended, paragraph (z) is added to subsection (8)
 761 of that section, and subsection (19) is added to that section,
 762 to read:

763 213.053 Confidentiality and information sharing.--

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

766 (a) Publishing statistics so classified as to prevent the
 767 identification of particular accounts, reports, declarations, or
 768 returns; or

769 (b) Using telephones, electronic mail, facsimile machines,
 770 or other electronic means to:

771 1. Distribute information relating to changes in law, tax
 772 rates, or interest rates, or other information that is not
 773 specific to a particular taxpayer;

774 2. Remind taxpayers of due dates;

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

778 4. Notify taxpayers to contact the department. ~~Disclosing~~
 779 ~~to the Chief Financial Officer the names and addresses of those~~
 780 ~~taxpayers who have claimed an exemption pursuant to former s.~~
 781 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

784 (d) Names, addresses, ~~and~~ sales tax registration

785 information, and information relating to s. 213.50 to the
786 Division of Hotels and Restaurants of the Department of Business
787 and Professional Regulation in the conduct of its official
788 duties.

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

792
793 Disclosure of information under this subsection shall be
794 pursuant to a written agreement between the executive director
795 and the agency. Such agencies, governmental or nongovernmental,
796 shall be bound by the same requirements of confidentiality as
797 the Department of Revenue. Breach of confidentiality is a
798 misdemeanor of the first degree, punishable as provided by s.
799 775.082 or s. 775.083.

800 (19) (a) The department may publish a list of taxpayers
801 against whom it has filed a warrant or judgment lien
802 certificate. The list shall include the name and address of each
803 taxpayer; the amounts and types of delinquent taxes, fees or
804 surcharges, penalties, or interest; and the employer
805 identification number or other taxpayer identification number.

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

809 (c) The department may adopt rules to administer this
810 subsection.

811 Section 12. Effective July 1, 2009, section 213.0532,
812 Florida Statutes, is created to read:

813 213.0532 Information-sharing agreements with financial
 814 institutions.--

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

816 (a) "Account" means a demand deposit account, checking or
 817 negotiable withdrawal order account, savings account, time
 818 deposit account, or money-market mutual fund account.

819 (b) "Department" means the Department of Revenue.

820 (c) "Financial institution" means:

821 1. A depository institution as defined in 12 U.S.C. s.
 822 1813(c);

823 2. An institution-affiliated party as defined in 12 U.S.C.
 824 s. 1813(u);

825 3. A federal credit union or state credit union as defined
 826 in 12 U.S.C. s. 1752, including an institution-affiliated party
 827 of such a credit union as defined in 12 U.S.C. s. 1786(r); or

828 4. A benefit association, insurance company, safe-deposit
 829 company, money-market mutual fund, or similar entity authorized
 830 to do business in this state.

831 (d) "Obligor" means any person against whose property the
 832 department has filed a warrant or judgment lien certificate.

833 (e) "Person" has the same meaning as in s. 212.02.

834 (2) The department shall request information and
 835 assistance from a financial institution as necessary to enforce
 836 the tax laws of the state. Pursuant to this subsection,
 837 financial institutions doing business in the state and having
 838 deposits of at least \$50 million shall enter into agreements
 839 with the department to develop and operate a data match system,
 840 using an automated data exchange to the maximum extent feasible,

841 in which the financial institution must provide, to the extent
842 allowable by law, for each calendar quarter the name, record
843 address, social security number or other taxpayer identification
844 number, average daily account balance, and other identifying
845 information for:

846 (a) Each obligor who maintains an account at the financial
847 institution as identified to the institution by the department
848 by name and social security number or other taxpayer
849 identification number; or

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

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

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

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

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

865 (a) Disclosing to the department any information required
866 under this section.

867 (b) Encumbering or surrendering any assets held by the
868 financial institution in response to a notice of lien, freeze,

869 or levy issued by the department.

870 (c) Disclosing any information in connection with a data
 871 match.

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

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

878 (8) The department may institute civil proceedings against
 879 financial institutions, as necessary, to enforce the provisions
 880 of this section.

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

884 Section 13. Effective July 1, 2009, section 213.25,
 885 Florida Statutes, is amended to read:

886 213.25 Refunds; credits; right of setoff.--~~If in any~~
 887 ~~instance that a taxpayer has a tax refund or tax credit is due~~
 888 ~~to a taxpayer for an overpayment of taxes assessed under any of~~
 889 ~~the chapters specified in s. 72.011(1), the department may~~
 890 reduce the ~~such~~ refund or credit to the extent of any billings
 891 not subject to protest under s. 213.21 or chapter 443 for ~~the~~
 892 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

893 Section 14. Effective July 1, 2009, section 213.50,
 894 Florida Statutes, is amended to read:

895 213.50 Failure to comply; revocation of corporate charter
 896 or hotel or restaurant license; refusal to reinstate charter or

897 hotel or restaurant license.--

898 (1) Any corporation of this state which has an outstanding
 899 tax warrant that has existed for more than 3 consecutive months
 900 is subject to the revocation of its charter as provided in s.
 901 607.1420.

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

906 (3) The Department of Business and Professional Regulation
 907 may revoke the hotel or restaurant license of a licenseholder if
 908 a tax warrant has been outstanding against the licenseholder for
 909 more than 3 months.

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

914 Section 15. Effective July 1, 2009, subsection (8) of
 915 section 213.67, Florida Statutes, is amended to read:

916 213.67 Garnishment.--

917 (8) An action may not be brought to contest a notice of
 918 intent to levy under chapter 120 or in circuit court if the
 919 petition is postmarked or the action is filed more, later than
 920 21 days after the date of receipt of the notice of intent to
 921 levy.

922 Section 16. Section 213.758, Florida Statutes, is created
 923 to read:

924 213.758 Transfer of tax liabilities.--

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

926 (a) "Involuntary transfer" means a transfer of a business

927 or stock of goods made without the consent of the transferor,

928 including, but not limited to, a:

929 1. Transfer that occurs due to the foreclosure of a

930 security interest issued to a person who is not an insider as

931 defined by s. 726.102;

932 2. Transfer that results from eminent domain and

933 condemnation actions;

934 3. Transfer pursuant to chapter 61, chapter 702, or the

935 United States Bankruptcy Code;

936 4. Transfer to a financial institution, as defined in s.

937 655.005, if the transfer is made to satisfy the transferor's

938 debt to the financial institution; or

939 5. Transfer to a third party to the extent that the

940 proceeds are used to satisfy the transferor's indebtedness to a

941 financial institution as defined in s. 655.005. If the third

942 party receives assets worth more than the indebtedness, the

943 transfer of the excess may not be deemed an involuntary

944 transfer.

945 (b) "Transfer" means every mode, direct or indirect, with

946 or without consideration, of disposing of or parting with a

947 business or stock of goods, and includes, but is not limited to,

948 assigning, conveying, demising, gifting, granting, or selling.

949 (2) A taxpayer who is liable for any tax, interest,

950 penalty, surcharge, or fee administered by the department in

951 accordance with chapter 443 or s. 72.011(1), excluding corporate

952 income tax, and who quits a business without the benefit of a

953 purchaser, successor, or assignee, or without transferring the
954 business or stock of goods to a transferee, must file a final
955 return and make full payment within 15 days after quitting the
956 business. A taxpayer who fails to file a final return and make
957 payment may not engage in any business in the state until the
958 final return has been filed and the all tax, interest, or
959 penalties due have been paid. The Department of Legal Affairs
960 may seek an injunction at the request of the department to
961 prevent further business activity until such tax, interest, or
962 penalties are paid. A temporary injunction enjoining further
963 business activity may be granted by a court without notice.

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

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

974 1. The transferor provides a receipt or certificate from
975 the department to the transferee showing that the transferor is
976 not liable for taxes, interest, or penalties from the operation
977 of the business; and

978 2. The department finds that the transferor is not liable
979 for taxes, interest, or penalties after an audit of the
980 transferor's books and records. The audit may be requested by

981 the transferee or the transferor. The department may charge a
982 fee for the cost of the audit if it has not issued a notice of
983 intent to audit by the time the request for the audit is
984 received.

985 (b) A transferee may withhold a portion of the
986 consideration for a business or stock of goods to pay the taxes,
987 interest, or penalties owed to the state from the operation of
988 the business. The transferee shall pay the withheld
989 consideration to the state within 30 days after the date of the
990 transfer. If the consideration withheld is less than the
991 transferor's liability, the transferor remains liable for the
992 deficiency.

993 (c) A transferee who acquires the business or stock of
994 goods and fails to pay the taxes, interest, or penalties due,
995 may not engage in any business in the state until the taxes,
996 interest, or penalties are paid. The Department of Legal Affairs
997 may seek an injunction at the request of the department to
998 prevent further business activity until such tax, interest, or
999 penalties are paid. A temporary injunction enjoining further
1000 business activity may be granted by a court without notice.

1001 (5) The transferee, or transferees acting in concert, of
1002 more than 50 percent of a business or stock of goods are jointly
1003 and severally liable with the transferor for the payment of the
1004 taxes, interest, or penalties owed to the state from the
1005 operation of the business by the transferor.

1006 (6) The maximum liability of a transferee pursuant to this
1007 section is equal to the fair market value of the property
1008 transferred or the total purchase price, whichever is greater.

1009 (7) After notice by the department of transferee liability
 1010 under this section, the transferee has 60 days within which to
 1011 file an action as provided in chapter 72.

1012 (8) This section does not impose liability on a transferee
 1013 of a business or stock of goods pursuant to an involuntary
 1014 transfer.

1015 (9) The department may adopt rules necessary to administer
 1016 and enforce this section.

1017 Section 17. Effective upon this act becoming a law and
 1018 operating retroactively to July 1, 2008, subsections (4) and (5)
 1019 of section 220.192, Florida Statutes, are amended to read:

1020 220.192 Renewable energy technologies investment tax
 1021 credit.--

1022 (4) TAXPAYER APPLICATION PROCESS.--To claim a credit under
 1023 this section, each taxpayer must apply to the Florida Energy and
 1024 Climate Commission ~~Department of Environmental Protection~~ for an
 1025 allocation of each type of annual credit by the date established
 1026 by the Florida Energy and Climate Commission ~~Department of~~
 1027 ~~Environmental Protection~~. The application form may be
 1028 established by the Florida Energy and Climate Commission. The
 1029 form must ~~Department of Environmental Protection and shall~~
 1030 include an affidavit from each taxpayer certifying that all
 1031 information contained in the application, including all records
 1032 of eligible costs claimed as the basis for the tax credit, are
 1033 true and correct. Approval of the credits under this section
 1034 shall be accomplished on a first-come, first-served basis, based
 1035 upon the date complete applications are received by the Florida
 1036 Energy and Climate Commission ~~Department of Environmental~~

1037 ~~Protection.~~ A taxpayer shall submit only one complete
 1038 application based upon eligible costs incurred within a
 1039 particular state fiscal year. Incomplete placeholder
 1040 applications will not be accepted and will not secure a place in
 1041 the first-come, first-served application line. If a taxpayer
 1042 does not receive a tax credit allocation due to the exhaustion
 1043 of the annual tax credit authorizations, then such taxpayer may
 1044 reapply in the following year for those eligible costs and will
 1045 have priority over other applicants for the allocation of
 1046 credits.

1047 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF
 1048 CREDITS.--

1049 (a) In addition to its existing audit and investigation
 1050 authority, the Department of Revenue may perform any additional
 1051 financial and technical audits and investigations, including
 1052 examining the accounts, books, and records of the tax credit
 1053 applicant, which ~~that~~ are necessary to verify the eligible costs
 1054 included in the tax credit return and to ensure compliance with
 1055 this section. The Florida Energy and Climate Commission
 1056 ~~Department of Environmental Protection~~ shall provide technical
 1057 assistance when requested by the Department of Revenue on any
 1058 technical audits or examinations performed pursuant to this
 1059 section.

1060 (b) It is grounds for forfeiture of previously claimed and
 1061 received tax credits if the Department of Revenue determines, as
 1062 a result of ~~either~~ an audit or examination or from information
 1063 received from the Florida Energy and Climate Commission
 1064 ~~Department of Environmental Protection~~, that a taxpayer received

1065 tax credits pursuant to this section to which the taxpayer was
 1066 not entitled. The taxpayer is responsible for returning
 1067 forfeited tax credits to the Department of Revenue, and such
 1068 funds shall be paid into the General Revenue Fund of the state.

1069 (c) The Florida Energy and Climate Commission ~~Department~~
 1070 ~~of Environmental Protection~~ may revoke or modify any written
 1071 decision granting eligibility for tax credits under this section
 1072 if it is discovered that the tax credit applicant submitted any
 1073 false statement, representation, or certification in any
 1074 application, record, report, plan, or other document filed in an
 1075 attempt to receive tax credits under this section. The Florida
 1076 Energy and Climate Commission ~~Department of Environmental~~
 1077 ~~Protection~~ shall immediately notify the Department of Revenue of
 1078 any revoked or modified orders affecting previously granted tax
 1079 credits. Additionally, the taxpayer must notify the Department
 1080 of Revenue of any change in its tax credit claimed.

1081 (d) The taxpayer shall file with the Department of Revenue
 1082 an amended return or such other report as the Department of
 1083 Revenue prescribes by rule and shall pay any required tax and
 1084 interest within 60 days after the taxpayer receives notification
 1085 from the Florida Energy and Climate Commission ~~Department of~~
 1086 ~~Environmental Protection~~ that previously approved tax credits
 1087 have been revoked or modified. If the revocation or modification
 1088 order is contested, the taxpayer shall file an amended return or
 1089 other report as provided in this paragraph within 60 days after
 1090 a final order is issued following proceedings.

1091 (e) A notice of deficiency may be issued by the Department
 1092 of Revenue at any time within 3 years after the taxpayer

1093 receives formal notification from the Florida Energy and Climate
 1094 Commission ~~Department of Environmental Protection~~ that
 1095 previously approved tax credits have been revoked or modified.
 1096 If a taxpayer fails to notify the Department of Revenue of any
 1097 changes to its tax credit claimed, a notice of deficiency may be
 1098 issued at any time.

1099 Section 18. Effective July 1, 2009, paragraph (c) of
 1100 subsection (1) of section 336.021, Florida Statutes, is amended
 1101 to read:

1102 336.021 County transportation system; levy of ninth-cent
 1103 fuel tax on motor fuel and diesel fuel.--

1104 (1)

1105 (c) Local option taxes collected on sales or use of diesel
 1106 fuel in this state shall be distributed in the following manner:

1107 1. The fiscal year of July 1, 1995, through June 30, 1996,
 1108 shall be the base year for all distributions.

1109 2. Each year the tax collected, less the service and
 1110 administrative charges enumerated in s. 215.20 and the
 1111 allowances allowed under s. 206.91, on the number of gallons
 1112 reported, up to the total number of gallons reported in the base
 1113 year, shall be distributed to each county using the distribution
 1114 percentage calculated for the base year.

1115 3. After the distribution of taxes pursuant to
 1116 subparagraph 4. ~~2.~~, additional taxes available for distribution
 1117 shall first be distributed pursuant to this subparagraph. A
 1118 distribution shall be made to each county in which a qualified
 1119 new retail station is located. A qualified new retail station is
 1120 a retail station that began operation after June 30, 1996, and

1121 that has sales of diesel fuel exceeding 50 percent of the sales
1122 of diesel fuel reported in the county in which it is located
1123 during the 1995-1996 state fiscal year. The determination of
1124 whether a new retail station is qualified shall be based on the
1125 total gallons of diesel fuel sold at the station during each
1126 full month of operation during the 12-month period ending
1127 January 31, divided by the number of full months of operation
1128 during those 12 months, and the result multiplied by 12. The
1129 amount distributed pursuant to this subparagraph to each county
1130 in which a qualified new retail station is located shall equal
1131 the local option taxes due on the gallons of diesel fuel sold by
1132 the new retail station during the year ending January 31, less
1133 the service charges enumerated in s. 215.20 and the dealer
1134 allowance provided for by s. 206.91. Gallons of diesel fuel sold
1135 at the qualified new retail station shall be certified to the
1136 department by the county requesting the additional distribution
1137 by June 15, 1997, and by March 1 in each subsequent year. The
1138 certification shall include the beginning inventory, fuel
1139 purchases and sales, and the ending inventory for the new retail
1140 station for each month of operation during the year, the
1141 original purchase invoices for the period, and any other
1142 information the department deems reasonable and necessary to
1143 establish the certified gallons. The department may review and
1144 audit the retail dealer's records provided to a county to
1145 establish the gallons sold by the new retail station.
1146 Notwithstanding the provisions of this subparagraph, when more
1147 than one county qualifies for a distribution pursuant to this
1148 subparagraph and the requested distributions exceed the total

1149 taxes available for distribution, each county shall receive a
 1150 prorated share of the moneys available for distribution.

1151 4. After the distribution of taxes pursuant to
 1152 subparagraph 2. ~~3.~~, all additional taxes available for
 1153 distribution, except the taxes described in subparagraph 3.,
 1154 shall be distributed based on vehicular diesel fuel storage
 1155 capacities in each county pursuant to this subparagraph. The
 1156 total vehicular diesel fuel storage capacity shall be
 1157 established for each fiscal year based on the registration of
 1158 facilities with the Department of Environmental Protection as
 1159 required by s. 376.303 for the following facility types: retail
 1160 stations, fuel user/nonretail, state government, local
 1161 government, and county government. Each county shall receive a
 1162 share of the total taxes available for distribution pursuant to
 1163 this subparagraph equal to a fraction, the numerator of which is
 1164 the storage capacity located within the county for vehicular
 1165 diesel fuel in the facility types listed in this subparagraph
 1166 and the denominator of which is the total statewide storage
 1167 capacity for vehicular diesel fuel in those facility types. The
 1168 vehicular diesel fuel storage capacity for each county and
 1169 facility type shall be that established by the Department of
 1170 Environmental Protection by June 1, 1997, for the 1996-1997
 1171 fiscal year, and by January 31 for each succeeding fiscal year.
 1172 The storage capacities so established shall be final. The
 1173 storage capacity for any new retail station for which a county
 1174 receives a distribution pursuant to subparagraph 3. shall not be
 1175 included in the calculations pursuant to this subparagraph.

1176 Section 19. Subsection (20) of section 443.036, Florida

1177 Statutes, is amended to read:

1178 443.036 Definitions.--As used in this chapter, the term:

1179 (20) "Employing unit" means an individual or type of
 1180 organization, including a partnership, limited liability
 1181 company, association, trust, estate, joint-stock company,
 1182 insurance company, or corporation, whether domestic or foreign;
 1183 the receiver, trustee in bankruptcy, trustee, or successor of
 1184 any of the foregoing; or the legal representative of a deceased
 1185 person, which has or had in its employ one or more individuals
 1186 performing services for it within this state.

1187 (a) Each individual employed to perform or to assist in
 1188 performing the work of any agent or employee of an employing
 1189 unit is deemed to be employed by the employing unit for the
 1190 purposes of this chapter, regardless of whether the individual
 1191 was hired or paid directly by the employing unit or by an agent
 1192 or employee of the employing unit, if the employing unit had
 1193 actual or constructive knowledge of the work.

1194 (b) Each individual performing services in this state for
 1195 an employing unit maintaining at least two separate
 1196 establishments in this state is deemed to be performing services
 1197 for a single employing unit for the purposes of this chapter.

1198 (c) A person who is an officer of a corporation, or a
 1199 member of a limited liability company classified as a
 1200 corporation for federal income tax purposes, and who performs
 1201 services for the corporation or limited liability company in
 1202 this state, regardless of whether those services are continuous,
 1203 is deemed an employee of the corporation or the limited
 1204 liability company during all of each week of his or her tenure

1205 of office, regardless of whether he or she is compensated for
 1206 those services. Services are presumed to be rendered for the
 1207 corporation in cases in which the officer is compensated by
 1208 means other than dividends upon shares of stock of the
 1209 corporation owned by him or her.

1210 (d) A limited liability company shall be treated as having
 1211 the same status as it is classified for federal income tax
 1212 purposes. However, a single-member limited liability company
 1213 shall be treated as the employer.

1214 Section 20. Paragraph (b) of subsection (2) of section
 1215 443.1215, Florida Statutes, is amended to read:

1216 443.1215 Employers.--

1217 (2)

1218 (b) In determining whether an employing unit for which
 1219 service, other than agricultural labor, is also performed is an
 1220 employer under paragraph (1) (a), paragraph (1) (b), paragraph
 1221 (1) (c), or subparagraph (1) (d) 2., the wages earned or the
 1222 employment of an employee performing service in agricultural
 1223 labor may not be taken into account. If an employing unit is
 1224 determined to be an employer of agricultural labor, the
 1225 employing unit is considered an employer for purposes of
 1226 paragraph (1) (a) subsection (1).

1227 Section 21. Subsection (2) of section 443.1316, Florida
 1228 Statutes, is amended to read:

1229 443.1316 Unemployment tax collection services; interagency
 1230 agreement.--

1231 (2) (a) The Department of Revenue is considered to be
 1232 administering a revenue law of this state when the department

1233 implements this chapter, or otherwise provides unemployment tax
 1234 collection services, under contract with the Agency for
 1235 Workforce Innovation through the interagency agreement.

1236 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
 1237 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
 1238 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
 1239 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
 1240 213.50; 213.67; 213.69; 213.691; 213.692; 213.73; 213.733;
 1241 213.74; ~~and~~ 213.757; and 213.758 apply to the collection of
 1242 unemployment contributions and reimbursements by the Department
 1243 of Revenue unless prohibited by federal law.

1244 Section 22. Section 443.141, Florida Statutes, is amended
 1245 to read:

1246 443.141 Collection of contributions and reimbursements.--

1247 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1248 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.--

1249 (a) Interest.--Contributions or reimbursements unpaid on
 1250 the date due shall bear interest at the rate of 1 percent per
 1251 month from and after that date until payment plus accrued
 1252 interest is received by the tax collection service provider,
 1253 unless the service provider finds that the employing unit has or
 1254 had good reason for failure to pay the contributions or
 1255 reimbursements when due. Interest collected under this
 1256 subsection must be paid into the Special Employment Security
 1257 Administration Trust Fund.

1258 (b) Penalty for delinquent, erroneous, incomplete, or
 1259 insufficient reports.--

1260 1. An employing unit that fails to file any report

1261 required by the Agency for Workforce Innovation or its tax
 1262 collection service provider, in accordance with rules for
 1263 administering this chapter, shall pay to the tax collection
 1264 service provider for each delinquent report the sum of \$25 for
 1265 each 30 days or fraction thereof that the employing unit is
 1266 delinquent, unless the agency or its service provider, whichever
 1267 required the report, finds that the employing unit has or had
 1268 good reason for failure to file the report. The agency or its
 1269 service provider may assess penalties only through the date of
 1270 the issuance of the final assessment notice. However, additional
 1271 penalties accrue if the delinquent report is subsequently filed.

1272 2.a. An employing unit that files an erroneous,
 1273 incomplete, or insufficient report with the Agency for Workforce
 1274 Innovation or its tax collection service provider, shall pay a
 1275 penalty. The amount of the penalty is \$50 or 10 percent of any
 1276 tax due, whichever is greater, but no more than \$300 per report.
 1277 The penalty shall be added to any tax, penalty, or interest
 1278 otherwise due.

1279 b. The agency or its tax collection service provider shall
 1280 waive the penalty if the employing unit files an accurate,
 1281 complete, and sufficient report within 30 days after a penalty
 1282 notice is issued to the employing unit. The penalty may not be
 1283 waived more than one time during a 12-month period.

1284 c. As used in this subsection, the term "erroneous,
 1285 incomplete, or insufficient report" means a report so lacking in
 1286 information, completeness, or arrangement that the report cannot
 1287 be readily understood, verified, or reviewed. Such reports
 1288 include, but are not limited to, reports having missing wage or

1289 employee information, missing or incorrect social security
1290 numbers, or illegible entries; reports submitted in a format
1291 that is not approved by the agency or its tax collection service
1292 provider; and reports showing gross wages that do not equal the
1293 total of the wages of each employee. However, the term does not
1294 include a report that merely contains inaccurate data that was
1295 supplied to the employer by the employee, if the employer was
1296 unaware of the inaccuracy.

1297 3.2. Sums collected as Penalties imposed pursuant to this
1298 paragraph shall under subparagraph 1. must be deposited in the
1299 Special Employment Security Administration Trust Fund.

1300 4.3. The penalty and interest for a delinquent, erroneous,
1301 incomplete, or insufficient report may be waived if when the
1302 penalty or interest is inequitable. The provisions of s.
1303 213.24(1) apply to any penalty or interest that is imposed under
1304 this section.

1305 5. The Agency for Workforce Innovation and the state
1306 agency providing unemployment tax collection services may adopt
1307 rules to administer this subsection.

1308 (c) Application of partial payments.--If ~~When~~ a
1309 delinquency exists in the employment record of an employer not
1310 in bankruptcy, a partial payment less than the total delinquency
1311 amount shall be applied to the employment record as the payor
1312 directs. In the absence of specific direction, the partial
1313 payment shall be applied to the payor's employment record as
1314 prescribed in the rules of the Agency for Workforce Innovation
1315 or the state agency providing tax collection services.

1316 (2) REPORTS, CONTRIBUTIONS, APPEALS.--

1317 (a) Failure to make reports and pay contributions.--If an
1318 employing unit determined by the tax collection service provider
1319 to be an employer subject to this chapter fails to make and file
1320 any report as and when required by this chapter or by any rule
1321 of the Agency for Workforce Innovation or the state agency
1322 providing tax collection services, for the purpose of
1323 determining the amount of contributions due by the employer
1324 under this chapter, or if any filed report is found by the
1325 service provider to be incorrect or insufficient, and the
1326 employer, after being notified in writing by the service
1327 provider to file the report, or a corrected or sufficient
1328 report, as applicable, fails to file the report within 15 days
1329 after the date of the mailing of the notice, the tax collection
1330 service provider may:

1331 1. Determine the amount of contributions due from the
1332 employer based on the information readily available to it, which
1333 determination is deemed to be prima facie correct;

1334 2. Assess the employer the amount of contributions
1335 determined to be due; and

1336 3. Immediately notify the employer by mail of the
1337 determination and assessment including penalties as provided in
1338 this chapter, if any, added and assessed, and demand payment
1339 together with interest on the amount of contributions from the
1340 date that amount was due and payable.

1341 (b) Hearings.--The determination and assessment are final
1342 15 days after the date the assessment is mailed unless the
1343 employer files with the tax collection service provider within
1344 the 15 days a written protest and petition for hearing

1345 specifying the objections thereto. The tax collection service
1346 provider shall promptly review each petition and may reconsider
1347 its determination and assessment in order to resolve the
1348 petitioner's objections. The tax collection service provider
1349 shall forward each petition remaining unresolved to the Agency
1350 for Workforce Innovation for a hearing on the objections. Upon
1351 receipt of a petition, the Agency for Workforce Innovation shall
1352 schedule a hearing and notify the petitioner of the time and
1353 place of the hearing. The Agency for Workforce Innovation may
1354 appoint special deputies to conduct hearings and to submit their
1355 findings together with a transcript of the proceedings before
1356 them and their recommendations to the agency for its final
1357 order. Special deputies are subject to the prohibition against
1358 ex parte communications in s. 120.66. At any hearing conducted
1359 by the Agency for Workforce Innovation or its special deputy,
1360 evidence may be offered to support the determination and
1361 assessment or to prove it is incorrect. In order to prevail,
1362 however, the petitioner must either prove that the determination
1363 and assessment are incorrect or file full and complete corrected
1364 reports. Evidence may also be submitted at the hearing to rebut
1365 the determination by the tax collection service provider that
1366 the petitioner is an employer under this chapter. Upon evidence
1367 taken before it or upon the transcript submitted to it with the
1368 findings and recommendation of its special deputy, the Agency
1369 for Workforce Innovation shall either set aside the tax
1370 collection service provider's determination that the petitioner
1371 is an employer under this chapter or reaffirm the determination.
1372 The amounts assessed under the final order, together with

1373 interest and penalties, must be paid within 15 days after notice
 1374 of the final order is mailed to the employer, unless judicial
 1375 review is instituted in a case of status determination. Amounts
 1376 due when the status of the employer is in dispute are payable
 1377 within 15 days after the entry of an order by the court
 1378 affirming the determination. However, any determination that an
 1379 employing unit is not an employer under this chapter does not
 1380 affect the benefit rights of any individual as determined by an
 1381 appeals referee or the commission unless:

1382 1. The individual is made a party to the proceedings
 1383 before the special deputy; or

1384 2. The decision of the appeals referee or the commission
 1385 has not become final or the employing unit and the Agency for
 1386 Workforce Innovation were not made parties to the proceedings
 1387 before the appeals referee or the commission.

1388 (c) Appeals.--The Agency for Workforce Innovation and the
 1389 state agency providing unemployment tax collection services
 1390 shall adopt rules prescribing the procedures for an employing
 1391 unit determined to be an employer to file an appeal and be
 1392 afforded an opportunity for a hearing on the determination.
 1393 Pending a hearing, the employing unit must file reports and pay
 1394 contributions in accordance with s. 443.131.

1395 (3) COLLECTION PROCEEDINGS.--

1396 (a) Lien for payment of contributions or reimbursements.--

1397 1. ~~There is created~~ A lien exists in favor of the tax
 1398 collection service provider upon all the property, both real and
 1399 personal, of any employer liable for payment of any contribution
 1400 or reimbursement levied and imposed under this chapter for the

1401 amount of the contributions or reimbursements due, together with
1402 any interest, costs, and penalties. If any contribution or
1403 reimbursement imposed under this chapter or any portion of that
1404 contribution, reimbursement, interest, or penalty is not paid
1405 within 60 days after becoming delinquent, the tax collection
1406 service provider may file ~~subsequently issue~~ a notice of lien
1407 ~~that may be filed~~ in the office of the clerk of the circuit
1408 court of any county in which the delinquent employer owns
1409 property or ~~has conducted~~ business. The notice of lien must
1410 include the periods for which the contributions, reimbursements,
1411 interest, or penalties are demanded and the amounts due. A copy
1412 of the notice of lien must be mailed to the employer at the
1413 employer's ~~her or his~~ last known address. The notice of lien may
1414 not be filed ~~issued and recorded~~ until 15 days after the date
1415 the assessment becomes final under subsection (2). Upon filing
1416 ~~presentation of the notice of lien~~, the clerk of the circuit
1417 court shall record the notice of lien ~~it~~ in a book maintained
1418 for that purpose, and the amount of the notice of lien, together
1419 with the cost of recording and interest accruing upon the amount
1420 of the contribution or reimbursement, becomes a lien upon the
1421 title to and interest, whether legal or equitable, in any real
1422 property, chattels real, or personal property of the employer
1423 against whom the notice of lien is issued, in the same manner as
1424 a judgment of the circuit court docketed in the office of the
1425 circuit court clerk, with execution issued to the sheriff for
1426 levy. This lien is prior, preferred, and superior to all
1427 mortgages or other liens filed, recorded, or acquired after the
1428 notice of lien is filed. Upon the payment of the amounts due, or

1429 upon determination by the tax collection service provider that
1430 the notice of lien was erroneously issued, the lien is satisfied
1431 when the service provider acknowledges in writing that the lien
1432 is fully satisfied. A lien's satisfaction does not need to be
1433 acknowledged before any notary or other public officer, and the
1434 signature of the director of the tax collection service provider
1435 or his or her designee is conclusive evidence of the
1436 satisfaction of the lien, which satisfaction shall be recorded
1437 by the clerk of the circuit court who receives the fees for
1438 those services.

1439 2. The tax collection service provider may subsequently
1440 issue a warrant directed to any sheriff in this state,
1441 commanding him or her to levy upon and sell any real or personal
1442 property of the employer liable for any amount under this
1443 chapter within his or her jurisdiction, for payment, with the
1444 added penalties and interest and the costs of executing the
1445 warrant, together with the costs of the clerk of the circuit
1446 court in recording and docketing the notice of lien, and to
1447 return the warrant to the service provider with payment. The
1448 warrant may only be issued and enforced for all amounts due to
1449 the tax collection service provider on the date the warrant is
1450 issued, together with interest accruing on the contribution or
1451 reimbursement due from the employer to the date of payment at
1452 the rate provided in this section. In the event of sale of any
1453 assets of the employer, however, priorities under the warrant
1454 shall be determined in accordance with the priority established
1455 by any notices of lien filed by the tax collection service
1456 provider and recorded by the clerk of the circuit court. The

1457 sheriff shall execute the warrant in the same manner prescribed
1458 by law for executions issued by the clerk of the circuit court
1459 for judgments of the circuit court. The sheriff is entitled to
1460 the same fees for executing the warrant as for a writ of
1461 execution out of the circuit court, and these fees must be
1462 collected in the same manner.

1463 3. The lien expires 10 years after the filing of a notice
1464 of lien with the clerk of court. An action to collect amounts
1465 due under this chapter may not be commenced after the expiration
1466 of the lien securing the payment of the amounts owed.

1467 (b) Injunctive procedures to contest warrants after
1468 issuance.--An injunction or restraining order to stay the
1469 execution of a warrant may not be issued until a motion is
1470 filed; reasonable notice of a hearing on the motion for the
1471 injunction is served on the tax collection service provider; and
1472 the party seeking the injunction either pays into the custody of
1473 the court the full amount of contributions, reimbursements,
1474 interests, costs, and penalties claimed in the warrant or enters
1475 into and files with the court a bond with two or more good and
1476 sufficient sureties approved by the court in a sum at least
1477 twice the amount of the contributions, reimbursements,
1478 interests, costs, and penalties, payable to the tax collection
1479 service provider. The bond must also be conditioned to pay the
1480 amount of the warrant, interest, and any damages resulting from
1481 the wrongful issuing of the injunction, if the injunction is
1482 dissolved, or the motion for the injunction is dismissed. Only
1483 one surety is required when the bond is executed by a lawfully
1484 authorized surety company.

1485 (c) Attachment and garnishment.--Upon the filing of notice
1486 of lien as provided in subparagraph (a)1., the tax collection
1487 service provider is entitled to remedy by attachment or
1488 garnishment as provided in chapters 76 and 77, as for a debt
1489 due. Upon application by the tax collection service provider,
1490 these writs shall be issued by the clerk of the circuit court as
1491 upon a judgment of the circuit court duly docketed and recorded.
1492 These writs shall be returnable to the circuit court. A bond may
1493 not be required of the tax collection service provider as a
1494 condition required for the issuance of these writs of attachment
1495 or garnishment. Issues raised under proceedings by attachment or
1496 garnishment shall be tried by the circuit court in the same
1497 manner as a judgment under chapters 76 and 77. Further, the
1498 notice of lien filed by the tax collection service provider is
1499 valid for purposes of all remedies under this chapter until
1500 satisfied under this chapter, and revival by scire facias or
1501 other proceedings are not necessary before pursuing any remedy
1502 authorized by law. Proceedings authorized upon a judgment of the
1503 circuit court do not make the lien a judgment of the circuit
1504 court upon a debt for any purpose other than as are specifically
1505 provided by law as procedural remedies.

1506 (d) Third-party claims.--Upon any levy made by the sheriff
1507 under a writ of attachment or garnishment as provided in
1508 paragraph (c), the circuit court shall try third-party claims to
1509 property involved as upon a judgment thereof and all proceedings
1510 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
1511 77.16 shall apply.

1512 (e) Proceedings supplementary to execution.--At any time

1513 after a warrant provided for in subparagraph (a)2. is returned
1514 unsatisfied by any sheriff of this state, the tax collection
1515 service provider may file an affidavit in the circuit court
1516 affirming the warrant was returned unsatisfied and remains valid
1517 and outstanding. The affidavit must also state the residence of
1518 the party or parties against whom the warrant is issued. The tax
1519 collection service provider is subsequently entitled to have
1520 other and further proceedings in the circuit court as upon a
1521 judgment thereof as provided in s. 56.29.

1522 (f) Reproductions.--In any proceedings in any court under
1523 this chapter, reproductions of the original records of the
1524 Agency for Workforce Innovation, its tax collection service
1525 provider, the former Department of Labor and Employment
1526 Security, or the commission, including, but not limited to,
1527 photocopies or microfilm, are primary evidence in lieu of the
1528 original records or of the documents that were transcribed into
1529 those records.

1530 (g) Jeopardy assessment and warrant.--If the tax
1531 collection service provider reasonably believes that the
1532 collection of contributions or reimbursements from an employer
1533 will be jeopardized by delay, the service provider may assess
1534 the contributions or reimbursements immediately, together with
1535 interest or penalties when due, regardless of whether the
1536 contributions or reimbursements accrued are due, and may
1537 immediately issue a notice of lien and jeopardy warrant upon
1538 which proceedings may be conducted as provided in this section
1539 for notice of lien and warrant of the service provider. Within
1540 15 days after mailing the notice of lien by registered mail, the

1541 employer may protest the issuance of the lien in the same manner
 1542 provided in paragraph (2) (a). The protest does not operate as a
 1543 supersedeas or stay of enforcement unless the employer files
 1544 with the sheriff seeking to enforce the warrant a good and
 1545 sufficient surety bond in twice the amount demanded by the
 1546 notice of lien or warrant. The bond must be conditioned upon
 1547 payment of the amount subsequently found to be due from the
 1548 employer to the tax collection service provider in the final
 1549 order of the Agency for Workforce Innovation upon protest of
 1550 assessment. The jeopardy warrant and notice of lien are
 1551 satisfied in the manner provided in this section upon payment of
 1552 the amount finally determined to be due from the employer. If
 1553 enforcement of the jeopardy warrant is not superseded as
 1554 provided in this section, the employer is entitled to a refund
 1555 from the fund of all amounts paid as contributions or
 1556 reimbursements in excess of the amount finally determined to be
 1557 due by the employer upon application being made as provided in
 1558 this chapter.

1559 (4) MISCELLANEOUS PROVISIONS FOR COLLECTION OF
 1560 CONTRIBUTIONS AND REIMBURSEMENTS.--

1561 (a) In addition to all other remedies and proceedings
 1562 authorized by this chapter for the collection of contributions
 1563 and reimbursements, a right of action by suit in the name of the
 1564 tax collection service provider is created. A suit may be
 1565 brought, and all proceedings taken, to the same effect and
 1566 extent as for the enforcement of a right of action for debt or
 1567 assumpsit, and all remedies available in such actions, including
 1568 attachment and garnishment, are available to the tax collection

1569 service provider for the collection of any contribution or
 1570 reimbursement. The tax collection service provider is not,
 1571 however, required to post bond in any such action or
 1572 proceedings. In addition, this section does not make these
 1573 contributions or reimbursements a debt or demand unenforceable
 1574 against homestead property as provided by Art. X of the State
 1575 Constitution, and these remedies are solely procedural.

1576 (b) An employer who fails to make return or pay the
 1577 contributions or reimbursements levied under this chapter, and
 1578 who remains an employer as provided in s. 443.121, may be
 1579 enjoined from employing individuals in employment as defined in
 1580 this chapter upon the complaint of the tax collection service
 1581 provider in the circuit court of the county in which the
 1582 employer does business. An employer who fails to make return or
 1583 pay contributions or reimbursements shall be enjoined from
 1584 employing individuals in employment until the return is made and
 1585 the contributions or reimbursements are paid to the tax
 1586 collection service provider.

1587 (c) Any agent or employee designated by the Agency for
 1588 Workforce Innovation or its tax collection service provider may
 1589 administer an oath to any person for any return or report
 1590 required by this chapter or by the rules of the Agency for
 1591 Workforce Innovation or the state agency providing unemployment
 1592 tax collection services, and an oath made before the agency or
 1593 its service provider or any authorized agent or employee has the
 1594 same effect as an oath made before any judicial officer or
 1595 notary public of the state.

1596 (d) Civil actions brought under this chapter to collect

1597 contributions, reimbursements, or interest, or any proceeding
1598 conducted for the collection of contributions or reimbursements
1599 from an employer, shall be heard by the court having
1600 jurisdiction at the earliest possible date and are entitled to
1601 preference upon the calendar of the court over all other civil
1602 actions except petitions for judicial review of claims for
1603 benefits arising under this chapter and cases arising under the
1604 Workers' Compensation Law of this state.

1605 (e) The tax collection service provider may commence an
1606 action in any other state to collect unemployment compensation
1607 contributions, reimbursements, penalties, and interest legally
1608 due this state. The officials of other states that extend a like
1609 comity to this state may sue for the collection of
1610 contributions, reimbursements, interest, and penalties in the
1611 courts of this state. The courts of this state shall recognize
1612 and enforce liability for contributions, reimbursements,
1613 interest, and penalties imposed by other states that extend a
1614 like comity to this state.

1615 (f) The collection of any contribution, reimbursement,
1616 interest, or penalty due under this chapter is not enforceable
1617 by civil action, warrant, claim, or other means unless the
1618 notice of lien is filed with the clerk of the circuit court as
1619 described in subsection (3) within 5 years after the date the
1620 contribution, reimbursement, interest, and penalty were due.

1621 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR
1622 DISTRIBUTIONS.--In the event of any distribution of any
1623 employer's assets pursuant to an order of any court under the
1624 laws of this state, including any receivership, assignment for

1625 the benefit of creditors, adjudicated insolvency, composition,
1626 administration of estates of decedents, or other similar
1627 proceeding, contributions or reimbursements then or subsequently
1628 due must be paid in full before all other claims except claims
1629 for wages of \$250 or less to each claimant, earned within 6
1630 months after the commencement of the proceeding, and on a parity
1631 with all other tax claims wherever those tax claims are given
1632 priority. In the administration of the estate of any decedent,
1633 the filing of notice of lien is a proceeding required upon
1634 protest of the claim filed by the tax collection service
1635 provider for contributions or reimbursements due under this
1636 chapter, and the claim must be allowed by the circuit judge. The
1637 personal representative of the decedent, however, may by
1638 petition to the circuit court object to the validity of the tax
1639 collection service provider's claim, and proceedings shall be
1640 conducted in the circuit court for the determination of the
1641 validity of the service provider's claim. Further, the bond of
1642 the personal representative may not be discharged until the
1643 claim is finally determined by the circuit court. When a bond is
1644 not given by the personal representative, the assets of the
1645 estate may not be distributed until the final determination by
1646 the circuit court. Upon distribution of the assets of the estate
1647 of any decedent, the tax collection service provider's claim has
1648 a class 8 priority established in s. 733.707(1)(h), subject to
1649 the above limitations with reference to wages. In the event of
1650 any employer's adjudication in bankruptcy, judicially confirmed
1651 extension proposal, or composition, under the Federal Bankruptcy
1652 Act of 1898, as amended, contributions or reimbursements then or

1653 subsequently due are entitled to priority as is provided in s.
1654 64B of that act (U.S.C. Title II, s. 104(b), as amended).

1655 (6) REFUNDS.--

1656 (a) Within 4 years after payment of any amount as
1657 contributions, reimbursements, interest, or penalties, an
1658 employing unit may apply for an adjustment of its subsequent
1659 payments of contributions or reimbursements, or for a refund if
1660 the adjustment cannot be made.

1661 (b) If the tax collection service provider determines that
1662 any contributions, reimbursements, interest, or penalties were
1663 erroneously collected, the employing unit may adjust its
1664 subsequent payment of contributions or reimbursements by the
1665 amount erroneously collected. If an adjustment cannot be made,
1666 the tax collection service provider shall refund the amount
1667 erroneously collected from the fund.

1668 (c) Within the time limit provided in paragraph (a), the
1669 tax collection service provider may on its own initiative adjust
1670 or refund the amount erroneously collected.

1671 (d) This chapter does not authorize a refund of
1672 contributions or reimbursements properly paid in accordance with
1673 this chapter when the payment was made, except as required by s.
1674 443.1216(13)(e).

1675 (e) An employing unit entitled to a refund or adjustment
1676 for erroneously collected contributions, reimbursements,
1677 interest, or penalties is not entitled to interest on that
1678 erroneously collected amount.

1679 (f) Refunds under this subsection and under s.
1680 443.1216(13)(e) may be paid from the clearing account or the

1681 benefit account of the Unemployment Compensation Trust Fund and
 1682 from the Special Employment Security Administration Trust Fund
 1683 for interest or penalties previously paid into the fund,
 1684 notwithstanding s. 443.191(2).

1685 Section 23. Effective July 1, 2009, subsection (2) of
 1686 section 443.163, Florida Statutes, is amended to read:

1687 443.163 Electronic reporting and remitting of
 1688 contributions and reimbursements.--

1689 (2) (a) An employer who is required by law to file an
 1690 Employers Quarterly Report (UCT-6) by approved electronic means,
 1691 but who files the report by a means other than approved
 1692 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
 1693 report and \$1 for each employee. This penalty, ~~which~~ is in
 1694 addition to any other ~~applicable~~ penalty provided by this
 1695 chapter. However, unless the penalty does not apply if employer
 1696 first obtains a waiver of this requirement from the tax
 1697 collection service provider waives the electronic filing
 1698 requirement in advance. An employer who fails to remit
 1699 contributions or reimbursements by approved electronic means as
 1700 required by law is liable for a penalty of \$50 ~~\$10~~ for each
 1701 remittance submitted by a means other than approved electronic
 1702 means. This penalty, ~~which~~ is in addition to any other
 1703 ~~applicable~~ penalty provided by this chapter.

1704 (b) A person who prepared and reported for 100 or more
 1705 employers in any quarter during the preceding state fiscal year,
 1706 but who fails to file an Employers Quarterly Report (UCT-6) for
 1707 each calendar quarter in the current calendar year by approved
 1708 electronic means ~~as required by law~~, is liable for a penalty of

1709 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,
 1710 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by
 1711 this chapter. However, unless the penalty does not apply if
 1712 ~~person first obtains a waiver of this requirement from~~ the tax
 1713 collection service provider waives the electronic filing
 1714 requirement in advance.

1715 Section 24. Subsection (3) of section 443.163, Florida
 1716 Statutes, is amended to read:

1717 443.163 Electronic reporting and remitting of
 1718 contributions and reimbursements.--

1719 (3) The tax collection service provider may waive the
 1720 requirement to file an Employers Quarterly Report (UCT-6) by
 1721 electronic means for employers that are unable to comply despite
 1722 good faith efforts or due to circumstances beyond the employer's
 1723 reasonable control.

1724 (a) As prescribed by the Agency for Workforce Innovation
 1725 or its tax collection service provider, grounds for approving
 1726 the waiver include, but are not limited to, circumstances in
 1727 which the employer does not:

1728 1. Currently file information or data electronically with
 1729 any business or government agency; or

1730 2. Have a compatible computer that meets or exceeds the
 1731 standards prescribed by the Agency for Workforce Innovation or
 1732 its tax collection service provider.

1733 (b) The tax collection service provider shall accept other
 1734 reasons for requesting a waiver from the requirement to submit
 1735 the Employers Quarterly Report (UCT-6) by electronic means,
 1736 including, but not limited to:

1737 1. That the employer needs additional time to program his
1738 or her computer;

1739 2. That complying with this requirement causes the
1740 employer financial hardship; or

1741 3. That complying with this requirement conflicts with the
1742 employer's business procedures.

1743 (c) The Agency for Workforce Innovation or the state
1744 agency providing unemployment tax collection services may
1745 establish by rule the length of time a waiver is valid and may
1746 determine whether subsequent waivers will be authorized, based
1747 on this subsection; ~~however, the tax collection service provider~~
1748 ~~may only grant a waiver from electronic reporting if the~~
1749 ~~employer timely files the Employers Quarterly Report (UCT-6) by~~
1750 ~~telefile, unless the employer wage detail exceeds the service~~
1751 ~~provider's telefile system capabilities.~~

1752 Section 25. Effective July 1, 2009, section 213.691,
1753 Florida Statutes, is created to read:

1754 213.691 Integrated warrants and judgment lien
1755 certificates.--The department may file a single integrated
1756 warrant or a single integrated judgment lien certificate for a
1757 taxpayer's total liability for all taxes, fees, or surcharges
1758 administered by the department. Such warrants and judgment lien
1759 certificates may be filed in lieu of or to replace individual
1760 warrants, notices of liens, and judgment lien certificates. Each
1761 integrated warrant or integrated judgment lien certificate must
1762 itemize the amount due for each tax, fee, or surcharge and any
1763 related interest and penalty.

1764 Section 26. Effective July 1, 2009, section 213.692,

1765 Florida Statutes, is created to read:

1766 213.692 Integrated enforcement authority.--

1767 (1) If the department has filed a warrant, notice of lien,
1768 or judgment lien certificate against the property of a taxpayer,
1769 the department may also revoke all certificates of registration,
1770 permits, or licenses issued by the department to that taxpayer.

1771 (a) Before the department may revoke the certificates of
1772 registration, permits, or licenses, the department must schedule
1773 an informal conference that the taxpayer is required to attend.
1774 At the conference, the taxpayer may present evidence regarding
1775 the department's intended action or enter into a compliance
1776 agreement. The department must provide written notice to the
1777 taxpayer of the department's intended action and the time, date,
1778 and place of the conference. The department shall issue an
1779 administrative complaint to revoke the certificates of
1780 registration, permits, or licenses if the taxpayer does not
1781 attend the conference, enter into a compliance agreement, or
1782 comply with a compliance agreement.

1783 (b) The department may not issue a certificate of
1784 registration, permit, or license to a taxpayer whose certificate
1785 of registration, permit, or license has been revoked unless:

1786 1. The outstanding liabilities of the taxpayer have been
1787 satisfied; or

1788 2. The department enters into a written agreement with the
1789 taxpayer regarding any outstanding liabilities and, as part of
1790 such agreement, agrees to issue a certificate of registration,
1791 permit, or license.

1792 (c) The department shall require a cash deposit, bond, or

1793 other security as a condition of issuing a new certificate of
1794 registration pursuant to the requirements of s. 212.14(4).

1795 (2) If the department files a warrant or a judgment lien
1796 certificate in connection with a jeopardy assessment, the
1797 department must comply with the procedures in s. 213.732 before
1798 or in conjunction with those provided in this section.

1799 (3) The department may adopt rules to administer this
1800 section.

1801 Section 27. Effective July 1, 2009, the Department of
1802 Revenue is authorized to adopt emergency rules to administer s.
1803 213.692, Florida Statutes. The emergency rules shall remain in
1804 effect for 6 months after adoption and may be renewed during the
1805 pendency of procedures to adopt rules addressing the subject of
1806 the emergency rules.

1807 Section 28. Effective July 1, 2009, sections 195.095 and
1808 213.054, Florida Statutes, are repealed.

1809 Section 29. Except as otherwise expressly provided in this
1810 act, this act shall take effect upon becoming a law.