

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; providing for  
15          retroactive operation of the amendment to s. 196.192,  
16          F.S., made by s. 2 of chapter 2008-193, Laws of Florida;  
17          amending s. 202.125, F.S.; clarifying that an exemption  
18          from the communications services tax does not apply to a  
19          residence that is all or part of a transient public  
20          lodging establishment; amending s. 212.08, F.S.; providing  
21          criteria to determine the tax on a package that contains  
22          taxable nonfood products and exempt food products;  
23          clarifying that the sales tax exemption for building  
24          materials used in the rehabilitation of real property  
25          located in an enterprise zone applies only during the  
26          rehabilitation of the real property; authorizing a single  
27          application for a tax refund for certain contiguous  
28          parcels of real property; revising information that must

29 | be included in the application for the tax refund;  
30 | providing that the tax exemption for building materials  
31 | used in an enterprise zone may inure to a unit of  
32 | government; revising the time for submission of an  
33 | application; amending s. 213.053, F.S.; providing that the  
34 | Department of Revenue may share certain information with  
35 | the Florida Energy and Climate Commission; providing for  
36 | retroactive application; providing that provisions  
37 | restricting the disclosure of confidential information do  
38 | not apply to certain methods of electronic communication  
39 | for certain purposes; providing that the Department of  
40 | Revenue may release information relating to outstanding  
41 | tax warrants to the Department of Business and  
42 | Professional Regulation; providing that the Department of  
43 | Revenue may share taxpayer names and identification  
44 | numbers for purposes of information-sharing agreements  
45 | with financial institutions; authorizing the Department of  
46 | Revenue to publish a list of taxpayers against whom it has  
47 | filed a warrant or judgment lien certificate; requiring  
48 | the department to update the list at least monthly;  
49 | authorizing the Department of Revenue to adopt rules;  
50 | creating s. 213.0532, F.S.; defining terms; requiring the  
51 | Department of Revenue to enter into information-sharing  
52 | agreements with financial institutions to collect  
53 | information relating to taxpayers; requiring financial  
54 | institutions to provide to the department certain  
55 | information each calendar quarter; requiring the  
56 | department to pay a reasonable fee to a financial

57 | institution for certain costs; providing that financial  
58 | institutions do not need to provide notice of information-  
59 | sharing agreements to accountholders; providing that  
60 | financial institutions are not liable for certain acts  
61 | taken in connection with information-sharing agreements;  
62 | authorizing the Department of Revenue to adopt rules;  
63 | amending s. 213.25, F.S.; authorizing the Department of  
64 | Revenue to reduce a tax refund or a tax credit to the  
65 | extent of liability for unemployment compensation taxes;  
66 | amending s. 213.50, F.S.; authorizing the Department of  
67 | Business and Professional Regulation to revoke the hotel  
68 | or restaurant license of a licenseholder having an  
69 | outstanding tax warrant for a certain period; authorizing  
70 | the Department of Business and Professional Regulation to  
71 | deny an application to renew the hotel or restaurant  
72 | license of a licenseholder having an outstanding tax  
73 | warrant for a certain period; amending s. 213.67, F.S.;  
74 | clarifying the date by which an action to contest a notice  
75 | of intent to levy must be filed; creating s. 213.758,  
76 | F.S.; defining terms; providing for the transfer of tax  
77 | liabilities to the transferee of a business or a stock of  
78 | goods under certain circumstances; providing exceptions;  
79 | requiring a taxpayer who quits a business to file a final  
80 | tax return; authorizing the Department of Legal Affairs to  
81 | seek injunctions to prevent business activities until  
82 | taxes are paid; requiring the transferor of a business or  
83 | stock of goods to file a final tax return and make a full  
84 | tax payment after a transfer; authorizing a transferee of

85 a business or stock of goods to withhold a portion of the  
86 consideration for the transfer for the payment of certain  
87 taxes; authorizing the Department of Legal Affairs to seek  
88 an injunction to prevent business activities by a  
89 transferee until the taxes are paid; providing that the  
90 transferees are jointly and severally liable with the  
91 transferor for the payment of taxes, interest, or  
92 penalties under certain circumstances; limiting the  
93 transferee's liability to the value or purchase price of  
94 the transferred property; specifying a time period within  
95 which a transferee may file certain actions; authorizing  
96 the Department of Revenue to adopt rules; amending s.  
97 220.192, F.S.; providing for the administration of certain  
98 portions of the renewable energy technologies tax credit  
99 program by the Florida Energy and Climate Commission;  
100 providing for retroactive application; amending s.  
101 336.021, F.S.; revising the distribution of the ninth-cent  
102 fuel tax on motor fuel and diesel fuel; amending s.  
103 443.036, F.S.; providing for the treatment of a single-  
104 member limited liability company as the employer for  
105 purposes of unemployment compensation law; amending s.  
106 443.1215, F.S.; correcting a cross-reference; amending s.  
107 443.1316, F.S.; conforming cross-references; amending s.  
108 443.141, F.S.; providing penalties for erroneous,  
109 incomplete, or insufficient reports; authorizing a waiver  
110 of the penalty under certain circumstances; defining a  
111 term; authorizing the Agency for Workforce Innovation and  
112 the state agency providing unemployment compensation tax

113 collection services to adopt rules; providing an  
114 expiration date for liens for contributions and  
115 reimbursements; amending s. 443.163, F.S.; increasing  
116 penalties for failing to file Employers Quarterly Reports  
117 by means other than approved electronic means; revising  
118 waiver provisions; creating s. 213.691, F.S.; authorizing  
119 the Department of Revenue to file an integrated warrant or  
120 judgment lien for a taxpayer's total liability for taxes,  
121 fees, or surcharges; requiring the integrated warrant or  
122 judgment lien certificate to itemize amounts due for each  
123 tax, fee, or surcharge; creating s. 213.692, F.S.;  
124 authorizing the Department of Revenue to revoke all  
125 certificates of registration, permits, or licenses issued  
126 to a taxpayer against whose property the department has  
127 filed a warrant or tax lien; requiring the scheduling of  
128 an informal conference before revocation of the  
129 certificates of registration, permits, or licenses;  
130 prohibiting the Department of Revenue from issuing a  
131 certificate of registration, permit, or license to a  
132 taxpayer whose certificate of registration, permit, or  
133 license has been revoked; providing exceptions; requiring  
134 security as a condition of issuing a new certificate of  
135 registration to a person whose certificate of  
136 registration, permit, or license has been revoked after  
137 the filing of a warrant or tax lien certificate;  
138 authorizing the department to adopt rules, including  
139 emergency rules; repealing s. 195.095, F.S., relating to  
140 the authority of the Department of Revenue to develop

141 lists of bidders that are approved to contract with  
 142 property appraisers, tax collectors, or county commissions  
 143 for assessment or collection services; repealing s.  
 144 213.054, F.S., relating to monitoring and reporting on the  
 145 use of a tax deduction claimed by international banking  
 146 institutions; providing effective dates.

147  
 148 Be It Enacted by the Legislature of the State of Florida:

149  
 150 Section 1. Section 55.204, Florida Statutes, is amended to  
 151 read:

152 55.204 Duration and continuation of judgment lien;  
 153 destruction of records.--

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

157 (2) Liens securing the payment of child support or tax  
 158 obligations as set forth in s. 95.091(1)(b) ~~shall not~~ lapse  
 159 ~~until~~ 20 years after the date of the original filing of the  
 160 warrant or other document required by law to establish a lien.

161 Liens securing the payment of unemployment tax obligations lapse  
 162 10 years after the date of the original filing of the notice of  
 163 lien. A ~~No~~ second lien based on the original filing may not be  
 164 obtained.

165 (3) At any time within 6 months before or 6 months after  
 166 the scheduled lapse of a judgment lien under subsection (1), the  
 167 judgment creditor may acquire a second judgment lien by filing a  
 168 new judgment lien certificate. The effective date of the second

169 judgment lien is the date and time on which the judgment lien  
170 certificate is filed. The second judgment lien is a new judgment  
171 lien and not a continuation of the original judgment lien. The  
172 second judgment lien permanently lapses and becomes invalid 5  
173 years after its filing date, and no additional liens based on  
174 the original judgment or any judgment based on the original  
175 judgment may be acquired.

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

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

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

184 (c) The property was located in the county in which the  
185 sheriff has jurisdiction at the time of delivery of the  
186 instruction for levy. Subsequent removal of the property does  
187 not defeat the lien. A court may order continuation of the lien  
188 beyond the 90-day period on a showing that extraordinary  
189 circumstances have prevented levy.

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

194 (6) If a ~~no~~ second judgment lien is not filed, the  
195 Department of State shall maintain each judgment lien file and  
196 all information contained therein for a minimum of 1 year after

197 the judgment lien lapses in accordance with this section. If a  
 198 second judgment lien is filed, the department shall maintain  
 199 both files and all information contained in such files for a  
 200 minimum of 1 year after the second judgment lien lapses.

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

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

207 72.011 Jurisdiction of circuit courts in specific tax  
 208 matters; administrative hearings and appeals; time for  
 209 commencing action; parties; deposits.--

210 (1) (a) A taxpayer may contest the legality of any  
 211 assessment or denial of refund of tax, fee, surcharge, permit,  
 212 interest, or penalty provided for under s. 125.0104, s.  
 213 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,  
 214 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,  
 215 chapter 212, chapter 213, chapter 220, chapter 221, s.  
 216 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.  
 217 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,  
 218 chapter 563, chapter 564, chapter 565, chapter 624, or s.  
 219 681.117 by filing an action in circuit court; or, alternatively,  
 220 the taxpayer may file a petition under the applicable provisions  
 221 of chapter 120. However, once an action has been initiated under  
 222 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.  
 223 120.80(14) (b), no action relating to the same subject matter may  
 224 be filed by the taxpayer in circuit court, and judicial review



225 shall be exclusively limited to appellate review pursuant to s.  
 226 120.68; and once an action has been initiated in circuit court,  
 227 no action may be brought under chapter 120.

228 (b) A taxpayer may not file an action under paragraph (a)  
 229 to contest an assessment or a denial of refund of any tax, fee,  
 230 surcharge, permit, interest, or penalty relating to the statutes  
 231 listed in paragraph (a) until the taxpayer complies with the  
 232 applicable registration requirements contained in those statutes  
 233 which apply to the tax for which the action is filed.

234 (2) (a) An action may not be brought to contest an  
 235 assessment of any tax, interest, or penalty assessed under a  
 236 section or chapter specified in subsection (1) if the petition  
 237 is postmarked or the action is filed more than 60 days after the  
 238 date the assessment becomes final. An action may not be brought  
 239 to contest a denial of refund of any tax, interest, or penalty  
 240 paid under a section or chapter specified in subsection (1) if  
 241 the petition is postmarked or the action is filed more than 60  
 242 days after the date the denial becomes final.

243 (b) The date on which an assessment or a denial of refund  
 244 becomes final and procedures by which a taxpayer must be  
 245 notified of the assessment or of the denial of refund must be  
 246 established:

- 247 1. By rule adopted by the Department of Revenue;
- 248 2. With respect to assessments or refund denials under  
 249 chapter 207, by rule adopted by the Department of Highway Safety  
 250 and Motor Vehicles;
- 251 3. With respect to assessments or refund denials under  
 252 chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted

253 by the Department of Business and Professional Regulation; or

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

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

263 (3) In any action filed in circuit court contesting the  
 264 legality of any tax, interest, or penalty assessed under a  
 265 section or chapter specified in subsection (1), the plaintiff  
 266 must:

267 (a) Pay to the applicable department or county the amount  
 268 of the tax, penalty, and accrued interest assessed by the  
 269 department or county which is not being contested by the  
 270 taxpayer; and ~~either~~

271 (b)1. Tender into the registry of the court with the  
 272 complaint the amount of the contested assessment complained of,  
 273 including penalties and accrued interest, unless this  
 274 requirement is waived in writing by the executive director of  
 275 the applicable department or by the county official designated  
 276 by ordinance; or

277 2. File with the complaint a cash bond or a surety bond  
 278 for the amount of the contested assessment endorsed by a surety  
 279 company authorized to do business in this state, or by any other  
 280 security arrangement as may be approved by the court, and

281 | conditioned upon payment in full of the judgment, including the  
 282 | taxes, costs, penalties, and interest, unless this requirement  
 283 | is waived in writing by the executive director of the applicable  
 284 | department or by the county official designated by ordinance.

285 |  
 286 | The Department of Revenue, the Department of Highway Safety and  
 287 | Motor Vehicles, or the Department of Business and Professional  
 288 | Regulation may adopt rules that govern the manner and form in  
 289 | which a plaintiff may request a waiver from the respective  
 290 | agency. Failure to pay the uncontested amount as required in  
 291 | paragraph (a) shall result in the dismissal of the action and  
 292 | imposition of an additional penalty in the amount of 25 percent  
 293 | of the tax assessed. ~~Provided, However, that if,~~ at any point in  
 294 | the action, it is determined or discovered that a plaintiff, due  
 295 | to a good faith de minimis error, failed to comply with any of  
 296 | the requirements of paragraph (a) or paragraph (b), the  
 297 | plaintiff shall be given a reasonable time within which to  
 298 | comply before the action is dismissed. For purposes of this  
 299 | subsection, there shall be a rebuttable presumption that if the  
 300 | error involves an amount equal to or less than 5 percent of the  
 301 | total assessment the error is de minimis and that if the error  
 302 | is more than 5 percent of the total assessment the error is not  
 303 | de minimis.

304 | (4) (a) Except as provided in paragraph (b), an action  
 305 | initiated in circuit court pursuant to subsection (1) shall be  
 306 | filed in the Second Judicial Circuit Court in and for Leon  
 307 | County or in the circuit court in the county where the taxpayer  
 308 | resides, maintains its principal commercial domicile in this

309 state, or, in the ordinary course of business, regularly  
 310 maintains its books and records in this state.

311 (b) Venue in an action initiated in circuit court pursuant  
 312 to subsection (1) by a taxpayer that is not a resident of this  
 313 state or that does not maintain a commercial domicile in this  
 314 state shall be in Leon County. Venue in an action contesting the  
 315 legality of an assessment or refund denial arising under chapter  
 316 198 shall be in the circuit court having jurisdiction over the  
 317 administration of the estate.

318 (5) The requirements of subsections (1), (2), and (3) are  
 319 jurisdictional.

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

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

325 95.091 Limitation on actions to collect taxes.--

326 (1)(a) Except in the case of taxes for which certificates  
 327 have been sold, taxes enumerated in ss. 72.011 and 443.141 ~~s.~~  
 328 ~~72.011~~, or tax liens issued under s. 196.161, any tax lien  
 329 granted by law to the state or any of its political  
 330 subdivisions, any municipality, any public corporation or body  
 331 politic, or any other entity having authority to levy and  
 332 collect taxes shall expire 5 years after the date the tax is  
 333 assessed or becomes delinquent, whichever is later. No action  
 334 may be begun to collect any tax after the expiration of the lien  
 335 securing the payment of the tax.

336 (b) Any tax lien granted by law to the state or any of its

337 political subdivisions for any tax enumerated in s. 72.011 or  
 338 any tax lien imposed under s. 196.161 shall expire 20 years  
 339 after the last date the tax may be assessed, after the tax  
 340 becomes delinquent, or after the filing of a tax warrant,  
 341 whichever is later. An action to collect any tax enumerated in  
 342 s. 72.011 may not be commenced after the expiration of the lien  
 343 securing the payment of the tax.

344 Section 4. The amendment to s. 196.192, Florida Statutes,  
 345 made by section 2 of chapter 2008-193, Laws of Florida, shall  
 346 operate retroactively to January 1, 2005.

347 Section 5. Subsection (1) of section 202.125, Florida  
 348 Statutes, is amended to read:

349 202.125 Sales of communications services; specified  
 350 exemptions.--

351 (1) The separately stated sales price of communications  
 352 services sold to residential households is exempt from the tax  
 353 imposed by s. 202.12. This exemption shall not apply to any  
 354 residence that constitutes all or part of a transient public  
 355 lodging establishment as defined in chapter 509, any mobile  
 356 communications service, any cable service, or any direct-to-home  
 357 satellite service.

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

360 212.08 Sales, rental, use, consumption, distribution, and  
 361 storage tax; specified exemptions.--The sale at retail, the  
 362 rental, the use, the consumption, the distribution, and the  
 363 storage to be used or consumed in this state of the following  
 364 are hereby specifically exempt from the tax imposed by this

365 chapter.

366 (1) EXEMPTIONS; GENERAL GROCERIES.--

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

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

374 1. Cereals and cereal products, baked goods,  
375 oleomargarine, meat and meat products, fish and seafood  
376 products, frozen foods and dinners, poultry, eggs and egg  
377 products, vegetables and vegetable products, fruit and fruit  
378 products, spices, salt, sugar and sugar products, milk and dairy  
379 products, and products intended to be mixed with milk.

380 2. Natural fruit or vegetable juices or their concentrates  
381 or reconstituted natural concentrated fruit or vegetable juices,  
382 whether frozen or unfrozen, dehydrated, powdered, granulated,  
383 sweetened or unsweetened, seasoned with salt or spice, or  
384 unseasoned; coffee, coffee substitutes, or cocoa; and tea,  
385 unless it is sold in a liquid form.

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

388 (c) The exemption provided by this subsection does not  
389 apply:

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

392 2. When the food products are furnished, prepared, or

393 served for consumption at tables, chairs, or counters or from  
394 trays, glasses, dishes, or other tableware, whether provided by  
395 the dealer or by a person with whom the dealer contracts to  
396 furnish, prepare, or serve food products to others.

397 3. When the food products are ordinarily sold for  
398 immediate consumption on the seller's premises or near a  
399 location at which parking facilities are provided primarily for  
400 the use of patrons in consuming the products purchased at the  
401 location, even though such products are sold on a "take out" or  
402 "to go" order and are actually packaged or wrapped and taken  
403 from the premises of the dealer.

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

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

409 6. When the food products are sold as hot prepared food  
410 products.

411 7. To soft drinks, which include, but are not limited to,  
412 any nonalcoholic beverage, any preparation or beverage commonly  
413 referred to as a "soft drink," or any noncarbonated drink made  
414 from milk derivatives or tea, when sold in cans or similar  
415 containers.

416 8. To ice cream, frozen yogurt, and similar frozen dairy  
417 or nondairy products in cones, small cups, or pints, popsicles,  
418 frozen fruit bars, or other novelty items, whether or not sold  
419 separately.

420 9. To food prepared, whether on or off the premises, and

421 sold for immediate consumption. This does not apply to food  
 422 prepared off the premises and sold in the original sealed  
 423 container, or the slicing of products into smaller portions.

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

426 11. To candy and any similar product regarded as candy or  
 427 confection, based on its normal use, as indicated on the label  
 428 or advertising thereof.

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

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

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

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

439 2. "For consumption on the seller's premises" means that  
 440 the food or drink sold may be immediately consumed on the  
 441 premises where the dealer conducts his or her business. In  
 442 determining whether an item of food is sold for immediate  
 443 consumption, there shall be considered the customary consumption  
 444 practices prevailing at the selling facility.

445 3. "Premises" shall be construed broadly, and means, but  
 446 is not limited to, the lobby, aisle, or auditorium of a theater;  
 447 the seating, aisle, or parking area of an arena, rink, or  
 448 stadium; or the parking area of a drive-in or outdoor theater.



449 The premises of a caterer with respect to catered meals or  
450 beverages shall be the place where such meals or beverages are  
451 served.

452 4. "Hot prepared food products" means those products,  
453 items, or components which have been prepared for sale in a  
454 heated condition and which are sold at any temperature that is  
455 higher than the air temperature of the room or place where they  
456 are sold. "Hot prepared food products," for the purposes of this  
457 subsection, includes a combination of hot and cold food items or  
458 components where a single price has been established for the  
459 combination and the food products are sold in such combination,  
460 such as a hot meal, a hot specialty dish or serving, or a hot  
461 sandwich or hot pizza, including cold components or side items.

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

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

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

476 (f) The application of the tax on a package that contains

477 exempt food products and taxable nonfood products depends upon  
478 the essential character of the complete package.

479 1. If the taxable items represent more than 25 percent of  
480 the cost of the complete package and a single charge is made,  
481 the entire sales price of the package is taxable. If the taxable  
482 items are separately stated, the separate charge for the taxable  
483 items is subject to tax.

484 2. If the taxable items represent 25 percent or less of  
485 the cost of the complete package and a single charge is made,  
486 the entire sales price of the package is exempt from tax. The  
487 person preparing the package is liable for the tax on the cost  
488 of the taxable items going into the complete package. If the  
489 taxable items are separately stated, the separate charge is  
490 subject to tax.

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

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

494 1. Building materials used in the rehabilitation of real  
495 property located in an enterprise zone shall be exempt from the  
496 tax imposed by this chapter upon an affirmative showing to the  
497 satisfaction of the department that the items have been used for  
498 the rehabilitation of real property located in an enterprise  
499 zone. Except as provided in subparagraph 2., this exemption  
500 inures to the owner, lessee, or lessor at the time of the  
501 ~~rehabilitated~~ real property is rehabilitated, but located in an  
502 ~~enterprise zone~~ only through a refund of previously paid taxes.  
503 To receive a refund pursuant to this paragraph, the owner,  
504 lessee, or lessor of the rehabilitated real property ~~located in~~

505 ~~an enterprise zone~~ must file an application under oath with the  
 506 governing body or enterprise zone development agency having  
 507 jurisdiction over the enterprise zone where the business is  
 508 located, as applicable. A single application for a refund may be  
 509 submitted for multiple, contiguous parcels that were part of a  
 510 single parcel that was divided as part of the rehabilitation of  
 511 the property. All other requirements of this paragraph apply to  
 512 each parcel on an individual basis. The application must  
 513 include, which includes:

- 514 a. The name and address of the person claiming the refund.
- 515 b. An address and assessment roll parcel number of the  
 516 rehabilitated real property ~~in an enterprise zone~~ for which a  
 517 refund of previously paid taxes is being sought.
- 518 c. A description of the improvements made to accomplish  
 519 the rehabilitation of the real property.
- 520 d. A copy of a valid ~~the~~ building permit issued by the  
 521 county or municipal building department for the rehabilitation  
 522 of the real property.
- 523 e. A sworn statement, under ~~the~~ penalty of perjury, from  
 524 the general contractor licensed in this state with whom the  
 525 applicant contracted to make the improvements necessary to  
 526 rehabilitate ~~accomplish the rehabilitation of~~ the real property,  
 527 which ~~statement~~ lists the building materials used to  
 528 rehabilitate ~~in the rehabilitation of~~ the real property, the  
 529 actual cost of the building materials, and the amount of sales  
 530 tax paid in this state on the building materials. If ~~In the~~  
 531 ~~event that~~ a general contractor has not been used, the applicant  
 532 shall provide this information in a sworn statement, under ~~the~~

533 penalty of perjury. Copies of the invoices which evidence the  
534 purchase of the building materials used in the ~~such~~  
535 rehabilitation and the payment of sales tax on the building  
536 materials shall be attached to the sworn statement ~~provided by~~  
537 ~~the general contractor or by the applicant~~. Unless the actual  
538 cost of building materials used in the rehabilitation of real  
539 property and the payment of sales taxes ~~due thereon~~ is  
540 documented by a general contractor or by the applicant in this  
541 manner, the cost of the ~~such~~ building materials shall be an  
542 amount equal to 40 percent of the increase in assessed value for  
543 ad valorem tax purposes.

544 f. The identifying number assigned pursuant to s. 290.0065  
545 to the enterprise zone in which the rehabilitated real property  
546 is located.

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

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

552 i. If applicable, the name and address of each permanent  
553 employee of the business, including, for each employee who is a  
554 resident of an enterprise zone, the identifying number assigned  
555 pursuant to s. 290.0065 to the enterprise zone in which the  
556 employee resides.

557 2. This exemption inures to a municipality ~~city~~, county,  
558 other governmental unit or agency, or nonprofit community-based  
559 organization through a refund of previously paid taxes if the  
560 building materials used in the rehabilitation of real property

561 located in an enterprise zone are paid for from the funds of a  
 562 community development block grant, State Housing Initiatives  
 563 Partnership Program, or similar grant or loan program. To  
 564 receive a refund ~~pursuant to this paragraph~~, a municipality  
 565 ~~city~~, county, other governmental unit or agency, or nonprofit  
 566 community-based organization must file an application that ~~which~~  
 567 includes the same information required ~~to be provided~~ in  
 568 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~  
 569 ~~real property~~. In addition, the application must include a sworn  
 570 statement signed by the chief executive officer of the  
 571 municipality ~~city~~, county, other governmental unit or agency, or  
 572 nonprofit community-based organization seeking a refund which  
 573 states that the building materials for which a refund is sought  
 574 were funded by ~~paid for from the funds of~~ a community  
 575 development block grant, State Housing Initiatives Partnership  
 576 Program, or similar grant or loan program.

577 3. Within 10 working days after receipt of an application,  
 578 the governing body or enterprise zone development agency shall  
 579 review the application to determine if it contains all the  
 580 information required under ~~pursuant to~~ subparagraph 1. or  
 581 subparagraph 2. and meets the criteria set out in this  
 582 paragraph. The governing body or agency shall certify all  
 583 applications that contain the required information ~~required~~  
 584 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet~~ the  
 585 ~~criteria set out in this paragraph~~ as eligible to receive a  
 586 refund. If applicable, the governing body or agency shall also  
 587 certify if 20 percent of the employees of the business are  
 588 residents of an enterprise zone, excluding temporary and part-

589 time employees. The certification must ~~shall~~ be in writing, and  
 590 a copy of the certification shall be transmitted to the  
 591 executive director of the Department of Revenue. The applicant  
 592 is ~~shall be~~ responsible for forwarding a certified application  
 593 to the department within the time specified in subparagraph 4.

594 4. An application for a refund ~~pursuant to this paragraph~~  
 595 must be submitted to the department within 6 months after the  
 596 rehabilitation of the property is deemed to be substantially  
 597 completed by the local building code inspector or by November 1  
 598 ~~September 1~~ after the rehabilitated property is first subject to  
 599 assessment.

600 5. Only ~~Not more than~~ one exemption through a refund of  
 601 previously paid taxes for the rehabilitation of real property is  
 602 ~~shall be~~ permitted for any single parcel of property unless  
 603 there is a change in ownership, a new lessor, or a new lessee of  
 604 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~  
 605 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.  
 606 A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~  
 607 exceed the lesser of 97 percent of the Florida sales or use tax  
 608 paid on the cost of the building materials used in the  
 609 rehabilitation of the real property as determined pursuant to  
 610 sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent  
 611 of the employees of the business are residents of an enterprise  
 612 zone, excluding temporary and part-time employees, the amount of  
 613 refund may ~~granted pursuant to this paragraph shall~~ not exceed  
 614 the lesser of 97 percent of the sales tax paid on the cost of  
 615 the ~~such~~ building materials or \$10,000. A refund approved  
 616 ~~pursuant to this paragraph~~ shall be made within 30 days after ~~of~~

617 formal approval by the department of the application for the  
618 refund. ~~This subparagraph shall apply retroactively to July 1,~~  
619 ~~2005.~~

620 6. The department shall adopt rules governing the manner  
621 and form of refund applications and may establish guidelines as  
622 to the requisites for an affirmative showing of qualification  
623 for exemption under this paragraph.

624 7. The department shall deduct an amount equal to 10  
625 percent of each refund granted under the provisions of this  
626 paragraph from the amount transferred into the Local Government  
627 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
628 for the county area in which the rehabilitated real property is  
629 located and shall transfer that amount to the General Revenue  
630 Fund.

631 8. For the purposes of the exemption provided in this  
632 paragraph, the term:

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

635 b. "Real property" has the same meaning as provided in s.  
636 192.001(12).

637 c. "Rehabilitation of real property" means the  
638 reconstruction, renovation, restoration, rehabilitation,  
639 construction, or expansion of improvements to real property.

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

642 9. This paragraph expires on the date specified in s.  
643 290.016 for the expiration of the Florida Enterprise Zone Act.

644 Section 7. Effective upon this act becoming a law and

645 | operating retroactively to July 1, 2008, paragraph (y) of  
 646 | subsection (8) of section 213.053, Florida Statutes, is amended  
 647 | to read:

648 |       213.053 Confidentiality and information sharing.--

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

651 |       (y) Information relative to ss. 212.08(7)(ccc) and 220.192  
 652 | to the Florida Energy and Climate Commission ~~Department of~~  
 653 | ~~Environmental Protection~~ for use in the conduct of its official  
 654 | business.

655 |  
 656 | Disclosure of information under this subsection shall be  
 657 | pursuant to a written agreement between the executive director  
 658 | and the agency. Such agencies, governmental or nongovernmental,  
 659 | shall be bound by the same requirements of confidentiality as  
 660 | the Department of Revenue. Breach of confidentiality is a  
 661 | misdemeanor of the first degree, punishable as provided by s.  
 662 | 775.082 or s. 775.083.

663 |       Section 8. Effective July 1, 2009, subsection (5) and  
 664 | paragraph (d) of subsection (8) of section 213.053, Florida  
 665 | Statutes, are amended, paragraph (z) is added to subsection (8)  
 666 | of that section, and subsection (19) is added to that section,  
 667 | to read:

668 |       213.053 Confidentiality and information sharing.--

669 |       (5) This section does not prohibit ~~Nothing contained in~~  
 670 | ~~this section shall prevent~~ the department from:

671 |       (a) Publishing statistics so classified as to prevent the  
 672 | identification of particular accounts, reports, declarations, or



673 returns; or

674 (b) Using telephones, electronic mail, facsimile machines,

675 or other electronic means to:

676 1. Distribute information relating to changes in law, tax

677 rates, or interest rates, or other information that is not

678 specific to a particular taxpayer;

679 2. Remind taxpayers of due dates;

680 3. Respond to a taxpayer by electronic mail to an

681 electronic mail address that does not support encryption if the

682 use of that address is authorized by the taxpayer; or

683 4. Notify taxpayers to contact the department. ~~Disclosing~~

684 ~~to the Chief Financial Officer the names and addresses of those~~

685 ~~taxpayers who have claimed an exemption pursuant to former s.~~

686 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

687 (8) Notwithstanding any other provision of this section,

688 the department may provide:

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

690 information, and information relating to s. 213.50 to the

691 Division of Hotels and Restaurants of the Department of Business

692 and Professional Regulation in the conduct of its official

693 duties.

694 (z) Taxpayer names and identification numbers for the

695 purposes of information-sharing agreements with financial

696 institutions pursuant to s. 213.0532.

697

698 Disclosure of information under this subsection shall be

699 pursuant to a written agreement between the executive director

700 and the agency. Such agencies, governmental or nongovernmental,

701 shall be bound by the same requirements of confidentiality as  
 702 the Department of Revenue. Breach of confidentiality is a  
 703 misdemeanor of the first degree, punishable as provided by s.  
 704 775.082 or s. 775.083.

705 (19) (a) The department may publish a list of taxpayers  
 706 against whom it has filed a warrant or judgment lien  
 707 certificate. The list shall include the name and address of each  
 708 taxpayer; the amounts and types of delinquent taxes, fees or  
 709 surcharges, penalties, or interest; and the employer  
 710 identification number or other taxpayer identification number.

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

714 (c) The department may adopt rules to administer this  
 715 subsection.

716 Section 9. Effective July 1, 2009, section 213.0532,  
 717 Florida Statutes, is created to read:

718 213.0532 Information-sharing agreements with financial  
 719 institutions.--

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

721 (a) "Account" means a demand deposit account, checking or  
 722 negotiable withdrawal order account, savings account, time  
 723 deposit account, or money-market mutual fund account.

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

725 (c) "Financial institution" means:

726 1. A depository institution as defined in 12 U.S.C. s.

727 1813(c);

728 2. An institution-affiliated party as defined in 12 U.S.C.

729 s. 1813(u);

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

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

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

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

739 (2) The department shall request information and  
740 assistance from a financial institution as necessary to enforce  
741 the tax laws of the state. Pursuant to this subsection,  
742 financial institutions doing business in the state and having  
743 deposits of at least \$50 million shall enter into agreements  
744 with the department to develop and operate a data match system,  
745 using an automated data exchange to the maximum extent feasible,  
746 in which the financial institution must provide, to the extent  
747 allowable by law, for each calendar quarter the name, record  
748 address, social security number or other taxpayer identification  
749 number, average daily account balance, and other identifying  
750 information for:

751 (a) Each obligor who maintains an account at the financial  
752 institution as identified to the institution by the department  
753 by name and social security number or other taxpayer  
754 identification number; or

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

757       (3) The department may enter into agreements to operate an  
758 automated data exchange with financial institutions having  
759 deposits that do not exceed \$50 million. The department shall  
760 use the information received pursuant to this section only for  
761 the purpose of enforcing the collection of taxes and fees  
762 administered by the department.

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

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

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

773           (a) Disclosure to the department of any information  
774 required under this section.

775           (b) Encumbering or surrendering any assets held by the  
776 financial institution in response to a notice of lien or levy  
777 issued by the department.

778           (c) Disclosing any information in connection with a data  
779 match.

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

782       (7) Any financial records obtained pursuant to this  
783 section may be disclosed only for the purpose of, and to the  
784 extent necessary, to administer and enforce the tax laws of this

785 state.

786 (8) The department may adopt rules establishing the  
 787 procedures and requirements for conducting automated data  
 788 matches with financial institutions pursuant to this section.

789 Section 10. Effective July 1, 2009, section 213.25,  
 790 Florida Statutes, is amended to read:

791 213.25 Refunds; credits; right of setoff.--~~If in any~~  
 792 ~~instance that a taxpayer has a tax refund or tax credit is due~~  
 793 ~~to a taxpayer for an overpayment of taxes assessed under any of~~  
 794 ~~the chapters specified in s. 72.011(1), the department may~~  
 795 reduce the ~~such~~ refund or credit to the extent of any billings  
 796 not subject to protest under s. 213.21 or chapter 443 for ~~the~~  
 797 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

798 Section 11. Effective July 1, 2009, section 213.50,  
 799 Florida Statutes, is amended to read:

800 213.50 Failure to comply; revocation of corporate charter  
 801 or hotel or restaurant license; refusal to reinstate charter or  
 802 hotel or restaurant license--

803 (1) Any corporation of this state which has an outstanding  
 804 tax warrant that has existed for more than 3 consecutive months  
 805 is subject to the revocation of its charter as provided in s.  
 806 607.1420.

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

811 (3) The Department of Business and Professional Regulation  
 812 may revoke the hotel or restaurant license of a licenseholder if

813 a tax warrant has been outstanding against the licenseholder for  
 814 more than 3 months.

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

819 Section 12. Effective July 1, 2009, subsection (8) of  
 820 section 213.67, Florida Statutes, is amended to read:

821 213.67 Garnishment.--

822 (8) An action may not be brought to contest a notice of  
 823 intent to levy under chapter 120 or in circuit court if the  
 824 petition is postmarked or the action is filed more, ~~later~~ than  
 825 21 days after the date of receipt of the notice of intent to  
 826 levy.

827 Section 13. Section 213.758, Florida Statutes, is created  
 828 to read:

829 213.758 Transfer of tax liabilities.--

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

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

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

837 2. Transfer that results from eminent domain and  
 838 condemnation actions;

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

841 4. Transfer to a financial institution, as defined in s.  
842 655.005, if the transfer is made to satisfy the transferor's  
843 debt to the financial institution; or

844 5. Transfer to a third party to the extent that the  
845 proceeds are used to satisfy the transferor's indebtedness to a  
846 financial institution as defined in s. 655.005. If the third  
847 party receives assets worth more than the indebtedness, the  
848 transfer of the excess may not be deemed an involuntary  
849 transfer.

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

854 (2) A taxpayer who is liable for any tax, interest,  
855 penalty, surcharge, or fee administered by the department in  
856 accordance with chapter 443 or s. 72.011(1), excluding corporate  
857 income tax, and who quits a business without the benefit of a  
858 purchaser, successor, or assignee, or without transferring the  
859 business or stock of goods to a transferee, must file a final  
860 return and make full payment within 15 days after quitting the  
861 business. A taxpayer who fails to file a final return and make  
862 payment may not engage in any business in the state until the  
863 final return has been filed and the all tax, interest, or  
864 penalties due have been paid. The Department of Legal Affairs  
865 may seek an injunction at the request of the department to  
866 prevent further business activity until such tax, interest, or  
867 penalties are paid. A temporary injunction enjoining further  
868 business activity may be granted by a court without notice.

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

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

879       1. The transferor provides a receipt or certificate from  
880 the department to the transferee showing that the transferor is  
881 not liable for taxes, interest, or penalties from the operation  
882 of the business; and

883       2. The department finds that the transferor is not liable  
884 for taxes, interest, or penalties after an audit of the  
885 transferor's books and records. The audit may be requested by  
886 the transferee or the transferor. The department may charge a  
887 fee for the cost of the audit if it has not issued a notice of  
888 intent to audit by the time the request for the audit is  
889 received.

890       (b) A transferee may withhold a portion of the  
891 consideration for a business or stock of goods to pay the taxes,  
892 interest, or penalties owed to the state from the operation of  
893 the business. The transferee shall pay the withheld  
894 consideration to the state within 30 days after the date of the  
895 transfer. If the consideration withheld is less than the  
896 transferor's liability, the transferor remains liable for the



897 deficiency.

898 (c) A transferee who acquires the business or stock of  
899 goods and fails to pay the taxes, interest, or penalties due,  
900 may not engage in any business in the state until the taxes,  
901 interest, or penalties are paid. The Department of Legal Affairs  
902 may seek an injunction at the request of the department to  
903 prevent further business activity until such tax, interest, or  
904 penalties are paid. A temporary injunction enjoining further  
905 business activity may be granted by a court without notice.

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

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

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

917 (8) This section does not impose liability on a transferee  
918 of a business or stock of goods pursuant to an involuntary  
919 transfer.

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

922 Section 14. Effective upon this act becoming a law and  
923 operating retroactively to July 1, 2008, subsections (4) and (5)  
924 of section 220.192, Florida Statutes, are amended to read:

925           220.192 Renewable energy technologies investment tax  
926 credit.--

927           (4) TAXPAYER APPLICATION PROCESS.--To claim a credit under  
928 this section, each taxpayer must apply to the Florida Energy and  
929 Climate Commission ~~Department of Environmental Protection~~ for an  
930 allocation of each type of annual credit by the date established  
931 by the Florida Energy and Climate Commission ~~Department of~~  
932 ~~Environmental Protection~~. The application form may be  
933 established by the Florida Energy and Climate Commission. The  
934 form must ~~Department of Environmental Protection and shall~~  
935 include an affidavit from each taxpayer certifying that all  
936 information contained in the application, including all records  
937 of eligible costs claimed as the basis for the tax credit, are  
938 true and correct. Approval of the credits under this section  
939 shall be accomplished on a first-come, first-served basis, based  
940 upon the date complete applications are received by the Florida  
941 Energy and Climate Commission ~~Department of Environmental~~  
942 ~~Protection~~. A taxpayer shall submit only one complete  
943 application based upon eligible costs incurred within a  
944 particular state fiscal year. Incomplete placeholder  
945 applications will not be accepted and will not secure a place in  
946 the first-come, first-served application line. If a taxpayer  
947 does not receive a tax credit allocation due to the exhaustion  
948 of the annual tax credit authorizations, then such taxpayer may  
949 reapply in the following year for those eligible costs and will  
950 have priority over other applicants for the allocation of  
951 credits.

952           (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF

953 CREDITS.--

954 (a) In addition to its existing audit and investigation  
 955 authority, the Department of Revenue may perform any additional  
 956 financial and technical audits and investigations, including  
 957 examining the accounts, books, and records of the tax credit  
 958 applicant, which ~~that~~ are necessary to verify the eligible costs  
 959 included in the tax credit return and to ensure compliance with  
 960 this section. The Florida Energy and Climate Commission  
 961 ~~Department of Environmental Protection~~ shall provide technical  
 962 assistance when requested by the Department of Revenue on any  
 963 technical audits or examinations performed pursuant to this  
 964 section.

965 (b) It is grounds for forfeiture of previously claimed and  
 966 received tax credits if the Department of Revenue determines, as  
 967 a result of ~~either~~ an audit or examination or from information  
 968 received from the Florida Energy and Climate Commission  
 969 ~~Department of Environmental Protection~~, that a taxpayer received  
 970 tax credits pursuant to this section to which the taxpayer was  
 971 not entitled. The taxpayer is responsible for returning  
 972 forfeited tax credits to the Department of Revenue, and such  
 973 funds shall be paid into the General Revenue Fund of the state.

974 (c) The Florida Energy and Climate Commission ~~Department~~  
 975 ~~of Environmental Protection~~ may revoke or modify any written  
 976 decision granting eligibility for tax credits under this section  
 977 if it is discovered that the tax credit applicant submitted any  
 978 false statement, representation, or certification in any  
 979 application, record, report, plan, or other document filed in an  
 980 attempt to receive tax credits under this section. The Florida

981 Energy and Climate Commission ~~Department of Environmental~~  
982 ~~Protection~~ shall immediately notify the Department of Revenue of  
983 any revoked or modified orders affecting previously granted tax  
984 credits. Additionally, the taxpayer must notify the Department  
985 of Revenue of any change in its tax credit claimed.

986 (d) The taxpayer shall file with the Department of Revenue  
987 an amended return or such other report as the Department of  
988 Revenue prescribes by rule and shall pay any required tax and  
989 interest within 60 days after the taxpayer receives notification  
990 from the Florida Energy and Climate Commission ~~Department of~~  
991 ~~Environmental Protection~~ that previously approved tax credits  
992 have been revoked or modified. If the revocation or modification  
993 order is contested, the taxpayer shall file an amended return or  
994 other report as provided in this paragraph within 60 days after  
995 a final order is issued following proceedings.

996 (e) A notice of deficiency may be issued by the Department  
997 of Revenue at any time within 3 years after the taxpayer  
998 receives formal notification from the Florida Energy and Climate  
999 Commission ~~Department of Environmental Protection~~ that  
1000 previously approved tax credits have been revoked or modified.  
1001 If a taxpayer fails to notify the Department of Revenue of any  
1002 changes to its tax credit claimed, a notice of deficiency may be  
1003 issued at any time.

1004 Section 15. Effective July 1, 2009, paragraph (c) of  
1005 subsection (1) of section 336.021, Florida Statutes, is amended  
1006 to read:

1007 336.021 County transportation system; levy of ninth-cent  
1008 fuel tax on motor fuel and diesel fuel.--

1009 (1)

1010 (c) Local option taxes collected on sales or use of diesel

1011 fuel in this state shall be distributed in the following manner:

1012 1. The fiscal year of July 1, 1995, through June 30, 1996,

1013 shall be the base year for all distributions.

1014 2. Each year the tax collected, less the service and

1015 administrative charges enumerated in s. 215.20 and the

1016 allowances allowed under s. 206.91, on the number of gallons

1017 reported, up to the total number of gallons reported in the base

1018 year, shall be distributed to each county using the distribution

1019 percentage calculated for the base year.

1020 3. After the distribution of taxes pursuant to

1021 subparagraph 4. ~~2-~~, additional taxes available for distribution

1022 shall first be distributed pursuant to this subparagraph. A

1023 distribution shall be made to each county in which a qualified

1024 new retail station is located. A qualified new retail station is

1025 a retail station that began operation after June 30, 1996, and

1026 that has sales of diesel fuel exceeding 50 percent of the sales

1027 of diesel fuel reported in the county in which it is located

1028 during the 1995-1996 state fiscal year. The determination of

1029 whether a new retail station is qualified shall be based on the

1030 total gallons of diesel fuel sold at the station during each

1031 full month of operation during the 12-month period ending

1032 January 31, divided by the number of full months of operation

1033 during those 12 months, and the result multiplied by 12. The

1034 amount distributed pursuant to this subparagraph to each county

1035 in which a qualified new retail station is located shall equal

1036 the local option taxes due on the gallons of diesel fuel sold by

1037 the new retail station during the year ending January 31, less  
 1038 the service charges enumerated in s. 215.20 and the dealer  
 1039 allowance provided for by s. 206.91. Gallons of diesel fuel sold  
 1040 at the qualified new retail station shall be certified to the  
 1041 department by the county requesting the additional distribution  
 1042 by June 15, 1997, and by March 1 in each subsequent year. The  
 1043 certification shall include the beginning inventory, fuel  
 1044 purchases and sales, and the ending inventory for the new retail  
 1045 station for each month of operation during the year, the  
 1046 original purchase invoices for the period, and any other  
 1047 information the department deems reasonable and necessary to  
 1048 establish the certified gallons. The department may review and  
 1049 audit the retail dealer's records provided to a county to  
 1050 establish the gallons sold by the new retail station.  
 1051 Notwithstanding the provisions of this subparagraph, when more  
 1052 than one county qualifies for a distribution pursuant to this  
 1053 subparagraph and the requested distributions exceed the total  
 1054 taxes available for distribution, each county shall receive a  
 1055 prorated share of the moneys available for distribution.

1056 4. After the distribution of taxes pursuant to  
 1057 subparagraph 2. ~~3.~~, all additional taxes available for  
 1058 distribution, except the taxes described in subparagraph 3.,  
 1059 shall be distributed based on vehicular diesel fuel storage  
 1060 capacities in each county pursuant to this subparagraph. The  
 1061 total vehicular diesel fuel storage capacity shall be  
 1062 established for each fiscal year based on the registration of  
 1063 facilities with the Department of Environmental Protection as  
 1064 required by s. 376.303 for the following facility types: retail

1065 stations, fuel user/nonretail, state government, local  
 1066 government, and county government. Each county shall receive a  
 1067 share of the total taxes available for distribution pursuant to  
 1068 this subparagraph equal to a fraction, the numerator of which is  
 1069 the storage capacity located within the county for vehicular  
 1070 diesel fuel in the facility types listed in this subparagraph  
 1071 and the denominator of which is the total statewide storage  
 1072 capacity for vehicular diesel fuel in those facility types. The  
 1073 vehicular diesel fuel storage capacity for each county and  
 1074 facility type shall be that established by the Department of  
 1075 Environmental Protection by June 1, 1997, for the 1996-1997  
 1076 fiscal year, and by January 31 for each succeeding fiscal year.  
 1077 The storage capacities so established shall be final. The  
 1078 storage capacity for any new retail station for which a county  
 1079 receives a distribution pursuant to subparagraph 3. shall not be  
 1080 included in the calculations pursuant to this subparagraph.

1081 Section 16. Subsection (20) of section 443.036, Florida  
 1082 Statutes, is amended to read:

1083 443.036 Definitions.--As used in this chapter, the term:

1084 (20) "Employing unit" means an individual or type of  
 1085 organization, including a partnership, limited liability  
 1086 company, association, trust, estate, joint-stock company,  
 1087 insurance company, or corporation, whether domestic or foreign;  
 1088 the receiver, trustee in bankruptcy, trustee, or successor of  
 1089 any of the foregoing; or the legal representative of a deceased  
 1090 person, which has or had in its employ one or more individuals  
 1091 performing services for it within this state.

1092 (a) Each individual employed to perform or to assist in

1093 performing the work of any agent or employee of an employing  
 1094 unit is deemed to be employed by the employing unit for the  
 1095 purposes of this chapter, regardless of whether the individual  
 1096 was hired or paid directly by the employing unit or by an agent  
 1097 or employee of the employing unit, if the employing unit had  
 1098 actual or constructive knowledge of the work.

1099 (b) Each individual performing services in this state for  
 1100 an employing unit maintaining at least two separate  
 1101 establishments in this state is deemed to be performing services  
 1102 for a single employing unit for the purposes of this chapter.

1103 (c) A person who is an officer of a corporation, or a  
 1104 member of a limited liability company classified as a  
 1105 corporation for federal income tax purposes, and who performs  
 1106 services for the corporation or limited liability company in  
 1107 this state, regardless of whether those services are continuous,  
 1108 is deemed an employee of the corporation or the limited  
 1109 liability company during all of each week of his or her tenure  
 1110 of office, regardless of whether he or she is compensated for  
 1111 those services. Services are presumed to be rendered for the  
 1112 corporation in cases in which the officer is compensated by  
 1113 means other than dividends upon shares of stock of the  
 1114 corporation owned by him or her.

1115 (d) A limited liability company shall be treated as having  
 1116 the same status as it is classified for federal income tax  
 1117 purposes. However, a single-member limited liability company  
 1118 shall be treated as the employer.

1119 Section 17. Paragraph (b) of subsection (2) of section  
 1120 443.1215, Florida Statutes, is amended to read:



1121 443.1215 Employers.--

1122 (2)

1123 (b) In determining whether an employing unit for which  
 1124 service, other than agricultural labor, is also performed is an  
 1125 employer under paragraph (1)(a), paragraph (1)(b), paragraph  
 1126 (1)(c), or subparagraph (1)(d)2., the wages earned or the  
 1127 employment of an employee performing service in agricultural  
 1128 labor may not be taken into account. If an employing unit is  
 1129 determined to be an employer of agricultural labor, the  
 1130 employing unit is considered an employer for purposes of  
 1131 paragraph (1)(a) ~~subsection (1)~~.

1132 Section 18. Subsection (2) of section 443.1316, Florida  
 1133 Statutes, is amended to read:

1134 443.1316 Unemployment tax collection services; interagency  
 1135 agreement.--

1136 (2)(a) The Department of Revenue is considered to be  
 1137 administering a revenue law of this state when the department  
 1138 implements this chapter, or otherwise provides unemployment tax  
 1139 collection services, under contract with the Agency for  
 1140 Workforce Innovation through the interagency agreement.

1141 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);  
 1142 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;  
 1143 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;  
 1144 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;  
 1145 213.50; 213.67; 213.69; 213.691; 213.692; 213.73; 213.733;  
 1146 213.74; ~~and~~ 213.757; and 213.758 apply to the collection of  
 1147 unemployment contributions and reimbursements by the Department  
 1148 of Revenue unless prohibited by federal law.

1149 Section 19. Section 443.141, Florida Statutes, is amended  
 1150 to read:

1151 443.141 Collection of contributions and reimbursements.--

1152 (1) ~~PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,~~  
 1153 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.--

1154 (a) Interest.--Contributions or reimbursements unpaid on  
 1155 the date due shall bear interest at the rate of 1 percent per  
 1156 month from and after that date until payment plus accrued  
 1157 interest is received by the tax collection service provider,  
 1158 unless the service provider finds that the employing unit has or  
 1159 had good reason for failure to pay the contributions or  
 1160 reimbursements when due. Interest collected under this  
 1161 subsection must be paid into the Special Employment Security  
 1162 Administration Trust Fund.

1163 (b) Penalty for delinquent, erroneous, incomplete, or  
 1164 insufficient reports.--

1165 1. An employing unit that fails to file any report  
 1166 required by the Agency for Workforce Innovation or its tax  
 1167 collection service provider, in accordance with rules for  
 1168 administering this chapter, shall pay to the tax collection  
 1169 service provider for each delinquent report the sum of \$25 for  
 1170 each 30 days or fraction thereof that the employing unit is  
 1171 delinquent, unless the agency or its service provider, whichever  
 1172 required the report, finds that the employing unit has or had  
 1173 good reason for failure to file the report. The agency or its  
 1174 service provider may assess penalties only through the date of  
 1175 the issuance of the final assessment notice. However, additional  
 1176 penalties accrue if the delinquent report is subsequently filed.

1177        2.a. An employing unit that files an erroneous,  
1178 incomplete, or insufficient report with the Agency for Workforce  
1179 Innovation or its tax collection service provider, shall pay a  
1180 penalty. The amount of the penalty is \$50 or 10 percent of any  
1181 tax due, whichever is greater, but no more than \$300 per report.  
1182 The penalty shall be added to any tax, penalty, or interest  
1183 otherwise due.

1184        b. The agency or its tax collection service provider shall  
1185 waive the penalty if the employing unit files an accurate,  
1186 complete, and sufficient report within 30 days after a penalty  
1187 notice is issued to the employing unit. The penalty may not be  
1188 waived more than one time during a 12-month period.

1189        c. As used in this subsection, the term "erroneous,  
1190 incomplete, or insufficient report" means a report so lacking in  
1191 information, completeness, or arrangement that the report cannot  
1192 be readily understood, verified, or reviewed. Such reports  
1193 include, but are not limited to, reports having missing wage or  
1194 employee information, missing or incorrect social security  
1195 numbers, or illegible entries; reports submitted in a format  
1196 that is not approved by the agency or its tax collection service  
1197 provider; and reports showing gross wages that do not equal the  
1198 total of the wages of each employee. However, the term does not  
1199 include a report that merely contains inaccurate data that was  
1200 supplied to the employer by the employee, if the employer was  
1201 unaware of the inaccuracy.

1202        3.2. Sums collected as Penalties imposed pursuant to this  
1203 paragraph shall under subparagraph 1. must be deposited in the  
1204 Special Employment Security Administration Trust Fund.

1205        ~~4.3.~~ The penalty and interest for a delinquent, erroneous,  
 1206 incomplete, or insufficient report may be waived if ~~when~~ the  
 1207 penalty or interest is inequitable. The provisions of s.  
 1208 213.24(1) apply to any penalty or interest that is imposed under  
 1209 this section.

1210        5. The Agency for Workforce Innovation and the state  
 1211 agency providing unemployment tax collection services may adopt  
 1212 rules to administer this subsection.

1213        (c) Application of partial payments.--~~If~~ When a  
 1214 delinquency exists in the employment record of an employer not  
 1215 in bankruptcy, a partial payment less than the total delinquency  
 1216 amount shall be applied to the employment record as the payor  
 1217 directs. In the absence of specific direction, the partial  
 1218 payment shall be applied to the payor's employment record as  
 1219 prescribed in the rules of the Agency for Workforce Innovation  
 1220 or the state agency providing tax collection services.

1221        (2) REPORTS, CONTRIBUTIONS, APPEALS.--

1222        (a) Failure to make reports and pay contributions.--If an  
 1223 employing unit determined by the tax collection service provider  
 1224 to be an employer subject to this chapter fails to make and file  
 1225 any report as and when required by this chapter or by any rule  
 1226 of the Agency for Workforce Innovation or the state agency  
 1227 providing tax collection services, for the purpose of  
 1228 determining the amount of contributions due by the employer  
 1229 under this chapter, or if any filed report is found by the  
 1230 service provider to be incorrect or insufficient, and the  
 1231 employer, after being notified in writing by the service  
 1232 provider to file the report, or a corrected or sufficient

1233 report, as applicable, fails to file the report within 15 days  
1234 after the date of the mailing of the notice, the tax collection  
1235 service provider may:

1236 1. Determine the amount of contributions due from the  
1237 employer based on the information readily available to it, which  
1238 determination is deemed to be prima facie correct;

1239 2. Assess the employer the amount of contributions  
1240 determined to be due; and

1241 3. Immediately notify the employer by mail of the  
1242 determination and assessment including penalties as provided in  
1243 this chapter, if any, added and assessed, and demand payment  
1244 together with interest on the amount of contributions from the  
1245 date that amount was due and payable.

1246 (b) Hearings.--The determination and assessment are final  
1247 15 days after the date the assessment is mailed unless the  
1248 employer files with the tax collection service provider within  
1249 the 15 days a written protest and petition for hearing  
1250 specifying the objections thereto. The tax collection service  
1251 provider shall promptly review each petition and may reconsider  
1252 its determination and assessment in order to resolve the  
1253 petitioner's objections. The tax collection service provider  
1254 shall forward each petition remaining unresolved to the Agency  
1255 for Workforce Innovation for a hearing on the objections. Upon  
1256 receipt of a petition, the Agency for Workforce Innovation shall  
1257 schedule a hearing and notify the petitioner of the time and  
1258 place of the hearing. The Agency for Workforce Innovation may  
1259 appoint special deputies to conduct hearings and to submit their  
1260 findings together with a transcript of the proceedings before

1261 | them and their recommendations to the agency for its final  
1262 | order. Special deputies are subject to the prohibition against  
1263 | ex parte communications in s. 120.66. At any hearing conducted  
1264 | by the Agency for Workforce Innovation or its special deputy,  
1265 | evidence may be offered to support the determination and  
1266 | assessment or to prove it is incorrect. In order to prevail,  
1267 | however, the petitioner must either prove that the determination  
1268 | and assessment are incorrect or file full and complete corrected  
1269 | reports. Evidence may also be submitted at the hearing to rebut  
1270 | the determination by the tax collection service provider that  
1271 | the petitioner is an employer under this chapter. Upon evidence  
1272 | taken before it or upon the transcript submitted to it with the  
1273 | findings and recommendation of its special deputy, the Agency  
1274 | for Workforce Innovation shall either set aside the tax  
1275 | collection service provider's determination that the petitioner  
1276 | is an employer under this chapter or reaffirm the determination.  
1277 | The amounts assessed under the final order, together with  
1278 | interest and penalties, must be paid within 15 days after notice  
1279 | of the final order is mailed to the employer, unless judicial  
1280 | review is instituted in a case of status determination. Amounts  
1281 | due when the status of the employer is in dispute are payable  
1282 | within 15 days after the entry of an order by the court  
1283 | affirming the determination. However, any determination that an  
1284 | employing unit is not an employer under this chapter does not  
1285 | affect the benefit rights of any individual as determined by an  
1286 | appeals referee or the commission unless:  
1287 |       1. The individual is made a party to the proceedings  
1288 | before the special deputy; or

1289           2. The decision of the appeals referee or the commission  
 1290 has not become final or the employing unit and the Agency for  
 1291 Workforce Innovation were not made parties to the proceedings  
 1292 before the appeals referee or the commission.

1293           (c) Appeals.--The Agency for Workforce Innovation and the  
 1294 state agency providing unemployment tax collection services  
 1295 shall adopt rules prescribing the procedures for an employing  
 1296 unit determined to be an employer to file an appeal and be  
 1297 afforded an opportunity for a hearing on the determination.  
 1298 Pending a hearing, the employing unit must file reports and pay  
 1299 contributions in accordance with s. 443.131.

1300           (3) COLLECTION PROCEEDINGS.--

1301           (a) Lien for payment of contributions or reimbursements.--

1302           1. ~~There is created~~ A lien exists in favor of the tax  
 1303 collection service provider upon all the property, both real and  
 1304 personal, of any employer liable for payment of any contribution  
 1305 or reimbursement levied and imposed under this chapter for the  
 1306 amount of the contributions or reimbursements due, together with  
 1307 any interest, costs, and penalties. If any contribution or  
 1308 reimbursement imposed under this chapter or any portion of that  
 1309 contribution, reimbursement, interest, or penalty is not paid  
 1310 within 60 days after becoming delinquent, the tax collection  
 1311 service provider may file ~~subsequently issue~~ a notice of lien  
 1312 ~~that may be filed~~ in the office of the clerk of the circuit  
 1313 court of any county in which the delinquent employer owns  
 1314 property or ~~has conducted~~ business. The notice of lien must  
 1315 include the periods for which the contributions, reimbursements,  
 1316 interest, or penalties are demanded and the amounts due. A copy

1317 of the notice of lien must be mailed to the employer at the  
1318 employer's ~~her or his~~ last known address. The notice of lien may  
1319 not be filed ~~issued and recorded~~ until 15 days after the date  
1320 the assessment becomes final under subsection (2). Upon filing  
1321 ~~presentation of the notice of lien~~, the clerk of the circuit  
1322 court shall record the notice of lien ~~it~~ in a book maintained  
1323 for that purpose, and the amount of the notice of lien, together  
1324 with the cost of recording and interest accruing upon the amount  
1325 of the contribution or reimbursement, becomes a lien upon the  
1326 title to and interest, whether legal or equitable, in any real  
1327 property, chattels real, or personal property of the employer  
1328 against whom the notice of lien is issued, in the same manner as  
1329 a judgment of the circuit court docketed in the office of the  
1330 circuit court clerk, with execution issued to the sheriff for  
1331 levy. This lien is prior, preferred, and superior to all  
1332 mortgages or other liens filed, recorded, or acquired after the  
1333 notice of lien is filed. Upon the payment of the amounts due, or  
1334 upon determination by the tax collection service provider that  
1335 the notice of lien was erroneously issued, the lien is satisfied  
1336 when the service provider acknowledges in writing that the lien  
1337 is fully satisfied. A lien's satisfaction does not need to be  
1338 acknowledged before any notary or other public officer, and the  
1339 signature of the director of the tax collection service provider  
1340 or his or her designee is conclusive evidence of the  
1341 satisfaction of the lien, which satisfaction shall be recorded  
1342 by the clerk of the circuit court who receives the fees for  
1343 those services.

1344 2. The tax collection service provider may subsequently



1345 issue a warrant directed to any sheriff in this state,  
1346 commanding him or her to levy upon and sell any real or personal  
1347 property of the employer liable for any amount under this  
1348 chapter within his or her jurisdiction, for payment, with the  
1349 added penalties and interest and the costs of executing the  
1350 warrant, together with the costs of the clerk of the circuit  
1351 court in recording and docketing the notice of lien, and to  
1352 return the warrant to the service provider with payment. The  
1353 warrant may only be issued and enforced for all amounts due to  
1354 the tax collection service provider on the date the warrant is  
1355 issued, together with interest accruing on the contribution or  
1356 reimbursement due from the employer to the date of payment at  
1357 the rate provided in this section. In the event of sale of any  
1358 assets of the employer, however, priorities under the warrant  
1359 shall be determined in accordance with the priority established  
1360 by any notices of lien filed by the tax collection service  
1361 provider and recorded by the clerk of the circuit court. The  
1362 sheriff shall execute the warrant in the same manner prescribed  
1363 by law for executions issued by the clerk of the circuit court  
1364 for judgments of the circuit court. The sheriff is entitled to  
1365 the same fees for executing the warrant as for a writ of  
1366 execution out of the circuit court, and these fees must be  
1367 collected in the same manner.

1368 3. The lien expires 10 years after the filing of a notice  
1369 of lien with the clerk of court. An action to collect amounts  
1370 due under this chapter may not be commenced after the expiration  
1371 of the lien securing the payment of the amounts owed.

1372 (b) Injunctive procedures to contest warrants after

1373 issuance.--An injunction or restraining order to stay the  
1374 execution of a warrant may not be issued until a motion is  
1375 filed; reasonable notice of a hearing on the motion for the  
1376 injunction is served on the tax collection service provider; and  
1377 the party seeking the injunction either pays into the custody of  
1378 the court the full amount of contributions, reimbursements,  
1379 interests, costs, and penalties claimed in the warrant or enters  
1380 into and files with the court a bond with two or more good and  
1381 sufficient sureties approved by the court in a sum at least  
1382 twice the amount of the contributions, reimbursements,  
1383 interests, costs, and penalties, payable to the tax collection  
1384 service provider. The bond must also be conditioned to pay the  
1385 amount of the warrant, interest, and any damages resulting from  
1386 the wrongful issuing of the injunction, if the injunction is  
1387 dissolved, or the motion for the injunction is dismissed. Only  
1388 one surety is required when the bond is executed by a lawfully  
1389 authorized surety company.

1390 (c) Attachment and garnishment.--Upon the filing of notice  
1391 of lien as provided in subparagraph (a)1., the tax collection  
1392 service provider is entitled to remedy by attachment or  
1393 garnishment as provided in chapters 76 and 77, as for a debt  
1394 due. Upon application by the tax collection service provider,  
1395 these writs shall be issued by the clerk of the circuit court as  
1396 upon a judgment of the circuit court duly docketed and recorded.  
1397 These writs shall be returnable to the circuit court. A bond may  
1398 not be required of the tax collection service provider as a  
1399 condition required for the issuance of these writs of attachment  
1400 or garnishment. Issues raised under proceedings by attachment or

1401 garnishment shall be tried by the circuit court in the same  
1402 manner as a judgment under chapters 76 and 77. Further, the  
1403 notice of lien filed by the tax collection service provider is  
1404 valid for purposes of all remedies under this chapter until  
1405 satisfied under this chapter, and revival by scire facias or  
1406 other proceedings are not necessary before pursuing any remedy  
1407 authorized by law. Proceedings authorized upon a judgment of the  
1408 circuit court do not make the lien a judgment of the circuit  
1409 court upon a debt for any purpose other than as are specifically  
1410 provided by law as procedural remedies.

1411 (d) Third-party claims.--Upon any levy made by the sheriff  
1412 under a writ of attachment or garnishment as provided in  
1413 paragraph (c), the circuit court shall try third-party claims to  
1414 property involved as upon a judgment thereof and all proceedings  
1415 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and  
1416 77.16 shall apply.

1417 (e) Proceedings supplementary to execution.--At any time  
1418 after a warrant provided for in subparagraph (a)2. is returned  
1419 unsatisfied by any sheriff of this state, the tax collection  
1420 service provider may file an affidavit in the circuit court  
1421 affirming the warrant was returned unsatisfied and remains valid  
1422 and outstanding. The affidavit must also state the residence of  
1423 the party or parties against whom the warrant is issued. The tax  
1424 collection service provider is subsequently entitled to have  
1425 other and further proceedings in the circuit court as upon a  
1426 judgment thereof as provided in s. 56.29.

1427 (f) Reproductions.--In any proceedings in any court under  
1428 this chapter, reproductions of the original records of the

1429 Agency for Workforce Innovation, its tax collection service  
1430 provider, the former Department of Labor and Employment  
1431 Security, or the commission, including, but not limited to,  
1432 photocopies or microfilm, are primary evidence in lieu of the  
1433 original records or of the documents that were transcribed into  
1434 those records.

1435 (g) Jeopardy assessment and warrant.--If the tax  
1436 collection service provider reasonably believes that the  
1437 collection of contributions or reimbursements from an employer  
1438 will be jeopardized by delay, the service provider may assess  
1439 the contributions or reimbursements immediately, together with  
1440 interest or penalties when due, regardless of whether the  
1441 contributions or reimbursements accrued are due, and may  
1442 immediately issue a notice of lien and jeopardy warrant upon  
1443 which proceedings may be conducted as provided in this section  
1444 for notice of lien and warrant of the service provider. Within  
1445 15 days after mailing the notice of lien by registered mail, the  
1446 employer may protest the issuance of the lien in the same manner  
1447 provided in paragraph (2) (a). The protest does not operate as a  
1448 supersedeas or stay of enforcement unless the employer files  
1449 with the sheriff seeking to enforce the warrant a good and  
1450 sufficient surety bond in twice the amount demanded by the  
1451 notice of lien or warrant. The bond must be conditioned upon  
1452 payment of the amount subsequently found to be due from the  
1453 employer to the tax collection service provider in the final  
1454 order of the Agency for Workforce Innovation upon protest of  
1455 assessment. The jeopardy warrant and notice of lien are  
1456 satisfied in the manner provided in this section upon payment of

1457 the amount finally determined to be due from the employer. If  
 1458 enforcement of the jeopardy warrant is not superseded as  
 1459 provided in this section, the employer is entitled to a refund  
 1460 from the fund of all amounts paid as contributions or  
 1461 reimbursements in excess of the amount finally determined to be  
 1462 due by the employer upon application being made as provided in  
 1463 this chapter.

1464 (4) MISCELLANEOUS PROVISIONS FOR COLLECTION OF  
 1465 CONTRIBUTIONS AND REIMBURSEMENTS.--

1466 (a) In addition to all other remedies and proceedings  
 1467 authorized by this chapter for the collection of contributions  
 1468 and reimbursements, a right of action by suit in the name of the  
 1469 tax collection service provider is created. A suit may be  
 1470 brought, and all proceedings taken, to the same effect and  
 1471 extent as for the enforcement of a right of action for debt or  
 1472 assumpsit, and all remedies available in such actions, including  
 1473 attachment and garnishment, are available to the tax collection  
 1474 service provider for the collection of any contribution or  
 1475 reimbursement. The tax collection service provider is not,  
 1476 however, required to post bond in any such action or  
 1477 proceedings. In addition, this section does not make these  
 1478 contributions or reimbursements a debt or demand unenforceable  
 1479 against homestead property as provided by Art. X of the State  
 1480 Constitution, and these remedies are solely procedural.

1481 (b) An employer who fails to make return or pay the  
 1482 contributions or reimbursements levied under this chapter, and  
 1483 who remains an employer as provided in s. 443.121, may be  
 1484 enjoined from employing individuals in employment as defined in

1485 | this chapter upon the complaint of the tax collection service  
1486 | provider in the circuit court of the county in which the  
1487 | employer does business. An employer who fails to make return or  
1488 | pay contributions or reimbursements shall be enjoined from  
1489 | employing individuals in employment until the return is made and  
1490 | the contributions or reimbursements are paid to the tax  
1491 | collection service provider.

1492 |       (c) Any agent or employee designated by the Agency for  
1493 | Workforce Innovation or its tax collection service provider may  
1494 | administer an oath to any person for any return or report  
1495 | required by this chapter or by the rules of the Agency for  
1496 | Workforce Innovation or the state agency providing unemployment  
1497 | tax collection services, and an oath made before the agency or  
1498 | its service provider or any authorized agent or employee has the  
1499 | same effect as an oath made before any judicial officer or  
1500 | notary public of the state.

1501 |       (d) Civil actions brought under this chapter to collect  
1502 | contributions, reimbursements, or interest, or any proceeding  
1503 | conducted for the collection of contributions or reimbursements  
1504 | from an employer, shall be heard by the court having  
1505 | jurisdiction at the earliest possible date and are entitled to  
1506 | preference upon the calendar of the court over all other civil  
1507 | actions except petitions for judicial review of claims for  
1508 | benefits arising under this chapter and cases arising under the  
1509 | Workers' Compensation Law of this state.

1510 |       (e) The tax collection service provider may commence an  
1511 | action in any other state to collect unemployment compensation  
1512 | contributions, reimbursements, penalties, and interest legally

1513 due this state. The officials of other states that extend a like  
 1514 comity to this state may sue for the collection of  
 1515 contributions, reimbursements, interest, and penalties in the  
 1516 courts of this state. The courts of this state shall recognize  
 1517 and enforce liability for contributions, reimbursements,  
 1518 interest, and penalties imposed by other states that extend a  
 1519 like comity to this state.

1520 (f) The collection of any contribution, reimbursement,  
 1521 interest, or penalty due under this chapter is not enforceable  
 1522 by civil action, warrant, claim, or other means unless the  
 1523 notice of lien is filed with the clerk of the circuit court as  
 1524 described in subsection (3) within 5 years after the date the  
 1525 contribution, reimbursement, interest, and penalty were due.

1526 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR  
 1527 DISTRIBUTIONS.--In the event of any distribution of any  
 1528 employer's assets pursuant to an order of any court under the  
 1529 laws of this state, including any receivership, assignment for  
 1530 the benefit of creditors, adjudicated insolvency, composition,  
 1531 administration of estates of decedents, or other similar  
 1532 proceeding, contributions or reimbursements then or subsequently  
 1533 due must be paid in full before all other claims except claims  
 1534 for wages of \$250 or less to each claimant, earned within 6  
 1535 months after the commencement of the proceeding, and on a parity  
 1536 with all other tax claims wherever those tax claims are given  
 1537 priority. In the administration of the estate of any decedent,  
 1538 the filing of notice of lien is a proceeding required upon  
 1539 protest of the claim filed by the tax collection service  
 1540 provider for contributions or reimbursements due under this

1541 chapter, and the claim must be allowed by the circuit judge. The  
1542 personal representative of the decedent, however, may by  
1543 petition to the circuit court object to the validity of the tax  
1544 collection service provider's claim, and proceedings shall be  
1545 conducted in the circuit court for the determination of the  
1546 validity of the service provider's claim. Further, the bond of  
1547 the personal representative may not be discharged until the  
1548 claim is finally determined by the circuit court. When a bond is  
1549 not given by the personal representative, the assets of the  
1550 estate may not be distributed until the final determination by  
1551 the circuit court. Upon distribution of the assets of the estate  
1552 of any decedent, the tax collection service provider's claim has  
1553 a class 8 priority established in s. 733.707(1)(h), subject to  
1554 the above limitations with reference to wages. In the event of  
1555 any employer's adjudication in bankruptcy, judicially confirmed  
1556 extension proposal, or composition, under the Federal Bankruptcy  
1557 Act of 1898, as amended, contributions or reimbursements then or  
1558 subsequently due are entitled to priority as is provided in s.  
1559 64B of that act (U.S.C. Title II, s. 104(b), as amended).

1560 (6) REFUNDS.--

1561 (a) Within 4 years after payment of any amount as  
1562 contributions, reimbursements, interest, or penalties, an  
1563 employing unit may apply for an adjustment of its subsequent  
1564 payments of contributions or reimbursements, or for a refund if  
1565 the adjustment cannot be made.

1566 (b) If the tax collection service provider determines that  
1567 any contributions, reimbursements, interest, or penalties were  
1568 erroneously collected, the employing unit may adjust its



1569 subsequent payment of contributions or reimbursements by the  
 1570 amount erroneously collected. If an adjustment cannot be made,  
 1571 the tax collection service provider shall refund the amount  
 1572 erroneously collected from the fund.

1573 (c) Within the time limit provided in paragraph (a), the  
 1574 tax collection service provider may on its own initiative adjust  
 1575 or refund the amount erroneously collected.

1576 (d) This chapter does not authorize a refund of  
 1577 contributions or reimbursements properly paid in accordance with  
 1578 this chapter when the payment was made, except as required by s.  
 1579 443.1216(13) (e).

1580 (e) An employing unit entitled to a refund or adjustment  
 1581 for erroneously collected contributions, reimbursements,  
 1582 interest, or penalties is not entitled to interest on that  
 1583 erroneously collected amount.

1584 (f) Refunds under this subsection and under s.  
 1585 443.1216(13) (e) may be paid from the clearing account or the  
 1586 benefit account of the Unemployment Compensation Trust Fund and  
 1587 from the Special Employment Security Administration Trust Fund  
 1588 for interest or penalties previously paid into the fund,  
 1589 notwithstanding s. 443.191(2).

1590 Section 20. Effective July 1, 2009, subsection (2) of  
 1591 section 443.163, Florida Statutes, is amended to read:

1592 443.163 Electronic reporting and remitting of  
 1593 contributions and reimbursements.--

1594 (2) (a) An employer who is required by law to file an  
 1595 Employers Quarterly Report (UCT-6) by approved electronic means,  
 1596 but who files the report by a means other than approved

1597 | electronic means, is liable for a penalty of \$50 ~~\$10~~ for that  
 1598 | report and \$1 for each employee. This penalty, ~~which~~ is in  
 1599 | addition to any other ~~applicable~~ penalty provided by this  
 1600 | chapter. However, unless the penalty does not apply if employer  
 1601 | ~~first obtains a waiver of this requirement from~~ the tax  
 1602 | collection service provider waives the electronic filing  
 1603 | requirement in advance. An employer who fails to remit  
 1604 | contributions or reimbursements by approved electronic means as  
 1605 | required by law is liable for a penalty of \$50 ~~\$10~~ for each  
 1606 | remittance submitted by a means other than approved electronic  
 1607 | means. This penalty, ~~which~~ is in addition to any other  
 1608 | ~~applicable~~ penalty provided by this chapter.

1609 |       **(b)** A person who prepared and reported for 100 or more  
 1610 | employers in any quarter during the preceding state fiscal year,  
 1611 | but who fails to file an Employers Quarterly Report (UCT-6) for  
 1612 | each calendar quarter in the current calendar year by approved  
 1613 | electronic means ~~as required by law~~, is liable for a penalty of  
 1614 | \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,  
 1615 | ~~which~~ is in addition to any other ~~applicable~~ penalty provided by  
 1616 | this chapter. However, unless the penalty does not apply if  
 1617 | ~~person first obtains a waiver of this requirement from~~ the tax  
 1618 | collection service provider waives the electronic filing  
 1619 | requirement in advance.

1620 |       Section 21. Subsection (3) of section 443.163, Florida  
 1621 | Statutes, is amended to read:

1622 |       443.163 Electronic reporting and remitting of  
 1623 | contributions and reimbursements.--

1624 |       (3) The tax collection service provider may waive the

1625 requirement to file an Employers Quarterly Report (UCT-6) by  
 1626 electronic means for employers that are unable to comply despite  
 1627 good faith efforts or due to circumstances beyond the employer's  
 1628 reasonable control.

1629 (a) As prescribed by the Agency for Workforce Innovation  
 1630 or its tax collection service provider, grounds for approving  
 1631 the waiver include, but are not limited to, circumstances in  
 1632 which the employer does not:

1633 1. Currently file information or data electronically with  
 1634 any business or government agency; or

1635 2. Have a compatible computer that meets or exceeds the  
 1636 standards prescribed by the Agency for Workforce Innovation or  
 1637 its tax collection service provider.

1638 (b) The tax collection service provider shall accept other  
 1639 reasons for requesting a waiver from the requirement to submit  
 1640 the Employers Quarterly Report (UCT-6) by electronic means,  
 1641 including, but not limited to:

1642 1. That the employer needs additional time to program his  
 1643 or her computer;

1644 2. That complying with this requirement causes the  
 1645 employer financial hardship; or

1646 3. That complying with this requirement conflicts with the  
 1647 employer's business procedures.

1648 (c) The Agency for Workforce Innovation or the state  
 1649 agency providing unemployment tax collection services may  
 1650 establish by rule the length of time a waiver is valid and may  
 1651 determine whether subsequent waivers will be authorized, based  
 1652 on this subsection; ~~however, the tax collection service provider~~

1653 ~~may only grant a waiver from electronic reporting if the~~  
 1654 ~~employer timely files the Employers Quarterly Report (UCT-6) by~~  
 1655 ~~telefile, unless the employer wage detail exceeds the service~~  
 1656 ~~provider's telefile system capabilities.~~

1657 Section 22. Effective July 1, 2009, section 213.691,  
 1658 Florida Statutes, is created to read:

1659 213.691 Integrated warrants and judgment lien  
 1660 certificates.--The department may file a single integrated  
 1661 warrant or a single integrated judgment lien certificate for a  
 1662 taxpayer's total liability for all taxes, fees, or surcharges  
 1663 administered by the department. Such warrants and judgment lien  
 1664 certificates may be filed in lieu of or to replace individual  
 1665 warrants, notices of liens, and judgment lien certificates. Each  
 1666 integrated warrant or integrated judgment lien certificate must  
 1667 itemize the amount due for each tax, fee, or surcharge and any  
 1668 related interest and penalty.

1669 Section 23. Effective July 1, 2009, section 213.692,  
 1670 Florida Statutes, is created to read:

1671 213.692 Integrated enforcement authority.--

1672 (1) If the department has filed a warrant, notice of lien,  
 1673 or judgment lien certificate against the property of a taxpayer,  
 1674 the department may also revoke all certificates of registration,  
 1675 permits, or licenses issued by the department to that taxpayer.

1676 (a) Before the department may revoke the certificates of  
 1677 registration, permits, or licenses, the department must schedule  
 1678 an informal conference that the taxpayer is required to attend.  
 1679 At the conference, the taxpayer may present evidence regarding  
 1680 the department's intended action or enter into a compliance

1681 agreement. The department must provide written notice to the  
1682 taxpayer of the department's intended action and the time, date,  
1683 and place of the conference. The department shall issue an  
1684 administrative complaint to revoke the certificates of  
1685 registration, permits, or licenses if the taxpayer does not  
1686 attend the conference, enter into a compliance agreement, or  
1687 comply with a compliance agreement.

1688 (b) The department may not issue a certificate of  
1689 registration, permit, or license to a taxpayer whose certificate  
1690 of registration, permit, or license has been revoked unless:

1691 1. The outstanding liabilities of the taxpayer have been  
1692 satisfied; or

1693 2. The department enters into a written agreement with the  
1694 taxpayer regarding any outstanding liabilities and, as part of  
1695 such agreement, agrees to issue a certificate of registration,  
1696 permit, or license.

1697 (c) The department shall require a cash deposit, bond, or  
1698 other security as a condition of issuing a new certificate of  
1699 registration pursuant to the requirements of s. 212.14(4).

1700 (2) If the department files a warrant or a judgment lien  
1701 certificate in connection with a jeopardy assessment, the  
1702 department must comply with the procedures in s. 213.732 before  
1703 or in conjunction with those provided in this section.

1704 (3) The department may adopt rules to administer this  
1705 section.

1706 Section 24. Effective July 1, 2009, the Department of  
1707 Revenue is authorized to adopt emergency rules to administer s.  
1708 213.692, Florida Statutes. The emergency rules shall remain in

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1709 effect for 6 months after adoption and may be renewed during the  
1710 pendency of procedures to adopt rules addressing the subject of  
1711 the emergency rules.

1712 Section 25. Effective July 1, 2009, sections 195.095 and  
1713 213.054, Florida Statutes, are repealed.

1714 Section 26. Except as otherwise expressly provided in this  
1715 act, this act shall take effect upon becoming a law.