

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending ss. 212.03, 212.031, 212.04,
 4 212.05, 212.0501, 212.0506, 212.06, and 212.08, F.S.;
 5 providing for a 1-percent increase in the tax rate;
 6 amending s. 212.12, F.S.; revising brackets for
 7 calculating sales tax amounts; amending s. 212.20, F.S.;
 8 providing for distribution of revenues from the additional
 9 1-percent increase in the tax rate; amending ss. 212.03,
 10 212.031, 212.04, 212.05, 212.0501, 212.0506, 212.06, and
 11 212.08, F.S.; providing for a future 1-percent decrease in
 12 the tax rate; amending s. 212.12, F.S.; providing for
 13 future revision of brackets for calculating sales tax
 14 amounts; amending s. 212.20, F.S.; providing for future
 15 deletion of a provision providing for distribution of
 16 revenues from the additional 1-percent increase in the tax
 17 rate; amending ss. 11.45, 202.18, 218.245, 218.65, and
 18 288.1169, F.S.; conforming cross-references; providing
 19 effective dates.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. Subsections (1), (3), and (6) of section
 24 212.03, Florida Statutes, are amended to read:

25 212.03 Transient rentals tax; rate, procedure,
 26 enforcement, exemptions.--

27 (1) It is hereby declared to be the legislative intent
 28 that every person is exercising a taxable privilege who engages

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29 | in the business of renting, leasing, letting, or granting a
30 | license to use any living quarters or sleeping or housekeeping
31 | accommodations in, from, or a part of, or in connection with any
32 | hotel, apartment house, roominghouse, or tourist or trailer
33 | camp. However, any person who rents, leases, lets, or grants a
34 | license to others to use, occupy, or enter upon any living
35 | quarters or sleeping or housekeeping accommodations in apartment
36 | houses, roominghouses, tourist camps, or trailer camps, and who
37 | exclusively enters into a bona fide written agreement for
38 | continuous residence for longer than 6 months in duration at
39 | such property is not exercising a taxable privilege. For the
40 | exercise of such taxable privilege, a tax is hereby levied in an
41 | amount equal to 7 ~~6~~ percent of and on the total rental charged
42 | for such living quarters or sleeping or housekeeping
43 | accommodations by the person charging or collecting the rental.
44 | Such tax shall apply to hotels, apartment houses, roominghouses,
45 | or tourist or trailer camps whether or not there is in
46 | connection with any of the same any dining rooms, cafes, or
47 | other places where meals or lunches are sold or served to
48 | guests.

49 | (3) When rentals are received by way of property, goods,
50 | wares, merchandise, services, or other things of value, the tax
51 | shall be at the rate of 7 ~~6~~ percent of the value of the
52 | property, goods, wares, merchandise, services, or other things
53 | of value.

54 | (6) It is the legislative intent that every person is
55 | engaging in a taxable privilege who leases or rents parking or
56 | storage spaces for motor vehicles in parking lots or garages,

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57 | who leases or rents docking or storage spaces for boats in boat
58 | docks or marinas, or who leases or rents tie-down or storage
59 | space for aircraft at airports. For the exercise of this
60 | privilege, a tax is hereby levied at the rate of 7 ~~6~~ percent on
61 | the total rental charged.

62 | Section 2. Paragraphs (c) and (d) of subsection (1) of
63 | section 212.031, Florida Statutes, are amended to read:

64 | 212.031 Tax on rental or license fee for use of real
65 | property.--

66 | (1)

67 | (c) For the exercise of such privilege, a tax is levied in
68 | an amount equal to 7 ~~6~~ percent of and on the total rent or
69 | license fee charged for such real property by the person
70 | charging or collecting the rental or license fee. The total rent
71 | or license fee charged for such real property shall include
72 | payments for the granting of a privilege to use or occupy real
73 | property for any purpose and shall include base rent, percentage
74 | rents, or similar charges. Such charges shall be included in the
75 | total rent or license fee subject to tax under this section
76 | whether or not they can be attributed to the ability of the
77 | lessor's or licensor's property as used or operated to attract
78 | customers. Payments for intrinsically valuable personal property
79 | such as franchises, trademarks, service marks, logos, or patents
80 | are not subject to tax under this section. In the case of a
81 | contractual arrangement that provides for both payments taxable
82 | as total rent or license fee and payments not subject to tax,
83 | the tax shall be based on a reasonable allocation of such

84 | payments and shall not apply to that portion which is for the
 85 | nontaxable payments.

86 | (d) When the rental or license fee of any such real
 87 | property is paid by way of property, goods, wares, merchandise,
 88 | services, or other thing of value, the tax shall be at the rate
 89 | of 7 ~~6~~ percent of the value of the property, goods, wares,
 90 | merchandise, services, or other thing of value.

91 | Section 3. Paragraph (b) of subsection (1) and paragraph
 92 | (a) of subsection (2) of section 212.04, Florida Statutes, are
 93 | amended to read:

94 | 212.04 Admissions tax; rate, procedure, enforcement.--

95 | (1)

96 | (b) For the exercise of such privilege, a tax is levied at
 97 | the rate of 7 ~~6~~ percent of sales price, or the actual value
 98 | received from such admissions, which 7 ~~6~~ percent shall be added
 99 | to and collected with all such admissions from the purchaser
 100 | thereof, and such tax shall be paid for the exercise of the
 101 | privilege as defined in the preceding paragraph. Each ticket
 102 | must show on its face the actual sales price of the admission,
 103 | or each dealer selling the admission must prominently display at
 104 | the box office or other place where the admission charge is made
 105 | a notice disclosing the price of the admission, and the tax
 106 | shall be computed and collected on the basis of the actual price
 107 | of the admission charged by the dealer. The sale price or actual
 108 | value of admission shall, for the purpose of this chapter, be
 109 | that price remaining after deduction of federal taxes and state
 110 | or locally imposed or authorized seat surcharges, taxes, or
 111 | fees, if any, imposed upon such admission. The sale price or

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112 actual value does not include separately stated ticket service
113 charges that are imposed by a facility ticket office or a
114 ticketing service and added to a separately stated, established
115 ticket price. The rate of tax on each admission shall be
116 according to the brackets established by s. 212.12(9).

117 (2)(a)1. No tax shall be levied on admissions to athletic
118 or other events sponsored by elementary schools, junior high
119 schools, middle schools, high schools, community colleges,
120 public or private colleges and universities, deaf and blind
121 schools, facilities of the youth services programs of the
122 Department of Children and Family Services, and state
123 correctional institutions when only student, faculty, or inmate
124 talent is used. However, this exemption shall not apply to
125 admission to athletic events sponsored by a state university,
126 and the proceeds of the tax collected on such admissions shall
127 be retained and used by each institution to support women's
128 athletics as provided in s. 1006.71(2)(c).

129 2.a. No tax shall be levied on dues, membership fees, and
130 admission charges imposed by not-for-profit sponsoring
131 organizations. To receive this exemption, the sponsoring
132 organization must qualify as a not-for-profit entity under the
133 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,
134 as amended.

135 b. No tax shall be levied on admission charges to an event
136 sponsored by a governmental entity, sports authority, or sports
137 commission when held in a convention hall, exhibition hall,
138 auditorium, stadium, theater, arena, civic center, performing
139 arts center, or publicly owned recreational facility and when

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140 100 percent of the risk of success or failure lies with the
141 sponsor of the event and 100 percent of the funds at risk for
142 the event belong to the sponsor, and student or faculty talent
143 is not exclusively used. As used in this sub-subparagraph, the
144 terms "sports authority" and "sports commission" mean a
145 nonprofit organization that is exempt from federal income tax
146 under s. 501(c)(3) of the Internal Revenue Code and that
147 contracts with a county or municipal government for the purpose
148 of promoting and attracting sports-tourism events to the
149 community with which it contracts. This sub-subparagraph is
150 repealed July 1, 2009.

151 3. No tax shall be levied on an admission paid by a
152 student, or on the student's behalf, to any required place of
153 sport or recreation if the student's participation in the sport
154 or recreational activity is required as a part of a program or
155 activity sponsored by, and under the jurisdiction of, the
156 student's educational institution, provided his or her
157 attendance is as a participant and not as a spectator.

158 4. No tax shall be levied on admissions to the National
159 Football League championship game, on admissions to any
160 semifinal game or championship game of a national collegiate
161 tournament, or on admissions to a Major League Baseball all-star
162 game.

163 5. A participation fee or sponsorship fee imposed by a
164 governmental entity as described in s. 212.08(6) for an athletic
165 or recreational program is exempt when the governmental entity
166 by itself, or in conjunction with an organization exempt under
167 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,

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168 sponsors, administers, plans, supervises, directs, and controls
169 the athletic or recreational program.

170 6. Also exempt from the tax imposed by this section to the
171 extent provided in this subparagraph are admissions to live
172 theater, live opera, or live ballet productions in this state
173 which are sponsored by an organization that has received a
174 determination from the Internal Revenue Service that the
175 organization is exempt from federal income tax under s.
176 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
177 the organization actively participates in planning and
178 conducting the event, is responsible for the safety and success
179 of the event, is organized for the purpose of sponsoring live
180 theater, live opera, or live ballet productions in this state,
181 has more than 10,000 subscribing members and has among the
182 stated purposes in its charter the promotion of arts education
183 in the communities which it serves, and will receive at least 20
184 percent of the net profits, if any, of the events which the
185 organization sponsors and will bear the risk of at least 20
186 percent of the losses, if any, from the events which it sponsors
187 if the organization employs other persons as agents to provide
188 services in connection with a sponsored event. Prior to March 1
189 of each year, such organization may apply to the department for
190 a certificate of exemption for admissions to such events
191 sponsored in this state by the organization during the
192 immediately following state fiscal year. The application shall
193 state the total dollar amount of admissions receipts collected
194 by the organization or its agents from such events in this state
195 sponsored by the organization or its agents in the year

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196 immediately preceding the year in which the organization applies
197 for the exemption. Such organization shall receive the exemption
198 only to the extent of \$1.5 million multiplied by the ratio that
199 such receipts bear to the total of such receipts of all
200 organizations applying for the exemption in such year; however,
201 in no event shall such exemption granted to any organization
202 exceed 7 ~~6~~ percent of such admissions receipts collected by the
203 organization or its agents in the year immediately preceding the
204 year in which the organization applies for the exemption. Each
205 organization receiving the exemption shall report each month to
206 the department the total admissions receipts collected from such
207 events sponsored by the organization during the preceding month
208 and shall remit to the department an amount equal to 7 ~~6~~ percent
209 of such receipts reduced by any amount remaining under the
210 exemption. Tickets for such events sold by such organizations
211 shall not reflect the tax otherwise imposed under this section.

212 7. Also exempt from the tax imposed by this section are
213 entry fees for participation in freshwater fishing tournaments.

214 8. Also exempt from the tax imposed by this section are
215 participation or entry fees charged to participants in a game,
216 race, or other sport or recreational event if spectators are
217 charged a taxable admission to such event.

218 9. No tax shall be levied on admissions to any postseason
219 collegiate football game sanctioned by the National Collegiate
220 Athletic Association.

221 Section 4. Subsection (1) of section 212.05, Florida
222 Statutes, is amended to read:

223 212.05 Sales, storage, use tax.--It is hereby declared to
 224 be the legislative intent that every person is exercising a
 225 taxable privilege who engages in the business of selling
 226 tangible personal property at retail in this state, including
 227 the business of making mail order sales, or who rents or
 228 furnishes any of the things or services taxable under this
 229 chapter, or who stores for use or consumption in this state any
 230 item or article of tangible personal property as defined herein
 231 and who leases or rents such property within the state.

232 (1) For the exercise of such privilege, a tax is levied on
 233 each taxable transaction or incident, which tax is due and
 234 payable as follows:

235 (a)1.a. At the rate of 7 ~~6~~ percent of the sales price of
 236 each item or article of tangible personal property when sold at
 237 retail in this state, computed on each taxable sale for the
 238 purpose of remitting the amount of tax due the state, and
 239 including each and every retail sale.

240 b. Each occasional or isolated sale of an aircraft, boat,
 241 mobile home, or motor vehicle of a class or type which is
 242 required to be registered, licensed, titled, or documented in
 243 this state or by the United States Government shall be subject
 244 to tax at the rate provided in this paragraph. The department
 245 shall by rule adopt any nationally recognized publication for
 246 valuation of used motor vehicles as the reference price list for
 247 any used motor vehicle which is required to be licensed pursuant
 248 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 249 party to an occasional or isolated sale of such a vehicle
 250 reports to the tax collector a sales price which is less than 80

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251 | percent of the average loan price for the specified model and
252 | year of such vehicle as listed in the most recent reference
253 | price list, the tax levied under this paragraph shall be
254 | computed by the department on such average loan price unless the
255 | parties to the sale have provided to the tax collector an
256 | affidavit signed by each party, or other substantial proof,
257 | stating the actual sales price. Any party to such sale who
258 | reports a sales price less than the actual sales price is guilty
259 | of a misdemeanor of the first degree, punishable as provided in
260 | s. 775.082 or s. 775.083. The department shall collect or
261 | attempt to collect from such party any delinquent sales taxes.
262 | In addition, such party shall pay any tax due and any penalty
263 | and interest assessed plus a penalty equal to twice the amount
264 | of the additional tax owed. Notwithstanding any other provision
265 | of law, the Department of Revenue may waive or compromise any
266 | penalty imposed pursuant to this subparagraph.

267 | 2. This paragraph does not apply to the sale of a boat or
268 | aircraft by or through a registered dealer under this chapter to
269 | a purchaser who, at the time of taking delivery, is a
270 | nonresident of this state, does not make his or her permanent
271 | place of abode in this state, and is not engaged in carrying on
272 | in this state any employment, trade, business, or profession in
273 | which the boat or aircraft will be used in this state, or is a
274 | corporation none of the officers or directors of which is a
275 | resident of, or makes his or her permanent place of abode in,
276 | this state, or is a noncorporate entity that has no individual
277 | vested with authority to participate in the management,
278 | direction, or control of the entity's affairs who is a resident

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279 of, or makes his or her permanent abode in, this state. For
280 purposes of this exemption, either a registered dealer acting on
281 his or her own behalf as seller, a registered dealer acting as
282 broker on behalf of a seller, or a registered dealer acting as
283 broker on behalf of the purchaser may be deemed to be the
284 selling dealer. This exemption shall not be allowed unless:

285 a. The purchaser removes a qualifying boat, as described
286 in sub-subparagraph f., from the state within 90 days after the
287 date of purchase or the purchaser removes a nonqualifying boat
288 or an aircraft from this state within 10 days after the date of
289 purchase or, when the boat or aircraft is repaired or altered,
290 within 20 days after completion of the repairs or alterations;

291 b. The purchaser, within 30 days from the date of
292 departure, shall provide the department with written proof that
293 the purchaser licensed, registered, titled, or documented the
294 boat or aircraft outside the state. If such written proof is
295 unavailable, within 30 days the purchaser shall provide proof
296 that the purchaser applied for such license, title,
297 registration, or documentation. The purchaser shall forward to
298 the department proof of title, license, registration, or
299 documentation upon receipt.

300 c. The purchaser, within 10 days of removing the boat or
301 aircraft from Florida, shall furnish the department with proof
302 of removal in the form of receipts for fuel, dockage, slippage,
303 tie-down, or hangaring from outside of Florida. The information
304 so provided must clearly and specifically identify the boat or
305 aircraft;

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

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

313 f. Unless the nonresident purchaser of a boat of 5 net
314 tons of admeasurement or larger intends to remove the boat from
315 this state within 10 days after the date of purchase or when the
316 boat is repaired or altered, within 20 days after completion of
317 the repairs or alterations, the nonresident purchaser shall
318 apply to the selling dealer for a decal which authorizes 90 days
319 after the date of purchase for removal of the boat. The
320 department is authorized to issue decals in advance to dealers.
321 The number of decals issued in advance to a dealer shall be
322 consistent with the volume of the dealer's past sales of boats
323 which qualify under this sub-subparagraph. The selling dealer or
324 his or her agent shall mark and affix the decals to qualifying
325 boats in the manner prescribed by the department, prior to
326 delivery of the boat.

327 (I) The department is hereby authorized to charge dealers
328 a fee sufficient to recover the costs of decals issued.

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

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

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334 (IV) The department is authorized to require dealers who
335 purchase decals to file reports with the department and may
336 prescribe all necessary records by rule. All such records are
337 subject to inspection by the department.

338 (V) Any dealer or his or her agent who issues a decal
339 falsely, fails to affix a decal, mismarks the expiration date of
340 a decal, or fails to properly account for decals will be
341 considered prima facie to have committed a fraudulent act to
342 evade the tax and will be liable for payment of the tax plus a
343 mandatory penalty of 200 percent of the tax, and shall be liable
344 for fine and punishment as provided by law for a conviction of a
345 misdemeanor of the first degree, as provided in s. 775.082 or s.
346 775.083.

347 (VI) Any nonresident purchaser of a boat who removes a
348 decal prior to permanently removing the boat from the state, or
349 defaces, changes, modifies, or alters a decal in a manner
350 affecting its expiration date prior to its expiration, or who
351 causes or allows the same to be done by another, will be
352 considered prima facie to have committed a fraudulent act to
353 evade the tax and will be liable for payment of the tax plus a
354 mandatory penalty of 200 percent of the tax, and shall be liable
355 for fine and punishment as provided by law for a conviction of a
356 misdemeanor of the first degree, as provided in s. 775.082 or s.
357 775.083.

358 (VII) The department is authorized to adopt rules
359 necessary to administer and enforce this subparagraph and to
360 publish the necessary forms and instructions.

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

364
365 If the purchaser fails to remove the qualifying boat from this
366 state within 90 days after purchase or a nonqualifying boat or
367 an aircraft from this state within 10 days after purchase or,
368 when the boat or aircraft is repaired or altered, within 20 days
369 after completion of such repairs or alterations, or permits the
370 boat or aircraft to return to this state within 6 months from
371 the date of departure, or if the purchaser fails to furnish the
372 department with any of the documentation required by this
373 subparagraph within the prescribed time period, the purchaser
374 shall be liable for use tax on the cost price of the boat or
375 aircraft and, in addition thereto, payment of a penalty to the
376 Department of Revenue equal to the tax payable. This penalty
377 shall be in lieu of the penalty imposed by s. 212.12(2) and is
378 mandatory and shall not be waived by the department. The 90-day
379 period following the sale of a qualifying boat tax-exempt to a
380 nonresident may not be tolled for any reason. Notwithstanding
381 other provisions of this paragraph to the contrary, an aircraft
382 purchased in this state under the provisions of this paragraph
383 may be returned to this state for repairs within 6 months after
384 the date of its departure without being in violation of the law
385 and without incurring liability for the payment of tax or
386 penalty on the purchase price of the aircraft if the aircraft is
387 removed from this state within 20 days after the completion of
388 the repairs and if such removal can be demonstrated by invoices

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389 for fuel, tie-down, hangar charges issued by out-of-state
390 vendors or suppliers, or similar documentation.

391 (b) At the rate of 7 ~~6~~ percent of the cost price of each
392 item or article of tangible personal property when the same is
393 not sold but is used, consumed, distributed, or stored for use
394 or consumption in this state; however, for tangible property
395 originally purchased exempt from tax for use exclusively for
396 lease and which is converted to the owner's own use, tax may be
397 paid on the fair market value of the property at the time of
398 conversion. If the fair market value of the property cannot be
399 determined, use tax at the time of conversion shall be based on
400 the owner's acquisition cost. Under no circumstances may the
401 aggregate amount of sales tax from leasing the property and use
402 tax due at the time of conversion be less than the total sales
403 tax that would have been due on the original acquisition cost
404 paid by the owner.

405 (c) At the rate of 7 ~~6~~ percent of the gross proceeds
406 derived from the lease or rental of tangible personal property,
407 as defined herein; however, the following special provisions
408 apply to the lease or rental of motor vehicles:

409 1. When a motor vehicle is leased or rented for a period
410 of less than 12 months:

411 a. If the motor vehicle is rented in Florida, the entire
412 amount of such rental is taxable, even if the vehicle is dropped
413 off in another state.

414 b. If the motor vehicle is rented in another state and
415 dropped off in Florida, the rental is exempt from Florida tax.

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416 2. Except as provided in subparagraph 3., for the lease or
417 rental of a motor vehicle for a period of not less than 12
418 months, sales tax is due on the lease or rental payments if the
419 vehicle is registered in this state; provided, however, that no
420 tax shall be due if the taxpayer documents use of the motor
421 vehicle outside this state and tax is being paid on the lease or
422 rental payments in another state.

423 3. The tax imposed by this chapter does not apply to the
424 lease or rental of a commercial motor vehicle as defined in s.
425 316.003(66)(a) to one lessee or rentee for a period of not less
426 than 12 months when tax was paid on the purchase price of such
427 vehicle by the lessor. To the extent tax was paid with respect
428 to the purchase of such vehicle in another state, territory of
429 the United States, or the District of Columbia, the Florida tax
430 payable shall be reduced in accordance with the provisions of s.
431 212.06(7). This subparagraph shall only be available when the
432 lease or rental of such property is an established business or
433 part of an established business or the same is incidental or
434 germane to such business.

435 (d) At the rate of 7 ~~6~~ percent of the lease or rental
436 price paid by a lessee or rentee, or contracted or agreed to be
437 paid by a lessee or rentee, to the owner of the tangible
438 personal property.

439 (e)1. At the rate of 7 ~~6~~ percent on charges for:

440 a. Prepaid calling arrangements. The tax on charges for
441 prepaid calling arrangements shall be collected at the time of
442 sale and remitted by the selling dealer.

443 (I) "Prepaid calling arrangement" means the separately
 444 stated retail sale by advance payment of communications services
 445 that consist exclusively of telephone calls originated by using
 446 an access number, authorization code, or other means that may be
 447 manually, electronically, or otherwise entered and that are sold
 448 in predetermined units or dollars whose number declines with use
 449 in a known amount.

450 (II) If the sale or recharge of the prepaid calling
 451 arrangement does not take place at the dealer's place of
 452 business, it shall be deemed to take place at the customer's
 453 shipping address or, if no item is shipped, at the customer's
 454 address or the location associated with the customer's mobile
 455 telephone number.

456 (III) The sale or recharge of a prepaid calling
 457 arrangement shall be treated as a sale of tangible personal
 458 property for purposes of this chapter, whether or not a tangible
 459 item evidencing such arrangement is furnished to the purchaser,
 460 and such sale within this state subjects the selling dealer to
 461 the jurisdiction of this state for purposes of this subsection.

462 b. The installation of telecommunication and telegraphic
 463 equipment.

464 c. Electrical power or energy, except that the tax rate
 465 for charges for electrical power or energy is 8 7 percent.

466 2. The provisions of s. 212.17(3), regarding credit for
 467 tax paid on charges subsequently found to be worthless, shall be
 468 equally applicable to any tax paid under the provisions of this
 469 section on charges for prepaid calling arrangements,
 470 telecommunication or telegraph services, or electric power

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471 subsequently found to be uncollectible. The word "charges" in
472 this paragraph does not include any excise or similar tax levied
473 by the Federal Government, any political subdivision of the
474 state, or any municipality upon the purchase, sale, or recharge
475 of prepaid calling arrangements or upon the purchase or sale of
476 telecommunication, television system program, or telegraph
477 service or electric power, which tax is collected by the seller
478 from the purchaser.

479 (f) At the rate of 7 ~~6~~ percent on the sale, rental, use,
480 consumption, or storage for use in this state of machines and
481 equipment, and parts and accessories therefor, used in
482 manufacturing, processing, compounding, producing, mining, or
483 quarrying personal property for sale or to be used in furnishing
484 communications, transportation, or public utility services.

485 (g)1. At the rate of 7 ~~6~~ percent on the retail price of
486 newspapers and magazines sold or used in Florida.

487 2. Notwithstanding other provisions of this chapter,
488 inserts of printed materials which are distributed with a
489 newspaper or magazine are a component part of the newspaper or
490 magazine, and neither the sale nor use of such inserts is
491 subject to tax when:

492 a. Printed by a newspaper or magazine publisher or
493 commercial printer and distributed as a component part of a
494 newspaper or magazine, which means that the items after being
495 printed are delivered directly to a newspaper or magazine
496 publisher by the printer for inclusion in editions of the
497 distributed newspaper or magazine;

498 b. Such publications are labeled as part of the designated
 499 newspaper or magazine publication into which they are to be
 500 inserted; and

501 c. The purchaser of the insert presents a resale
 502 certificate to the vendor stating that the inserts are to be
 503 distributed as a component part of a newspaper or magazine.

504 (h)1. A tax is imposed at the rate of 5 ~~4~~ percent on the
 505 charges for the use of coin-operated amusement machines. The tax
 506 shall be calculated by dividing the gross receipts from such
 507 charges for the applicable reporting period by a divisor,
 508 determined as provided in this subparagraph, to compute gross
 509 taxable sales, and then subtracting gross taxable sales from
 510 gross receipts to arrive at the amount of tax due. For counties
 511 that do not impose a discretionary sales surtax, the divisor is
 512 equal to 1.05 ~~1.04~~; for counties that impose a 0.5 percent
 513 discretionary sales surtax, the divisor is equal to 1.055 ~~1.045~~;
 514 for counties that impose a 1 percent discretionary sales surtax,
 515 the divisor is equal to 1.060 ~~1.050~~; and for counties that
 516 impose a 2 percent sales surtax, the divisor is equal to 1.070
 517 ~~1.060~~. If a county imposes a discretionary sales surtax that is
 518 not listed in this subparagraph, the department shall make the
 519 applicable divisor available in an electronic format or
 520 otherwise. Additional divisors shall bear the same mathematical
 521 relationship to the next higher and next lower divisors as the
 522 new surtax rate bears to the next higher and next lower surtax
 523 rates for which divisors have been established. When a machine
 524 is activated by a slug, token, coupon, or any similar device

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525 | which has been purchased, the tax is on the price paid by the
526 | user of the device for such device.

527 | 2. As used in this paragraph, the term "operator" means
528 | any person who possesses a coin-operated amusement machine for
529 | the purpose of generating sales through that machine and who is
530 | responsible for removing the receipts from the machine.

531 | a. If the owner of the machine is also the operator of it,
532 | he or she shall be liable for payment of the tax without any
533 | deduction for rent or a license fee paid to a location owner for
534 | the use of any real property on which the machine is located.

535 | b. If the owner or lessee of the machine is also its
536 | operator, he or she shall be liable for payment of the tax on
537 | the purchase or lease of the machine, as well as the tax on
538 | sales generated through the machine.

539 | c. If the proprietor of the business where the machine is
540 | located does not own the machine, he or she shall be deemed to
541 | be the lessee and operator of the machine and is responsible for
542 | the payment of the tax on sales, unless such responsibility is
543 | otherwise provided for in a written agreement between him or her
544 | and the machine owner.

545 | 3.a. An operator of a coin-operated amusement machine may
546 | not operate or cause to be operated in this state any such
547 | machine until the operator has registered with the department
548 | and has conspicuously displayed an identifying certificate
549 | issued by the department. The identifying certificate shall be
550 | issued by the department upon application from the operator. The
551 | identifying certificate shall include a unique number, and the
552 | certificate shall be permanently marked with the operator's

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553 name, the operator's sales tax number, and the maximum number of
554 machines to be operated under the certificate. An identifying
555 certificate shall not be transferred from one operator to
556 another. The identifying certificate must be conspicuously
557 displayed on the premises where the coin-operated amusement
558 machines are being operated.

559 b. The operator of the machine must obtain an identifying
560 certificate before the machine is first operated in the state
561 and by July 1 of each year thereafter. The annual fee for each
562 certificate shall be based on the number of machines identified
563 on the application times \$30 and is due and payable upon
564 application for the identifying device. The application shall
565 contain the operator's name, sales tax number, business address
566 where the machines are being operated, and the number of
567 machines in operation at that place of business by the operator.
568 No operator may operate more machines than are listed on the
569 certificate. A new certificate is required if more machines are
570 being operated at that location than are listed on the
571 certificate. The fee for the new certificate shall be based on
572 the number of additional machines identified on the application
573 form times \$30.

574 c. A penalty of \$250 per machine is imposed on the
575 operator for failing to properly obtain and display the required
576 identifying certificate. A penalty of \$250 is imposed on the
577 lessee of any machine placed in a place of business without a
578 proper current identifying certificate. Such penalties shall
579 apply in addition to all other applicable taxes, interest, and
580 penalties.

581 d. Operators of coin-operated amusement machines must
 582 obtain a separate sales and use tax certificate of registration
 583 for each county in which such machines are located. One sales
 584 and use tax certificate of registration is sufficient for all of
 585 the operator's machines within a single county.

586 4. The provisions of this paragraph do not apply to coin-
 587 operated amusement machines owned and operated by churches or
 588 synagogues.

589 5. In addition to any other penalties imposed by this
 590 chapter, a person who knowingly and willfully violates any
 591 provision of this paragraph commits a misdemeanor of the second
 592 degree, punishable as provided in s. 775.082 or s. 775.083.

593 6. The department may adopt rules necessary to administer
 594 the provisions of this paragraph.

595 (i)1. At the rate of 7 ~~6~~ percent on charges for all:

596 a. Detective, burglar protection, and other protection
 597 services (SIC Industry Numbers 7381 and 7382). Any law
 598 enforcement officer, as defined in s. 943.10, who is performing
 599 approved duties as determined by his or her local law
 600 enforcement agency in his or her capacity as a law enforcement
 601 officer, and who is subject to the direct and immediate command
 602 of his or her law enforcement agency, and in the law enforcement
 603 officer's uniform as authorized by his or her law enforcement
 604 agency, is performing law enforcement and public safety services
 605 and is not performing detective, burglar protection, or other
 606 protective services, if the law enforcement officer is
 607 performing his or her approved duties in a geographical area in
 608 which the law enforcement officer has arrest jurisdiction. Such

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609 law enforcement and public safety services are not subject to
610 tax irrespective of whether the duty is characterized as "extra
611 duty," "off-duty," or "secondary employment," and irrespective
612 of whether the officer is paid directly or through the officer's
613 agency by an outside source. The term "law enforcement officer"
614 includes full-time or part-time law enforcement officers, and
615 any auxiliary law enforcement officer, when such auxiliary law
616 enforcement officer is working under the direct supervision of a
617 full-time or part-time law enforcement officer.

618 b. Nonresidential cleaning and nonresidential pest control
619 services (SIC Industry Group Number 734).

620 2. As used in this paragraph, "SIC" means those
621 classifications contained in the Standard Industrial
622 Classification Manual, 1987, as published by the Office of
623 Management and Budget, Executive Office of the President.

624 3. Charges for detective, burglar protection, and other
625 protection security services performed in this state but used
626 outside this state are exempt from taxation. Charges for
627 detective, burglar protection, and other protection security
628 services performed outside this state and used in this state are
629 subject to tax.

630 4. If a transaction involves both the sale or use of a
631 service taxable under this paragraph and the sale or use of a
632 service or any other item not taxable under this chapter, the
633 consideration paid must be separately identified and stated with
634 respect to the taxable and exempt portions of the transaction or
635 the entire transaction shall be presumed taxable. The burden
636 shall be on the seller of the service or the purchaser of the

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637 service, whichever applicable, to overcome this presumption by
638 providing documentary evidence as to which portion of the
639 transaction is exempt from tax. The department is authorized to
640 adjust the amount of consideration identified as the taxable and
641 exempt portions of the transaction; however, a determination
642 that the taxable and exempt portions are inaccurately stated and
643 that the adjustment is applicable must be supported by
644 substantial competent evidence.

645 5. Each seller of services subject to sales tax pursuant
646 to this paragraph shall maintain a monthly log showing each
647 transaction for which sales tax was not collected because the
648 services meet the requirements of subparagraph 3. for out-of-
649 state use. The log must identify the purchaser's name, location
650 and mailing address, and federal employer identification number,
651 if a business, or the social security number, if an individual,
652 the service sold, the price of the service, the date of sale,
653 the reason for the exemption, and the sales invoice number. The
654 monthly log shall be maintained pursuant to the same
655 requirements and subject to the same penalties imposed for the
656 keeping of similar records pursuant to this chapter.

657 (j)1. Notwithstanding any other provision of this chapter,
658 there is hereby levied a tax on the sale, use, consumption, or
659 storage for use in this state of any coin or currency, whether
660 in circulation or not, when such coin or currency:

- 661 a. Is not legal tender;
- 662 b. If legal tender, is sold, exchanged, or traded at a
663 rate in excess of its face value; or

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664 c. Is sold, exchanged, or traded at a rate based on its
665 precious metal content.

666 2. Such tax shall be at a rate of 7 ~~6~~ percent of the price
667 at which the coin or currency is sold, exchanged, or traded,
668 except that, with respect to a coin or currency which is legal
669 tender of the United States and which is sold, exchanged, or
670 traded, such tax shall not be levied.

671 3. There are exempt from this tax exchanges of coins or
672 currency which are in general circulation in, and legal tender
673 of, one nation for coins or currency which are in general
674 circulation in, and legal tender of, another nation when
675 exchanged solely for use as legal tender and at an exchange rate
676 based on the relative value of each as a medium of exchange.

677 4. With respect to any transaction that involves the sale
678 of coins or currency taxable under this paragraph in which the
679 taxable amount represented by the sale of such coins or currency
680 exceeds \$500, the entire amount represented by the sale of such
681 coins or currency is exempt from the tax imposed under this
682 paragraph. The dealer must maintain proper documentation, as
683 prescribed by rule of the department, to identify that portion
684 of a transaction which involves the sale of coins or currency
685 and is exempt under this subparagraph.

686 (k) At the rate of 7 ~~6~~ percent of the sales price of each
687 gallon of diesel fuel not taxed under chapter 206 purchased for
688 use in a vessel.

689 (l) Florists located in this state are liable for sales
690 tax on sales to retail customers regardless of where or by whom
691 the items sold are to be delivered. Florists located in this

692 state are not liable for sales tax on payments received from
 693 other florists for items delivered to customers in this state.

694 (m) Operators of game concessions or other concessionaires
 695 who customarily award tangible personal property as prizes may,
 696 in lieu of paying tax on the cost price of such property, pay
 697 tax on 25 percent of the gross receipts from such concession
 698 activity.

699 Section 5. Subsection (2) of section 212.0501, Florida
 700 Statutes, is amended to read:

701 212.0501 Tax on diesel fuel for business purposes;
 702 purchase, storage, and use.--

703 (2) Each person who purchases diesel fuel for consumption,
 704 use, or storage by a trade or business shall register as a
 705 dealer and remit a use tax, at the rate of 7 ~~6~~ percent, on the
 706 total cost price of diesel fuel consumed.

707 Section 6. Subsection (2) of section 212.0506, Florida
 708 Statutes, is amended to read:

709 212.0506 Taxation of service warranties.--

710 (2) For exercising such privilege, a tax is levied on each
 711 taxable transaction or incident, which tax is due and payable at
 712 the rate of 7 ~~6~~ percent on the total consideration received or
 713 to be received by any person for issuing and delivering any
 714 service warranty.

715 Section 7. Paragraph (a) of subsection (1) of section
 716 212.06, Florida Statutes, is amended to read:

717 212.06 Sales, storage, use tax; collectible from dealers;
 718 "dealer" defined; dealers to collect from purchasers;
 719 legislative intent as to scope of tax.--

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720 (1) (a) The aforesaid tax at the rate of 7 ½ percent of the
 721 retail sales price as of the moment of sale, 7 ½ percent of the
 722 cost price as of the moment of purchase, or 7 ½ percent of the
 723 cost price as of the moment of commingling with the general mass
 724 of property in this state, as the case may be, shall be
 725 collectible from all dealers as herein defined on the sale at
 726 retail, the use, the consumption, the distribution, and the
 727 storage for use or consumption in this state of tangible
 728 personal property or services taxable under this chapter. The
 729 full amount of the tax on a credit sale, installment sale, or
 730 sale made on any kind of deferred payment plan shall be due at
 731 the moment of the transaction in the same manner as on a cash
 732 sale.

733 Section 8. Paragraph (c) of subsection (11) of section
 734 212.08, Florida Statutes, is amended to read:

735 212.08 Sales, rental, use, consumption, distribution, and
 736 storage tax; specified exemptions.--The sale at retail, the
 737 rental, the use, the consumption, the distribution, and the
 738 storage to be used or consumed in this state of the following
 739 are hereby specifically exempt from the tax imposed by this
 740 chapter.

741 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.--

742 (c) The maximum tax collectible under this subsection may
 743 not exceed 7 ½ percent of the sales price of such aircraft. No
 744 Florida tax may be imposed on the sale of such aircraft if the
 745 state in which the aircraft will be domiciled does not allow
 746 Florida sales or use tax to be credited against its sales or use
 747 tax. Furthermore, no tax may be imposed on the sale of such

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748 aircraft if the state in which the aircraft will be domiciled
749 has enacted a sales and use tax exemption for flyable aircraft
750 or if the aircraft will be domiciled outside the United States.

751 Section 9. Subsections (9), (10), and (11) of section
752 212.12, Florida Statutes, are amended to read:

753 212.12 Dealer's credit for collecting tax; penalties for
754 noncompliance; powers of Department of Revenue in dealing with
755 delinquents; brackets applicable to taxable transactions;
756 records required.--

757 (9) Taxes imposed by this chapter upon the privilege of
758 the use, consumption, storage for consumption, or sale of
759 tangible personal property, admissions, license fees, rentals,
760 communication services, and upon the sale or use of services as
761 herein taxed shall be collected upon the basis of an addition of
762 the tax imposed by this chapter to the total price of such
763 admissions, license fees, rentals, communication or other
764 services, or sale price of such article or articles that are
765 purchased, sold, or leased at any one time by or to a customer
766 or buyer; the dealer, or person charged herein, is required to
767 pay a privilege tax in the amount of the tax imposed by this
768 chapter on the total of his or her gross sales of tangible
769 personal property, admissions, license fees, rentals, and
770 communication services or to collect a tax upon the sale or use
771 of services, and such person or dealer shall add the tax imposed
772 by this chapter to the price, license fee, rental, or
773 admissions, and communication or other services and collect the
774 total sum from the purchaser, admittee, licensee, lessee, or
775 consumer. The department shall make available in an electronic

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776 | format or otherwise the tax amounts and the following brackets
 777 | applicable to all transactions taxable at the rate of 7 ~~6~~
 778 | percent:

779 | (a) On single sales of less than 10 cents, no tax shall be
 780 | added.

781 | (b) On single sales in amounts from 10 cents to 14 ~~16~~
 782 | cents, both inclusive, 1 cent shall be added for taxes.

783 | (c) On sales in amounts from 15 ~~17~~ cents to 28 ~~33~~ cents,
 784 | both inclusive, 2 cents shall be added for taxes.

785 | (d) On sales in amounts from 29 ~~34~~ cents to 42 ~~50~~ cents,
 786 | both inclusive, 3 cents shall be added for taxes.

787 | (e) On sales in amounts from 43 ~~51~~ cents to 57 ~~66~~ cents,
 788 | both inclusive, 4 cents shall be added for taxes.

789 | (f) On sales in amounts from 58 ~~67~~ cents to 71 ~~83~~ cents,
 790 | both inclusive, 5 cents shall be added for taxes.

791 | (g) On sales in amounts from 72 ~~84~~ cents to 85 ~~\$1~~, both
 792 | inclusive, 6 cents shall be added for taxes.

793 | (h) On sales in amounts from 86 cents to \$1, both
 794 | inclusive, 7 cents shall be added for taxes.

795 | (i) ~~(h)~~ On sales in amounts of more than \$1, 7 ~~6~~ percent
 796 | shall be charged upon each dollar of price, plus the appropriate
 797 | bracket charge upon any fractional part of a dollar.

798 | (10) In counties which have adopted a discretionary sales
 799 | surtax at the rate of 1 percent, the department shall make
 800 | available in an electronic format or otherwise the tax amounts
 801 | and the following brackets applicable to all taxable
 802 | transactions that would otherwise have been transactions taxable
 803 | at the rate of 7 ~~6~~ percent:

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804 (a) On single sales of less than 10 cents, no tax shall be
805 added.

806 (b) On single sales in amounts from 10 cents to 12 ~~14~~
807 cents, both inclusive, 1 cent shall be added for taxes.

808 (c) On sales in amounts from 13 ~~15~~ cents to 25 ~~28~~ cents,
809 both inclusive, 2 cents shall be added for taxes.

810 (d) On sales in amounts from 26 ~~29~~ cents to 38 ~~42~~ cents,
811 both inclusive, 3 cents shall be added for taxes.

812 (e) On sales in amounts from 39 ~~43~~ cents to 51 ~~57~~ cents,
813 both inclusive, 4 cents shall be added for taxes.

814 (f) On sales in amounts from 52 ~~58~~ cents to 64 ~~71~~ cents,
815 both inclusive, 5 cents shall be added for taxes.

816 (g) On sales in amounts from 65 ~~72~~ cents to 77 ~~85~~ cents,
817 both inclusive, 6 cents shall be added for taxes.

818 (h) On sales in amounts from 78 ~~86~~ cents to 89 cents ~~\$1~~,
819 both inclusive, 7 cents shall be added for taxes.

820 (i) On sales in amounts from 90 cents to \$1, both
821 inclusive, 8 cents shall be added for taxes.

822 (j)-(i) On sales in amounts from \$1 up to, and including,
823 the first \$5,000 in price, 8 ~~7~~ percent shall be charged upon
824 each dollar of price, plus the appropriate bracket charge upon
825 any fractional part of a dollar.

826 (k)-(j) On sales in amounts of more than \$5,000 in price, 8
827 ~~7~~ percent shall be added upon the first \$5,000 in price, and 7 ~~6~~
828 percent shall be added upon each dollar of price in excess of
829 the first \$5,000 in price, plus the bracket charges upon any
830 fractional part of a dollar as provided for in subsection (9).

831 (11) The department shall make available in an electronic
 832 format or otherwise the tax amounts and brackets applicable to
 833 all taxable transactions that occur in counties that have a
 834 surtax at a rate other than 1 percent which transactions would
 835 otherwise have been transactions taxable at the rate of 7 ~~6~~
 836 percent. Likewise, the department shall make available in an
 837 electronic format or otherwise the tax amounts and brackets
 838 applicable to transactions taxable at 8 ~~7~~ percent pursuant to s.
 839 212.05(1)(e) and on transactions which would otherwise have been
 840 so taxable in counties which have adopted a discretionary sales
 841 surtax.

842 Section 10. Subsection (6) of section 212.20, Florida
 843 Statutes, is amended to read:

844 212.20 Funds collected, disposition; additional powers of
 845 department; operational expense; refund of taxes adjudicated
 846 unconstitutionally collected.--

847 (6) Distribution of all proceeds under this chapter and s.
 848 202.18(1)(b) and (2)(b) shall be as follows:

849 (a) Proceeds from the convention development taxes
 850 authorized under s. 212.0305 shall be reallocated to the
 851 Convention Development Tax Clearing Trust Fund.

852 (b) Proceeds from discretionary sales surtaxes imposed
 853 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 854 Discretionary Sales Surtax Clearing Trust Fund.

855 (c) Proceeds from the fees imposed under ss.
 856 212.05(1)(h)3. and 212.18(3) shall remain with the General
 857 Revenue Fund.

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858 (d) One-seventh of the proceeds of all other taxes and
859 fees imposed pursuant to this chapter shall remain in the
860 General Revenue Fund and used exclusively to fund public
861 education in this state. It is the intent of the Legislature
862 that these funds be used for the purpose of avoiding and
863 reversing decreases in public education funding statewide.
864 Priority consideration for funding shall be given to any program
865 that was reduced or eliminated in fiscal year 2008-2009. This
866 paragraph expires July 1, 2012.

867 (e)~~(d)~~ The proceeds of all other taxes and fees imposed
868 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
869 and (2)(b) shall be distributed as follows:

870 1. In any fiscal year, the greater of \$500 million, minus
871 an amount equal to 4.6 percent of the proceeds of the taxes
872 collected pursuant to chapter 201, or 5 percent of all other
873 taxes and fees imposed pursuant to this chapter or remitted
874 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
875 monthly installments into the General Revenue Fund.

876 2. Two-tenths of one percent shall be transferred to the
877 Ecosystem Management and Restoration Trust Fund to be used for
878 water quality improvement and water restoration projects.

879 3. After the distribution under subparagraphs 1. and 2.,
880 8.814 percent of the amount remitted by a sales tax dealer
881 located within a participating county pursuant to s. 218.61
882 shall be transferred into the Local Government Half-cent Sales
883 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
884 be transferred pursuant to this subparagraph to the Local
885 Government Half-cent Sales Tax Clearing Trust Fund shall be

886 reduced by 0.1 percent, and the department shall distribute this
 887 amount to the Public Employees Relations Commission Trust Fund
 888 less \$5,000 each month, which shall be added to the amount
 889 calculated in subparagraph 4. and distributed accordingly.

890 4. After the distribution under subparagraphs 1., 2., and
 891 3., 0.095 percent shall be transferred to the Local Government
 892 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 893 to s. 218.65.

894 5. After the distributions under subparagraphs 1., 2., 3.,
 895 and 4., 2.0440 percent of the available proceeds pursuant to
 896 this paragraph shall be transferred monthly to the Revenue
 897 Sharing Trust Fund for Counties pursuant to s. 218.215.

898 6. After the distributions under subparagraphs 1., 2., 3.,
 899 and 4., 1.3409 percent of the available proceeds pursuant to
 900 this paragraph shall be transferred monthly to the Revenue
 901 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
 902 the total revenue to be distributed pursuant to this
 903 subparagraph is at least as great as the amount due from the
 904 Revenue Sharing Trust Fund for Municipalities and the former
 905 Municipal Financial Assistance Trust Fund in state fiscal year
 906 1999-2000, no municipality shall receive less than the amount
 907 due from the Revenue Sharing Trust Fund for Municipalities and
 908 the former Municipal Financial Assistance Trust Fund in state
 909 fiscal year 1999-2000. If the total proceeds to be distributed
 910 are less than the amount received in combination from the
 911 Revenue Sharing Trust Fund for Municipalities and the former
 912 Municipal Financial Assistance Trust Fund in state fiscal year
 913 1999-2000, each municipality shall receive an amount

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914 proportionate to the amount it was due in state fiscal year
915 1999-2000.

916 7. Of the remaining proceeds:

917 a. In each fiscal year, the sum of \$29,915,500 shall be
918 divided into as many equal parts as there are counties in the
919 state, and one part shall be distributed to each county. The
920 distribution among the several counties shall begin each fiscal
921 year on or before January 5th and shall continue monthly for a
922 total of 4 months. If a local or special law required that any
923 moneys accruing to a county in fiscal year 1999-2000 under the
924 then-existing provisions of s. 550.135 be paid directly to the
925 district school board, special district, or a municipal
926 government, such payment shall continue until such time that the
927 local or special law is amended or repealed. The state covenants
928 with holders of bonds or other instruments of indebtedness
929 issued by local governments, special districts, or district
930 school boards prior to July 1, 2000, that it is not the intent
931 of this subparagraph to adversely affect the rights of those
932 holders or relieve local governments, special districts, or
933 district school boards of the duty to meet their obligations as
934 a result of previous pledges or assignments or trusts entered
935 into which obligated funds received from the distribution to
936 county governments under then-existing s. 550.135. This
937 distribution specifically is in lieu of funds distributed under
938 s. 550.135 prior to July 1, 2000.

939 b. The department shall distribute \$166,667 monthly
940 pursuant to s. 288.1162 to each applicant that has been
941 certified as a "facility for a new professional sports

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942 franchise" or a "facility for a retained professional sports
943 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
944 distributed monthly by the department to each applicant that has
945 been certified as a "facility for a retained spring training
946 franchise" pursuant to s. 288.1162; however, not more than
947 \$416,670 may be distributed monthly in the aggregate to all
948 certified facilities for a retained spring training franchise.
949 Distributions shall begin 60 days following such certification
950 and shall continue for not more than 30 years. Nothing contained
951 in this paragraph shall be construed to allow an applicant
952 certified pursuant to s. 288.1162 to receive more in
953 distributions than actually expended by the applicant for the
954 public purposes provided for in s. 288.1162(6).

955 c. Beginning 30 days after notice by the Office of
956 Tourism, Trade, and Economic Development to the Department of
957 Revenue that an applicant has been certified as the professional
958 golf hall of fame pursuant to s. 288.1168 and is open to the
959 public, \$166,667 shall be distributed monthly, for up to 300
960 months, to the applicant.

961 d. Beginning 30 days after notice by the Office of
962 Tourism, Trade, and Economic Development to the Department of
963 Revenue that the applicant has been certified as the
964 International Game Fish Association World Center facility
965 pursuant to s. 288.1169, and the facility is open to the public,
966 \$83,333 shall be distributed monthly, for up to 168 months, to
967 the applicant. This distribution is subject to reduction
968 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
969 made, after certification and before July 1, 2000.

970 8. All other proceeds shall remain with the General
 971 Revenue Fund.

972 Section 11. Effective July 1, 2012, subsections (1), (3),
 973 and (6) of section 212.03, Florida Statutes, as amended by this
 974 act, are amended to read:

975 212.03 Transient rentals tax; rate, procedure,
 976 enforcement, exemptions.--

977 (1) It is hereby declared to be the legislative intent
 978 that every person is exercising a taxable privilege who engages
 979 in the business of renting, leasing, letting, or granting a
 980 license to use any living quarters or sleeping or housekeeping
 981 accommodations in, from, or a part of, or in connection with any
 982 hotel, apartment house, roominghouse, or tourist or trailer
 983 camp. However, any person who rents, leases, lets, or grants a
 984 license to others to use, occupy, or enter upon any living
 985 quarters or sleeping or housekeeping accommodations in apartment
 986 houses, roominghouses, tourist camps, or trailer camps, and who
 987 exclusively enters into a bona fide written agreement for
 988 continuous residence for longer than 6 months in duration at
 989 such property is not exercising a taxable privilege. For the
 990 exercise of such taxable privilege, a tax is hereby levied in an
 991 amount equal to 6 ~~7~~ percent of and on the total rental charged
 992 for such living quarters or sleeping or housekeeping
 993 accommodations by the person charging or collecting the rental.
 994 Such tax shall apply to hotels, apartment houses, roominghouses,
 995 or tourist or trailer camps whether or not there is in
 996 connection with any of the same any dining rooms, cafes, or

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997 other places where meals or lunches are sold or served to
 998 guests.

999 (3) When rentals are received by way of property, goods,
 1000 wares, merchandise, services, or other things of value, the tax
 1001 shall be at the rate of 6 7 percent of the value of the
 1002 property, goods, wares, merchandise, services, or other things
 1003 of value.

1004 (6) It is the legislative intent that every person is
 1005 engaging in a taxable privilege who leases or rents parking or
 1006 storage spaces for motor vehicles in parking lots or garages,
 1007 who leases or rents docking or storage spaces for boats in boat
 1008 docks or marinas, or who leases or rents tie-down or storage
 1009 space for aircraft at airports. For the exercise of this
 1010 privilege, a tax is hereby levied at the rate of 6 7 percent on
 1011 the total rental charged.

1012 Section 12. Effective July 1, 2012, paragraphs (c) and (d)
 1013 of subsection (1) of section 212.031, Florida Statutes, as
 1014 amended by this act, are amended to read:

1015 212.031 Tax on rental or license fee for use of real
 1016 property.--

1017 (1)

1018 (c) For the exercise of such privilege, a tax is levied in
 1019 an amount equal to 6 7 percent of and on the total rent or
 1020 license fee charged for such real property by the person
 1021 charging or collecting the rental or license fee. The total rent
 1022 or license fee charged for such real property shall include
 1023 payments for the granting of a privilege to use or occupy real
 1024 property for any purpose and shall include base rent, percentage

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1025 rents, or similar charges. Such charges shall be included in the
 1026 total rent or license fee subject to tax under this section
 1027 whether or not they can be attributed to the ability of the
 1028 lessor's or licensor's property as used or operated to attract
 1029 customers. Payments for intrinsically valuable personal property
 1030 such as franchises, trademarks, service marks, logos, or patents
 1031 are not subject to tax under this section. In the case of a
 1032 contractual arrangement that provides for both payments taxable
 1033 as total rent or license fee and payments not subject to tax,
 1034 the tax shall be based on a reasonable allocation of such
 1035 payments and shall not apply to that portion which is for the
 1036 nontaxable payments.

1037 (d) When the rental or license fee of any such real
 1038 property is paid by way of property, goods, wares, merchandise,
 1039 services, or other thing of value, the tax shall be at the rate
 1040 of 6 7 percent of the value of the property, goods, wares,
 1041 merchandise, services, or other thing of value.

1042 Section 13. Effective July 1, 2012, paragraph (b) of
 1043 subsection (1) and paragraph (a) of subsection (2) of section
 1044 212.04, Florida Statutes, as amended by this act, are amended to
 1045 read:

1046 212.04 Admissions tax; rate, procedure, enforcement.--

1047 (1)

1048 (b) For the exercise of such privilege, a tax is levied at
 1049 the rate of 6 7 percent of sales price, or the actual value
 1050 received from such admissions, which 6 7 percent shall be added
 1051 to and collected with all such admissions from the purchaser
 1052 thereof, and such tax shall be paid for the exercise of the

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1053 | privilege as defined in the preceding paragraph. Each ticket
1054 | must show on its face the actual sales price of the admission,
1055 | or each dealer selling the admission must prominently display at
1056 | the box office or other place where the admission charge is made
1057 | a notice disclosing the price of the admission, and the tax
1058 | shall be computed and collected on the basis of the actual price
1059 | of the admission charged by the dealer. The sale price or actual
1060 | value of admission shall, for the purpose of this chapter, be
1061 | that price remaining after deduction of federal taxes and state
1062 | or locally imposed or authorized seat surcharges, taxes, or
1063 | fees, if any, imposed upon such admission. The sale price or
1064 | actual value does not include separately stated ticket service
1065 | charges that are imposed by a facility ticket office or a
1066 | ticketing service and added to a separately stated, established
1067 | ticket price. The rate of tax on each admission shall be
1068 | according to the brackets established by s. 212.12(9).

1069 | (2)(a)1. No tax shall be levied on admissions to athletic
1070 | or other events sponsored by elementary schools, junior high
1071 | schools, middle schools, high schools, community colleges,
1072 | public or private colleges and universities, deaf and blind
1073 | schools, facilities of the youth services programs of the
1074 | Department of Children and Family Services, and state
1075 | correctional institutions when only student, faculty, or inmate
1076 | talent is used. However, this exemption shall not apply to
1077 | admission to athletic events sponsored by a state university,
1078 | and the proceeds of the tax collected on such admissions shall
1079 | be retained and used by each institution to support women's
1080 | athletics as provided in s. 1006.71(2)(c).

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1081 2.a. No tax shall be levied on dues, membership fees, and
1082 admission charges imposed by not-for-profit sponsoring
1083 organizations. To receive this exemption, the sponsoring
1084 organization must qualify as a not-for-profit entity under the
1085 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,
1086 as amended.

1087 b. No tax shall be levied on admission charges to an event
1088 sponsored by a governmental entity, sports authority, or sports
1089 commission when held in a convention hall, exhibition hall,
1090 auditorium, stadium, theater, arena, civic center, performing
1091 arts center, or publicly owned recreational facility and when
1092 100 percent of the risk of success or failure lies with the
1093 sponsor of the event and 100 percent of the funds at risk for
1094 the event belong to the sponsor, and student or faculty talent
1095 is not exclusively used. As used in this sub-subparagraph, the
1096 terms "sports authority" and "sports commission" mean a
1097 nonprofit organization that is exempt from federal income tax
1098 under s. 501(c)(3) of the Internal Revenue Code and that
1099 contracts with a county or municipal government for the purpose
1100 of promoting and attracting sports-tourism events to the
1101 community with which it contracts. This sub-subparagraph is
1102 repealed July 1, 2009.

1103 3. No tax shall be levied on an admission paid by a
1104 student, or on the student's behalf, to any required place of
1105 sport or recreation if the student's participation in the sport
1106 or recreational activity is required as a part of a program or
1107 activity sponsored by, and under the jurisdiction of, the

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1108 student's educational institution, provided his or her
1109 attendance is as a participant and not as a spectator.

1110 4. No tax shall be levied on admissions to the National
1111 Football League championship game, on admissions to any
1112 semifinal game or championship game of a national collegiate
1113 tournament, or on admissions to a Major League Baseball all-star
1114 game.

1115 5. A participation fee or sponsorship fee imposed by a
1116 governmental entity as described in s. 212.08(6) for an athletic
1117 or recreational program is exempt when the governmental entity
1118 by itself, or in conjunction with an organization exempt under
1119 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
1120 sponsors, administers, plans, supervises, directs, and controls
1121 the athletic or recreational program.

1122 6. Also exempt from the tax imposed by this section to the
1123 extent provided in this subparagraph are admissions to live
1124 theater, live opera, or live ballet productions in this state
1125 which are sponsored by an organization that has received a
1126 determination from the Internal Revenue Service that the
1127 organization is exempt from federal income tax under s.
1128 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
1129 the organization actively participates in planning and
1130 conducting the event, is responsible for the safety and success
1131 of the event, is organized for the purpose of sponsoring live
1132 theater, live opera, or live ballet productions in this state,
1133 has more than 10,000 subscribing members and has among the
1134 stated purposes in its charter the promotion of arts education
1135 in the communities which it serves, and will receive at least 20

1136 percent of the net profits, if any, of the events which the
 1137 organization sponsors and will bear the risk of at least 20
 1138 percent of the losses, if any, from the events which it sponsors
 1139 if the organization employs other persons as agents to provide
 1140 services in connection with a sponsored event. Prior to March 1
 1141 of each year, such organization may apply to the department for
 1142 a certificate of exemption for admissions to such events
 1143 sponsored in this state by the organization during the
 1144 immediately following state fiscal year. The application shall
 1145 state the total dollar amount of admissions receipts collected
 1146 by the organization or its agents from such events in this state
 1147 sponsored by the organization or its agents in the year
 1148 immediately preceding the year in which the organization applies
 1149 for the exemption. Such organization shall receive the exemption
 1150 only to the extent of \$1.5 million multiplied by the ratio that
 1151 such receipts bear to the total of such receipts of all
 1152 organizations applying for the exemption in such year; however,
 1153 in no event shall such exemption granted to any organization
 1154 exceed 6 7 percent of such admissions receipts collected by the
 1155 organization or its agents in the year immediately preceding the
 1156 year in which the organization applies for the exemption. Each
 1157 organization receiving the exemption shall report each month to
 1158 the department the total admissions receipts collected from such
 1159 events sponsored by the organization during the preceding month
 1160 and shall remit to the department an amount equal to 6 7 percent
 1161 of such receipts reduced by any amount remaining under the
 1162 exemption. Tickets for such events sold by such organizations
 1163 shall not reflect the tax otherwise imposed under this section.

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1164 7. Also exempt from the tax imposed by this section are
 1165 entry fees for participation in freshwater fishing tournaments.

1166 8. Also exempt from the tax imposed by this section are
 1167 participation or entry fees charged to participants in a game,
 1168 race, or other sport or recreational event if spectators are
 1169 charged a taxable admission to such event.

1170 9. No tax shall be levied on admissions to any postseason
 1171 collegiate football game sanctioned by the National Collegiate
 1172 Athletic Association.

1173 Section 14. Effective July 1, 2012, subsection (1) of
 1174 section 212.05, Florida Statutes, as amended by this act, is
 1175 amended to read:

1176 212.05 Sales, storage, use tax.--It is hereby declared to
 1177 be the legislative intent that every person is exercising a
 1178 taxable privilege who engages in the business of selling
 1179 tangible personal property at retail in this state, including
 1180 the business of making mail order sales, or who rents or
 1181 furnishes any of the things or services taxable under this
 1182 chapter, or who stores for use or consumption in this state any
 1183 item or article of tangible personal property as defined herein
 1184 and who leases or rents such property within the state.

1185 (1) For the exercise of such privilege, a tax is levied on
 1186 each taxable transaction or incident, which tax is due and
 1187 payable as follows:

1188 (a)1.a. At the rate of 6 ~~7~~ percent of the sales price of
 1189 each item or article of tangible personal property when sold at
 1190 retail in this state, computed on each taxable sale for the

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1191 purpose of remitting the amount of tax due the state, and
1192 including each and every retail sale.

1193 b. Each occasional or isolated sale of an aircraft, boat,
1194 mobile home, or motor vehicle of a class or type which is
1195 required to be registered, licensed, titled, or documented in
1196 this state or by the United States Government shall be subject
1197 to tax at the rate provided in this paragraph. The department
1198 shall by rule adopt any nationally recognized publication for
1199 valuation of used motor vehicles as the reference price list for
1200 any used motor vehicle which is required to be licensed pursuant
1201 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1202 party to an occasional or isolated sale of such a vehicle
1203 reports to the tax collector a sales price which is less than 80
1204 percent of the average loan price for the specified model and
1205 year of such vehicle as listed in the most recent reference
1206 price list, the tax levied under this paragraph shall be
1207 computed by the department on such average loan price unless the
1208 parties to the sale have provided to the tax collector an
1209 affidavit signed by each party, or other substantial proof,
1210 stating the actual sales price. Any party to such sale who
1211 reports a sales price less than the actual sales price is guilty
1212 of a misdemeanor of the first degree, punishable as provided in
1213 s. 775.082 or s. 775.083. The department shall collect or
1214 attempt to collect from such party any delinquent sales taxes.
1215 In addition, such party shall pay any tax due and any penalty
1216 and interest assessed plus a penalty equal to twice the amount
1217 of the additional tax owed. Notwithstanding any other provision

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1218 of law, the Department of Revenue may waive or compromise any
 1219 penalty imposed pursuant to this subparagraph.

1220 2. This paragraph does not apply to the sale of a boat or
 1221 aircraft by or through a registered dealer under this chapter to
 1222 a purchaser who, at the time of taking delivery, is a
 1223 nonresident of this state, does not make his or her permanent
 1224 place of abode in this state, and is not engaged in carrying on
 1225 in this state any employment, trade, business, or profession in
 1226 which the boat or aircraft will be used in this state, or is a
 1227 corporation none of the officers or directors of which is a
 1228 resident of, or makes his or her permanent place of abode in,
 1229 this state, or is a noncorporate entity that has no individual
 1230 vested with authority to participate in the management,
 1231 direction, or control of the entity's affairs who is a resident
 1232 of, or makes his or her permanent abode in, this state. For
 1233 purposes of this exemption, either a registered dealer acting on
 1234 his or her own behalf as seller, a registered dealer acting as
 1235 broker on behalf of a seller, or a registered dealer acting as
 1236 broker on behalf of the purchaser may be deemed to be the
 1237 selling dealer. This exemption shall not be allowed unless:

1238 a. The purchaser removes a qualifying boat, as described
 1239 in sub-subparagraph f., from the state within 90 days after the
 1240 date of purchase or the purchaser removes a nonqualifying boat
 1241 or an aircraft from this state within 10 days after the date of
 1242 purchase or, when the boat or aircraft is repaired or altered,
 1243 within 20 days after completion of the repairs or alterations;

1244 b. The purchaser, within 30 days from the date of
 1245 departure, shall provide the department with written proof that

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1246 the purchaser licensed, registered, titled, or documented the
1247 boat or aircraft outside the state. If such written proof is
1248 unavailable, within 30 days the purchaser shall provide proof
1249 that the purchaser applied for such license, title,
1250 registration, or documentation. The purchaser shall forward to
1251 the department proof of title, license, registration, or
1252 documentation upon receipt.

1253 c. The purchaser, within 10 days of removing the boat or
1254 aircraft from Florida, shall furnish the department with proof
1255 of removal in the form of receipts for fuel, dockage, slippage,
1256 tie-down, or hangaring from outside of Florida. The information
1257 so provided must clearly and specifically identify the boat or
1258 aircraft;

1259 d. The selling dealer, within 5 days of the date of sale,
1260 shall provide to the department a copy of the sales invoice,
1261 closing statement, bills of sale, and the original affidavit
1262 signed by the purchaser attesting that he or she has read the
1263 provisions of this section;

1264 e. The seller makes a copy of the affidavit a part of his
1265 or her record for as long as required by s. 213.35; and

1266 f. Unless the nonresident purchaser of a boat of 5 net
1267 tons of admeasurement or larger intends to remove the boat from
1268 this state within 10 days after the date of purchase or when the
1269 boat is repaired or altered, within 20 days after completion of
1270 the repairs or alterations, the nonresident purchaser shall
1271 apply to the selling dealer for a decal which authorizes 90 days
1272 after the date of purchase for removal of the boat. The
1273 department is authorized to issue decals in advance to dealers.

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1274 The number of decals issued in advance to a dealer shall be
1275 consistent with the volume of the dealer's past sales of boats
1276 which qualify under this sub-subparagraph. The selling dealer or
1277 his or her agent shall mark and affix the decals to qualifying
1278 boats in the manner prescribed by the department, prior to
1279 delivery of the boat.

1280 (I) The department is hereby authorized to charge dealers
1281 a fee sufficient to recover the costs of decals issued.

1282 (II) The proceeds from the sale of decals will be
1283 deposited into the administrative trust fund.

1284 (III) Decals shall display information to identify the
1285 boat as a qualifying boat under this sub-subparagraph,
1286 including, but not limited to, the decal's date of expiration.

1287 (IV) The department is authorized to require dealers who
1288 purchase decals to file reports with the department and may
1289 prescribe all necessary records by rule. All such records are
1290 subject to inspection by the department.

1291 (V) Any dealer or his or her agent who issues a decal
1292 falsely, fails to affix a decal, mismarks the expiration date of
1293 a decal, or fails to properly account for decals will be
1294 considered prima facie to have committed a fraudulent act to
1295 evade the tax and will be liable for payment of the tax plus a
1296 mandatory penalty of 200 percent of the tax, and shall be liable
1297 for fine and punishment as provided by law for a conviction of a
1298 misdemeanor of the first degree, as provided in s. 775.082 or s.
1299 775.083.

1300 (VI) Any nonresident purchaser of a boat who removes a
1301 decal prior to permanently removing the boat from the state, or

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1302 defaces, changes, modifies, or alters a decal in a manner
 1303 affecting its expiration date prior to its expiration, or who
 1304 causes or allows the same to be done by another, will be
 1305 considered prima facie to have committed a fraudulent act to
 1306 evade the tax and will be liable for payment of the tax plus a
 1307 mandatory penalty of 200 percent of the tax, and shall be liable
 1308 for fine and punishment as provided by law for a conviction of a
 1309 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1310 775.083.

1311 (VII) The department is authorized to adopt rules
 1312 necessary to administer and enforce this subparagraph and to
 1313 publish the necessary forms and instructions.

1314 (VIII) The department is hereby authorized to adopt
 1315 emergency rules pursuant to s. 120.54(4) to administer and
 1316 enforce the provisions of this subparagraph.

1317
 1318 If the purchaser fails to remove the qualifying boat from this
 1319 state within 90 days after purchase or a nonqualifying boat or
 1320 an aircraft from this state within 10 days after purchase or,
 1321 when the boat or aircraft is repaired or altered, within 20 days
 1322 after completion of such repairs or alterations, or permits the
 1323 boat or aircraft to return to this state within 6 months from
 1324 the date of departure, or if the purchaser fails to furnish the
 1325 department with any of the documentation required by this
 1326 subparagraph within the prescribed time period, the purchaser
 1327 shall be liable for use tax on the cost price of the boat or
 1328 aircraft and, in addition thereto, payment of a penalty to the
 1329 Department of Revenue equal to the tax payable. This penalty

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1330 shall be in lieu of the penalty imposed by s. 212.12(2) and is
1331 mandatory and shall not be waived by the department. The 90-day
1332 period following the sale of a qualifying boat tax-exempt to a
1333 nonresident may not be tolled for any reason. Notwithstanding
1334 other provisions of this paragraph to the contrary, an aircraft
1335 purchased in this state under the provisions of this paragraph
1336 may be returned to this state for repairs within 6 months after
1337 the date of its departure without being in violation of the law
1338 and without incurring liability for the payment of tax or
1339 penalty on the purchase price of the aircraft if the aircraft is
1340 removed from this state within 20 days after the completion of
1341 the repairs and if such removal can be demonstrated by invoices
1342 for fuel, tie-down, hangar charges issued by out-of-state
1343 vendors or suppliers, or similar documentation.

1344 (b) At the rate of 6 ~~7~~ percent of the cost price of each
1345 item or article of tangible personal property when the same is
1346 not sold but is used, consumed, distributed, or stored for use
1347 or consumption in this state; however, for tangible property
1348 originally purchased exempt from tax for use exclusively for
1349 lease and which is converted to the owner's own use, tax may be
1350 paid on the fair market value of the property at the time of
1351 conversion. If the fair market value of the property cannot be
1352 determined, use tax at the time of conversion shall be based on
1353 the owner's acquisition cost. Under no circumstances may the
1354 aggregate amount of sales tax from leasing the property and use
1355 tax due at the time of conversion be less than the total sales
1356 tax that would have been due on the original acquisition cost
1357 paid by the owner.

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1358 (c) At the rate of 6 7 percent of the gross proceeds
 1359 derived from the lease or rental of tangible personal property,
 1360 as defined herein; however, the following special provisions
 1361 apply to the lease or rental of motor vehicles:

1362 1. When a motor vehicle is leased or rented for a period
 1363 of less than 12 months:

1364 a. If the motor vehicle is rented in Florida, the entire
 1365 amount of such rental is taxable, even if the vehicle is dropped
 1366 off in another state.

1367 b. If the motor vehicle is rented in another state and
 1368 dropped off in Florida, the rental is exempt from Florida tax.

1369 2. Except as provided in subparagraph 3., for the lease or
 1370 rental of a motor vehicle for a period of not less than 12
 1371 months, sales tax is due on the lease or rental payments if the
 1372 vehicle is registered in this state; provided, however, that no
 1373 tax shall be due if the taxpayer documents use of the motor
 1374 vehicle outside this state and tax is being paid on the lease or
 1375 rental payments in another state.

1376 3. The tax imposed by this chapter does not apply to the
 1377 lease or rental of a commercial motor vehicle as defined in s.
 1378 316.003(66)(a) to one lessee or rentee for a period of not less
 1379 than 12 months when tax was paid on the purchase price of such
 1380 vehicle by the lessor. To the extent tax was paid with respect
 1381 to the purchase of such vehicle in another state, territory of
 1382 the United States, or the District of Columbia, the Florida tax
 1383 payable shall be reduced in accordance with the provisions of s.
 1384 212.06(7). This subparagraph shall only be available when the
 1385 lease or rental of such property is an established business or

1386 part of an established business or the same is incidental or
 1387 germane to such business.

1388 (d) At the rate of 6 7 percent of the lease or rental
 1389 price paid by a lessee or rentee, or contracted or agreed to be
 1390 paid by a lessee or rentee, to the owner of the tangible
 1391 personal property.

1392 (e)1. At the rate of 6 7 percent on charges for:

1393 a. Prepaid calling arrangements. The tax on charges for
 1394 prepaid calling arrangements shall be collected at the time of
 1395 sale and remitted by the selling dealer.

1396 (I) "Prepaid calling arrangement" means the separately
 1397 stated retail sale by advance payment of communications services
 1398 that consist exclusively of telephone calls originated by using
 1399 an access number, authorization code, or other means that may be
 1400 manually, electronically, or otherwise entered and that are sold
 1401 in predetermined units or dollars whose number declines with use
 1402 in a known amount.

1403 (II) If the sale or recharge of the prepaid calling
 1404 arrangement does not take place at the dealer's place of
 1405 business, it shall be deemed to take place at the customer's
 1406 shipping address or, if no item is shipped, at the customer's
 1407 address or the location associated with the customer's mobile
 1408 telephone number.

1409 (III) The sale or recharge of a prepaid calling
 1410 arrangement shall be treated as a sale of tangible personal
 1411 property for purposes of this chapter, whether or not a tangible
 1412 item evidencing such arrangement is furnished to the purchaser,

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1413 and such sale within this state subjects the selling dealer to
 1414 the jurisdiction of this state for purposes of this subsection.

1415 b. The installation of telecommunication and telegraphic
 1416 equipment.

1417 c. Electrical power or energy, except that the tax rate
 1418 for charges for electrical power or energy is 7 & percent.

1419 2. The provisions of s. 212.17(3), regarding credit for
 1420 tax paid on charges subsequently found to be worthless, shall be
 1421 equally applicable to any tax paid under the provisions of this
 1422 section on charges for prepaid calling arrangements,
 1423 telecommunication or telegraph services, or electric power
 1424 subsequently found to be uncollectible. The word "charges" in
 1425 this paragraph does not include any excise or similar tax levied
 1426 by the Federal Government, any political subdivision of the
 1427 state, or any municipality upon the purchase, sale, or recharge
 1428 of prepaid calling arrangements or upon the purchase or sale of
 1429 telecommunication, television system program, or telegraph
 1430 service or electric power, which tax is collected by the seller
 1431 from the purchaser.

1432 (f) At the rate of 6 7 percent on the sale, rental, use,
 1433 consumption, or storage for use in this state of machines and
 1434 equipment, and parts and accessories therefor, used in
 1435 manufacturing, processing, compounding, producing, mining, or
 1436 quarrying personal property for sale or to be used in furnishing
 1437 communications, transportation, or public utility services.

1438 (g)1. At the rate of 6 7 percent on the retail price of
 1439 newspapers and magazines sold or used in Florida.

1440 2. Notwithstanding other provisions of this chapter,
 1441 inserts of printed materials which are distributed with a
 1442 newspaper or magazine are a component part of the newspaper or
 1443 magazine, and neither the sale nor use of such inserts is
 1444 subject to tax when:

1445 a. Printed by a newspaper or magazine publisher or
 1446 commercial printer and distributed as a component part of a
 1447 newspaper or magazine, which means that the items after being
 1448 printed are delivered directly to a newspaper or magazine
 1449 publisher by the printer for inclusion in editions of the
 1450 distributed newspaper or magazine;

1451 b. Such publications are labeled as part of the designated
 1452 newspaper or magazine publication into which they are to be
 1453 inserted; and

1454 c. The purchaser of the insert presents a resale
 1455 certificate to the vendor stating that the inserts are to be
 1456 distributed as a component part of a newspaper or magazine.

1457 (h)1. A tax is imposed at the rate of 4 ~~5~~ percent on the
 1458 charges for the use of coin-operated amusement machines. The tax
 1459 shall be calculated by dividing the gross receipts from such
 1460 charges for the applicable reporting period by a divisor,
 1461 determined as provided in this subparagraph, to compute gross
 1462 taxable sales, and then subtracting gross taxable sales from
 1463 gross receipts to arrive at the amount of tax due. For counties
 1464 that do not impose a discretionary sales surtax, the divisor is
 1465 equal to 1.04 ~~1.05~~; for counties that impose a 0.5 percent
 1466 discretionary sales surtax, the divisor is equal to 1.045 ~~1.055~~;
 1467 for counties that impose a 1 percent discretionary sales surtax,

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1468 the divisor is equal to 1.050 ~~1.060~~; and for counties that
 1469 impose a 2 percent sales surtax, the divisor is equal to 1.060
 1470 ~~1.070~~. If a county imposes a discretionary sales surtax that is
 1471 not listed in this subparagraph, the department shall make the
 1472 applicable divisor available in an electronic format or
 1473 otherwise. Additional divisors shall bear the same mathematical
 1474 relationship to the next higher and next lower divisors as the
 1475 new surtax rate bears to the next higher and next lower surtax
 1476 rates for which divisors have been established. When a machine
 1477 is activated by a slug, token, coupon, or any similar device
 1478 which has been purchased, the tax is on the price paid by the
 1479 user of the device for such device.

1480 2. As used in this paragraph, the term "operator" means
 1481 any person who possesses a coin-operated amusement machine for
 1482 the purpose of generating sales through that machine and who is
 1483 responsible for removing the receipts from the machine.

1484 a. If the owner of the machine is also the operator of it,
 1485 he or she shall be liable for payment of the tax without any
 1486 deduction for rent or a license fee paid to a location owner for
 1487 the use of any real property on which the machine is located.

1488 b. If the owner or lessee of the machine is also its
 1489 operator, he or she shall be liable for payment of the tax on
 1490 the purchase or lease of the machine, as well as the tax on
 1491 sales generated through the machine.

1492 c. If the proprietor of the business where the machine is
 1493 located does not own the machine, he or she shall be deemed to
 1494 be the lessee and operator of the machine and is responsible for
 1495 the payment of the tax on sales, unless such responsibility is

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1496 otherwise provided for in a written agreement between him or her
1497 and the machine owner.

1498 3.a. An operator of a coin-operated amusement machine may
1499 not operate or cause to be operated in this state any such
1500 machine until the operator has registered with the department
1501 and has conspicuously displayed an identifying certificate
1502 issued by the department. The identifying certificate shall be
1503 issued by the department upon application from the operator. The
1504 identifying certificate shall include a unique number, and the
1505 certificate shall be permanently marked with the operator's
1506 name, the operator's sales tax number, and the maximum number of
1507 machines to be operated under the certificate. An identifying
1508 certificate shall not be transferred from one operator to
1509 another. The identifying certificate must be conspicuously
1510 displayed on the premises where the coin-operated amusement
1511 machines are being operated.

1512 b. The operator of the machine must obtain an identifying
1513 certificate before the machine is first operated in the state
1514 and by July 1 of each year thereafter. The annual fee for each
1515 certificate shall be based on the number of machines identified
1516 on the application times \$30 and is due and payable upon
1517 application for the identifying device. The application shall
1518 contain the operator's name, sales tax number, business address
1519 where the machines are being operated, and the number of
1520 machines in operation at that place of business by the operator.
1521 No operator may operate more machines than are listed on the
1522 certificate. A new certificate is required if more machines are
1523 being operated at that location than are listed on the

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1524 certificate. The fee for the new certificate shall be based on
1525 the number of additional machines identified on the application
1526 form times \$30.

1527 c. A penalty of \$250 per machine is imposed on the
1528 operator for failing to properly obtain and display the required
1529 identifying certificate. A penalty of \$250 is imposed on the
1530 lessee of any machine placed in a place of business without a
1531 proper current identifying certificate. Such penalties shall
1532 apply in addition to all other applicable taxes, interest, and
1533 penalties.

1534 d. Operators of coin-operated amusement machines must
1535 obtain a separate sales and use tax certificate of registration
1536 for each county in which such machines are located. One sales
1537 and use tax certificate of registration is sufficient for all of
1538 the operator's machines within a single county.

1539 4. The provisions of this paragraph do not apply to coin-
1540 operated amusement machines owned and operated by churches or
1541 synagogues.

1542 5. In addition to any other penalties imposed by this
1543 chapter, a person who knowingly and willfully violates any
1544 provision of this paragraph commits a misdemeanor of the second
1545 degree, punishable as provided in s. 775.082 or s. 775.083.

1546 6. The department may adopt rules necessary to administer
1547 the provisions of this paragraph.

1548 (i)1. At the rate of 6 ~~7~~ percent on charges for all:

1549 a. Detective, burglar protection, and other protection
1550 services (SIC Industry Numbers 7381 and 7382). Any law
1551 enforcement officer, as defined in s. 943.10, who is performing

1552 approved duties as determined by his or her local law
 1553 enforcement agency in his or her capacity as a law enforcement
 1554 officer, and who is subject to the direct and immediate command
 1555 of his or her law enforcement agency, and in the law enforcement
 1556 officer's uniform as authorized by his or her law enforcement
 1557 agency, is performing law enforcement and public safety services
 1558 and is not performing detective, burglar protection, or other
 1559 protective services, if the law enforcement officer is
 1560 performing his or her approved duties in a geographical area in
 1561 which the law enforcement officer has arrest jurisdiction. Such
 1562 law enforcement and public safety services are not subject to
 1563 tax irrespective of whether the duty is characterized as "extra
 1564 duty," "off-duty," or "secondary employment," and irrespective
 1565 of whether the officer is paid directly or through the officer's
 1566 agency by an outside source. The term "law enforcement officer"
 1567 includes full-time or part-time law enforcement officers, and
 1568 any auxiliary law enforcement officer, when such auxiliary law
 1569 enforcement officer is working under the direct supervision of a
 1570 full-time or part-time law enforcement officer.

1571 b. Nonresidential cleaning and nonresidential pest control
 1572 services (SIC Industry Group Number 734).

1573 2. As used in this paragraph, "SIC" means those
 1574 classifications contained in the Standard Industrial
 1575 Classification Manual, 1987, as published by the Office of
 1576 Management and Budget, Executive Office of the President.

1577 3. Charges for detective, burglar protection, and other
 1578 protection security services performed in this state but used
 1579 outside this state are exempt from taxation. Charges for

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1580 | detective, burglar protection, and other protection security
 1581 | services performed outside this state and used in this state are
 1582 | subject to tax.

1583 | 4. If a transaction involves both the sale or use of a
 1584 | service taxable under this paragraph and the sale or use of a
 1585 | service or any other item not taxable under this chapter, the
 1586 | consideration paid must be separately identified and stated with
 1587 | respect to the taxable and exempt portions of the transaction or
 1588 | the entire transaction shall be presumed taxable. The burden
 1589 | shall be on the seller of the service or the purchaser of the
 1590 | service, whichever applicable, to overcome this presumption by
 1591 | providing documentary evidence as to which portion of the
 1592 | transaction is exempt from tax. The department is authorized to
 1593 | adjust the amount of consideration identified as the taxable and
 1594 | exempt portions of the transaction; however, a determination
 1595 | that the taxable and exempt portions are inaccurately stated and
 1596 | that the adjustment is applicable must be supported by
 1597 | substantial competent evidence.

1598 | 5. Each seller of services subject to sales tax pursuant
 1599 | to this paragraph shall maintain a monthly log showing each
 1600 | transaction for which sales tax was not collected because the
 1601 | services meet the requirements of subparagraph 3. for out-of-
 1602 | state use. The log must identify the purchaser's name, location
 1603 | and mailing address, and federal employer identification number,
 1604 | if a business, or the social security number, if an individual,
 1605 | the service sold, the price of the service, the date of sale,
 1606 | the reason for the exemption, and the sales invoice number. The
 1607 | monthly log shall be maintained pursuant to the same

1608 requirements and subject to the same penalties imposed for the
 1609 keeping of similar records pursuant to this chapter.

1610 (j)1. Notwithstanding any other provision of this chapter,
 1611 there is hereby levied a tax on the sale, use, consumption, or
 1612 storage for use in this state of any coin or currency, whether
 1613 in circulation or not, when such coin or currency:

1614 a. Is not legal tender;

1615 b. If legal tender, is sold, exchanged, or traded at a
 1616 rate in excess of its face value; or

1617 c. Is sold, exchanged, or traded at a rate based on its
 1618 precious metal content.

1619 2. Such tax shall be at a rate of 6 ~~7~~ percent of the price
 1620 at which the coin or currency is sold, exchanged, or traded,
 1621 except that, with respect to a coin or currency which is legal
 1622 tender of the United States and which is sold, exchanged, or
 1623 traded, such tax shall not be levied.

1624 3. There are exempt from this tax exchanges of coins or
 1625 currency which are in general circulation in, and legal tender
 1626 of, one nation for coins or currency which are in general
 1627 circulation in, and legal tender of, another nation when
 1628 exchanged solely for use as legal tender and at an exchange rate
 1629 based on the relative value of each as a medium of exchange.

1630 4. With respect to any transaction that involves the sale
 1631 of coins or currency taxable under this paragraph in which the
 1632 taxable amount represented by the sale of such coins or currency
 1633 exceeds \$500, the entire amount represented by the sale of such
 1634 coins or currency is exempt from the tax imposed under this
 1635 paragraph. The dealer must maintain proper documentation, as

1636 prescribed by rule of the department, to identify that portion
 1637 of a transaction which involves the sale of coins or currency
 1638 and is exempt under this subparagraph.

1639 (k) At the rate of 6 7 percent of the sales price of each
 1640 gallon of diesel fuel not taxed under chapter 206 purchased for
 1641 use in a vessel.

1642 (l) Florists located in this state are liable for sales
 1643 tax on sales to retail customers regardless of where or by whom
 1644 the items sold are to be delivered. Florists located in this
 1645 state are not liable for sales tax on payments received from
 1646 other florists for items delivered to customers in this state.

1647 (m) Operators of game concessions or other concessionaires
 1648 who customarily award tangible personal property as prizes may,
 1649 in lieu of paying tax on the cost price of such property, pay
 1650 tax on 25 percent of the gross receipts from such concession
 1651 activity.

1652 Section 15. Effective July 1, 2012, subsection (2) of
 1653 section 212.0501, Florida Statutes, as amended by this act, is
 1654 amended to read:

1655 212.0501 Tax on diesel fuel for business purposes;
 1656 purchase, storage, and use.--

1657 (2) Each person who purchases diesel fuel for consumption,
 1658 use, or storage by a trade or business shall register as a
 1659 dealer and remit a use tax, at the rate of 6 7 percent, on the
 1660 total cost price of diesel fuel consumed.

1661 Section 16. Effective July 1, 2012, subsection (2) of
 1662 section 212.0506, Florida Statutes, as amended by this act, is
 1663 amended to read:

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1664 212.0506 Taxation of service warranties.--

1665 (2) For exercising such privilege, a tax is levied on each
 1666 taxable transaction or incident, which tax is due and payable at
 1667 the rate of 6 7 percent on the total consideration received or
 1668 to be received by any person for issuing and delivering any
 1669 service warranty.

1670 Section 17. Effective July 1, 2012, paragraph (a) of
 1671 subsection (1) of section 212.06, Florida Statutes, as amended
 1672 by this act, is amended to read:

1673 212.06 Sales, storage, use tax; collectible from dealers;
 1674 "dealer" defined; dealers to collect from purchasers;
 1675 legislative intent as to scope of tax.--

1676 (1) (a) The aforesaid tax at the rate of 6 7 percent of the
 1677 retail sales price as of the moment of sale, 6 7 percent of the
 1678 cost price as of the moment of purchase, or 6 7 percent of the
 1679 cost price as of the moment of commingling with the general mass
 1680 of property in this state, as the case may be, shall be
 1681 collectible from all dealers as herein defined on the sale at
 1682 retail, the use, the consumption, the distribution, and the
 1683 storage for use or consumption in this state of tangible
 1684 personal property or services taxable under this chapter. The
 1685 full amount of the tax on a credit sale, installment sale, or
 1686 sale made on any kind of deferred payment plan shall be due at
 1687 the moment of the transaction in the same manner as on a cash
 1688 sale.

1689 Section 18. Effective July 1, 2012, paragraph (c) of
 1690 subsection (11) of section 212.08, Florida Statutes, as amended
 1691 by this act, is amended to read:

1692 212.08 Sales, rental, use, consumption, distribution, and
 1693 storage tax; specified exemptions.--The sale at retail, the
 1694 rental, the use, the consumption, the distribution, and the
 1695 storage to be used or consumed in this state of the following
 1696 are hereby specifically exempt from the tax imposed by this
 1697 chapter.

1698 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.--

1699 (c) The maximum tax collectible under this subsection may
 1700 not exceed 6 ~~7~~ percent of the sales price of such aircraft. No
 1701 Florida tax may be imposed on the sale of such aircraft if the
 1702 state in which the aircraft will be domiciled does not allow
 1703 Florida sales or use tax to be credited against its sales or use
 1704 tax. Furthermore, no tax may be imposed on the sale of such
 1705 aircraft if the state in which the aircraft will be domiciled
 1706 has enacted a sales and use tax exemption for flyable aircraft
 1707 or if the aircraft will be domiciled outside the United States.

1708 Section 19. Effective July 1, 2012, subsections (9), (10),
 1709 and (11) of section 212.12, Florida Statutes, as amended by this
 1710 act, are amended to read:

1711 212.12 Dealer's credit for collecting tax; penalties for
 1712 noncompliance; powers of Department of Revenue in dealing with
 1713 delinquents; brackets applicable to taxable transactions;
 1714 records required.--

1715 (9) Taxes imposed by this chapter upon the privilege of
 1716 the use, consumption, storage for consumption, or sale of
 1717 tangible personal property, admissions, license fees, rentals,
 1718 communication services, and upon the sale or use of services as
 1719 herein taxed shall be collected upon the basis of an addition of

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1720 the tax imposed by this chapter to the total price of such
 1721 admissions, license fees, rentals, communication or other
 1722 services, or sale price of such article or articles that are
 1723 purchased, sold, or leased at any one time by or to a customer
 1724 or buyer; the dealer, or person charged herein, is required to
 1725 pay a privilege tax in the amount of the tax imposed by this
 1726 chapter on the total of his or her gross sales of tangible
 1727 personal property, admissions, license fees, rentals, and
 1728 communication services or to collect a tax upon the sale or use
 1729 of services, and such person or dealer shall add the tax imposed
 1730 by this chapter to the price, license fee, rental, or
 1731 admissions, and communication or other services and collect the
 1732 total sum from the purchaser, admittee, licensee, lessee, or
 1733 consumer. The department shall make available in an electronic
 1734 format or otherwise the tax amounts and the following brackets
 1735 applicable to all transactions taxable at the rate of 6 ~~7~~
 1736 percent:

1737 (a) On single sales of less than 10 cents, no tax shall be
 1738 added.

1739 (b) On single sales in amounts from 10 cents to 16 ~~14~~
 1740 cents, both inclusive, 1 cent shall be added for taxes.

1741 (c) On sales in amounts from 17 ~~15~~ cents to 33 ~~28~~ cents,
 1742 both inclusive, 2 cents shall be added for taxes.

1743 (d) On sales in amounts from 34 ~~29~~ cents to 50 ~~42~~ cents,
 1744 both inclusive, 3 cents shall be added for taxes.

1745 (e) On sales in amounts from 51 ~~43~~ cents to 66 ~~57~~ cents,
 1746 both inclusive, 4 cents shall be added for taxes.

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1747 (f) On sales in amounts from 67 ~~58~~ cents to 83 ~~74~~ cents,
 1748 both inclusive, 5 cents shall be added for taxes.

1749 (g) On sales in amounts from 84 ~~72~~ cents to \$1 ~~85~~, both
 1750 inclusive, 6 cents shall be added for taxes.

1751 ~~(h) On sales in amounts from 86 cents to \$1, both~~
 1752 ~~inclusive, 7 cents shall be added for taxes.~~

1753 (h) ~~(i)~~ On sales in amounts of more than \$1, 6 ~~7~~ percent
 1754 shall be charged upon each dollar of price, plus the appropriate
 1755 bracket charge upon any fractional part of a dollar.

1756 (10) In counties which have adopted a discretionary sales
 1757 surtax at the rate of 1 percent, the department shall make
 1758 available in an electronic format or otherwise the tax amounts
 1759 and the following brackets applicable to all taxable
 1760 transactions that would otherwise have been transactions taxable
 1761 at the rate of 6 ~~7~~ percent:

1762 (a) On single sales of less than 10 cents, no tax shall be
 1763 added.

1764 (b) On single sales in amounts from 10 cents to 14 ~~12~~
 1765 cents, both inclusive, 1 cent shall be added for taxes.

1766 (c) On sales in amounts from 15 ~~13~~ cents to 28 ~~25~~ cents,
 1767 both inclusive, 2 cents shall be added for taxes.

1768 (d) On sales in amounts from 29 ~~26~~ cents to 42 ~~38~~ cents,
 1769 both inclusive, 3 cents shall be added for taxes.

1770 (e) On sales in amounts from 43 ~~39~~ cents to 57 ~~51~~ cents,
 1771 both inclusive, 4 cents shall be added for taxes.

1772 (f) On sales in amounts from 58 ~~52~~ cents to 71 ~~64~~ cents,
 1773 both inclusive, 5 cents shall be added for taxes.

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1774 (g) On sales in amounts from 72 ~~65~~ cents to 85 ~~77~~ cents,
 1775 both inclusive, 6 cents shall be added for taxes.

1776 (h) On sales in amounts from 86 ~~78~~ cents to \$1 ~~89~~ cents,
 1777 both inclusive, 7 cents shall be added for taxes.

1778 ~~(i) On sales in amounts from 90 cents to \$1, both~~
 1779 ~~inclusive, 8 cents shall be added for taxes.~~

1780 (i) ~~(j)~~ On sales in amounts from \$1 up to, and including,
 1781 the first \$5,000 in price, 7 ~~8~~ percent shall be charged upon
 1782 each dollar of price, plus the appropriate bracket charge upon
 1783 any fractional part of a dollar.

1784 (j) ~~(k)~~ On sales in amounts of more than \$5,000 in price, 7
 1785 ~~8~~ percent shall be added upon the first \$5,000 in price, and 6 ~~7~~
 1786 percent shall be added upon each dollar of price in excess of
 1787 the first \$5,000 in price, plus the bracket charges upon any
 1788 fractional part of a dollar as provided for in subsection (9).

1789 (11) The department shall make available in an electronic
 1790 format or otherwise the tax amounts and brackets applicable to
 1791 all taxable transactions that occur in counties that have a
 1792 surtax at a rate other than 1 percent which transactions would
 1793 otherwise have been transactions taxable at the rate of 6 ~~7~~
 1794 percent. Likewise, the department shall make available in an
 1795 electronic format or otherwise the tax amounts and brackets
 1796 applicable to transactions taxable at 7 ~~8~~ percent pursuant to s.
 1797 212.05(1) (e) and on transactions which would otherwise have been
 1798 so taxable in counties which have adopted a discretionary sales
 1799 surtax.

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1800 Section 20. Effective July 1, 2012, subsection (6) of
 1801 section 212.20, Florida Statutes, as amended by this act, is
 1802 amended to read:

1803 212.20 Funds collected, disposition; additional powers of
 1804 department; operational expense; refund of taxes adjudicated
 1805 unconstitutionally collected.--

1806 (6) Distribution of all proceeds under this chapter and s.
 1807 202.18(1)(b) and (2)(b) shall be as follows:

1808 (a) Proceeds from the convention development taxes
 1809 authorized under s. 212.0305 shall be reallocated to the
 1810 Convention Development Tax Clearing Trust Fund.

1811 (b) Proceeds from discretionary sales surtaxes imposed
 1812 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 1813 Discretionary Sales Surtax Clearing Trust Fund.

1814 (c) Proceeds from the fees imposed under ss.
 1815 212.05(1)(h)3. and 212.18(3) shall remain with the General
 1816 Revenue Fund.

1817 ~~(d) One-seventh of the proceeds of all other taxes and~~
 1818 ~~fees imposed pursuant to this chapter shall remain in the~~
 1819 ~~General Revenue Fund and used exclusively to fund public~~
 1820 ~~education in this state. It is the intent of the Legislature~~
 1821 ~~that these funds be used for the purpose of avoiding and~~
 1822 ~~reversing decreases in public education funding statewide.~~
 1823 ~~Priority consideration for funding shall be given to any program~~
 1824 ~~that was reduced or eliminated in fiscal year 2008-2009. This~~
 1825 ~~paragraph expires July 1, 2012.~~

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1826 (d)~~(e)~~ The proceeds of all other taxes and fees imposed
1827 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1828 and (2)(b) shall be distributed as follows:

1829 1. In any fiscal year, the greater of \$500 million, minus
1830 an amount equal to 4.6 percent of the proceeds of the taxes
1831 collected pursuant to chapter 201, or 5 percent of all other
1832 taxes and fees imposed pursuant to this chapter or remitted
1833 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1834 monthly installments into the General Revenue Fund.

1835 2. Two-tenths of one percent shall be transferred to the
1836 Ecosystem Management and Restoration Trust Fund to be used for
1837 water quality improvement and water restoration projects.

1838 3. After the distribution under subparagraphs 1. and 2.,
1839 8.814 percent of the amount remitted by a sales tax dealer
1840 located within a participating county pursuant to s. 218.61
1841 shall be transferred into the Local Government Half-cent Sales
1842 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
1843 be transferred pursuant to this subparagraph to the Local
1844 Government Half-cent Sales Tax Clearing Trust Fund shall be
1845 reduced by 0.1 percent, and the department shall distribute this
1846 amount to the Public Employees Relations Commission Trust Fund
1847 less \$5,000 each month, which shall be added to the amount
1848 calculated in subparagraph 4. and distributed accordingly.

1849 4. After the distribution under subparagraphs 1., 2., and
1850 3., 0.095 percent shall be transferred to the Local Government
1851 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1852 to s. 218.65.

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1853 5. After the distributions under subparagraphs 1., 2., 3.,
 1854 and 4., 2.0440 percent of the available proceeds pursuant to
 1855 this paragraph shall be transferred monthly to the Revenue
 1856 Sharing Trust Fund for Counties pursuant to s. 218.215.

1857 6. After the distributions under subparagraphs 1., 2., 3.,
 1858 and 4., 1.3409 percent of the available proceeds pursuant to
 1859 this paragraph shall be transferred monthly to the Revenue
 1860 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
 1861 the total revenue to be distributed pursuant to this
 1862 subparagraph is at least as great as the amount due from the
 1863 Revenue Sharing Trust Fund for Municipalities and the former
 1864 Municipal Financial Assistance Trust Fund in state fiscal year
 1865 1999-2000, no municipality shall receive less than the amount
 1866 due from the Revenue Sharing Trust Fund for Municipalities and
 1867 the former Municipal Financial Assistance Trust Fund in state
 1868 fiscal year 1999-2000. If the total proceeds to be distributed
 1869 are less than the amount received in combination from the
 1870 Revenue Sharing Trust Fund for Municipalities and the former
 1871 Municipal Financial Assistance Trust Fund in state fiscal year
 1872 1999-2000, each municipality shall receive an amount
 1873 proportionate to the amount it was due in state fiscal year
 1874 1999-2000.

1875 7. Of the remaining proceeds:

1876 a. In each fiscal year, the sum of \$29,915,500 shall be
 1877 divided into as many equal parts as there are counties in the
 1878 state, and one part shall be distributed to each county. The
 1879 distribution among the several counties shall begin each fiscal
 1880 year on or before January 5th and shall continue monthly for a

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1881 total of 4 months. If a local or special law required that any
1882 moneys accruing to a county in fiscal year 1999-2000 under the
1883 then-existing provisions of s. 550.135 be paid directly to the
1884 district school board, special district, or a municipal
1885 government, such payment shall continue until such time that the
1886 local or special law is amended or repealed. The state covenants
1887 with holders of bonds or other instruments of indebtedness
1888 issued by local governments, special districts, or district
1889 school boards prior to July 1, 2000, that it is not the intent
1890 of this subparagraph to adversely affect the rights of those
1891 holders or relieve local governments, special districts, or
1892 district school boards of the duty to meet their obligations as
1893 a result of previous pledges or assignments or trusts entered
1894 into which obligated funds received from the distribution to
1895 county governments under then-existing s. 550.135. This
1896 distribution specifically is in lieu of funds distributed under
1897 s. 550.135 prior to July 1, 2000.

1898 b. The department shall distribute \$166,667 monthly
1899 pursuant to s. 288.1162 to each applicant that has been
1900 certified as a "facility for a new professional sports
1901 franchise" or a "facility for a retained professional sports
1902 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
1903 distributed monthly by the department to each applicant that has
1904 been certified as a "facility for a retained spring training
1905 franchise" pursuant to s. 288.1162; however, not more than
1906 \$416,670 may be distributed monthly in the aggregate to all
1907 certified facilities for a retained spring training franchise.
1908 Distributions shall begin 60 days following such certification

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1909 and shall continue for not more than 30 years. Nothing contained
 1910 in this paragraph shall be construed to allow an applicant
 1911 certified pursuant to s. 288.1162 to receive more in
 1912 distributions than actually expended by the applicant for the
 1913 public purposes provided for in s. 288.1162(6).

1914 c. Beginning 30 days after notice by the Office of
 1915 Tourism, Trade, and Economic Development to the Department of
 1916 Revenue that an applicant has been certified as the professional
 1917 golf hall of fame pursuant to s. 288.1168 and is open to the
 1918 public, \$166,667 shall be distributed monthly, for up to 300
 1919 months, to the applicant.

1920 d. Beginning 30 days after notice by the Office of
 1921 Tourism, Trade, and Economic Development to the Department of
 1922 Revenue that the applicant has been certified as the
 1923 International Game Fish Association World Center facility
 1924 pursuant to s. 288.1169, and the facility is open to the public,
 1925 \$83,333 shall be distributed monthly, for up to 168 months, to
 1926 the applicant. This distribution is subject to reduction
 1927 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 1928 made, after certification and before July 1, 2000.

1929 8. All other proceeds shall remain with the General
 1930 Revenue Fund.

1931 Section 21. Paragraph (a) of subsection (5) of section
 1932 11.45, Florida Statutes, is amended to read:

1933 11.45 Definitions; duties; authorities; reports; rules.--

1934 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

1935 (a) The Legislative Auditing Committee shall direct the
 1936 Auditor General to make an audit of any municipality whenever

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1937 petitioned to do so by at least 20 percent of the registered
 1938 electors in the last general election of that municipality
 1939 pursuant to this subsection. The supervisor of elections of the
 1940 county in which the municipality is located shall certify
 1941 whether or not the petition contains the signatures of at least
 1942 20 percent of the registered electors of the municipality. After
 1943 the completion of the audit, the Auditor General shall determine
 1944 whether the municipality has the fiscal resources necessary to
 1945 pay the cost of the audit. The municipality shall pay the cost
 1946 of the audit within 90 days after the Auditor General's
 1947 determination that the municipality has the available resources.
 1948 If the municipality fails to pay the cost of the audit, the
 1949 Department of Revenue shall, upon certification of the Auditor
 1950 General, withhold from that portion of the distribution pursuant
 1951 to s. 212.20(6) (e) ~~(d)~~6. which is distributable to such
 1952 municipality, a sum sufficient to pay the cost of the audit and
 1953 shall deposit that sum into the General Revenue Fund of the
 1954 state.

1955 Section 22. Paragraph (b) of subsection (2) of section
 1956 202.18, Florida Statutes, is amended to read:

1957 202.18 Allocation and disposition of tax proceeds.--The
 1958 proceeds of the communications services taxes remitted under
 1959 this chapter shall be treated as follows:

1960 (2) The proceeds of the taxes remitted under s.
 1961 202.12(1)(b) shall be divided as follows:

1962 (b) Sixty-three percent of the remainder shall be
 1963 allocated to the state and distributed pursuant to s. 212.20(6),
 1964 except that the proceeds allocated pursuant to s.

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1965 212.20(6) (e) ~~(d)~~ 3. shall be prorated to the participating
 1966 counties in the same proportion as that month's collection of
 1967 the taxes and fees imposed pursuant to chapter 212 and paragraph
 1968 (1) (b) .

1969 Section 23. Subsection (3) of section 218.245, Florida
 1970 Statutes, is amended to read:

1971 218.245 Revenue sharing; apportionment.--

1972 (3) Revenues attributed to the increase in distribution to
 1973 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 1974 212.20(6) (e) ~~(d)~~ 6. from 1.0715 percent to 1.3409 percent provided
 1975 in chapter 2003-402, Laws of Florida, shall be distributed to
 1976 each eligible municipality and any unit of local government
 1977 which is consolidated as provided by s. 9, Art. VIII of the
 1978 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,
 1979 1968 revised constitution, as follows: each eligible local
 1980 government's allocation shall be based on the amount it received
 1981 from the half-cent sales tax under s. 218.61 in the prior state
 1982 fiscal year divided by the total receipts under s. 218.61 in the
 1983 prior state fiscal year for all eligible local governments;
 1984 provided, however, for the purpose of calculating this
 1985 distribution, the amount received from the half-cent sales tax
 1986 under s. 218.61 in the prior state fiscal year by a unit of
 1987 local government which is consolidated as provided by s. 9, Art.
 1988 VIII of the State Constitution of 1885, as amended, and as
 1989 preserved by s. 6(e), Art. VIII, of the Constitution as revised
 1990 in 1968, shall be reduced by 50 percent for such local
 1991 government and for the total receipts. For eligible
 1992 municipalities that began participating in the allocation of

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1993 half-cent sales tax under s. 218.61 in the previous state fiscal
 1994 year, their annual receipts shall be calculated by dividing
 1995 their actual receipts by the number of months they participated,
 1996 and the result multiplied by 12.

1997 Section 24. Subsections (5), (6), and (7) of section
 1998 218.65, Florida Statutes, are amended to read:

1999 218.65 Emergency distribution.--

2000 (5) At the beginning of each fiscal year, the Department
 2001 of Revenue shall calculate a base allocation for each eligible
 2002 county equal to the difference between the current per capita
 2003 limitation times the county's population, minus prior year
 2004 ordinary distributions to the county pursuant to ss.
 2005 212.20(6) (e) ~~(d)~~ 3., 218.61, and 218.62. If moneys deposited into
 2006 the Local Government Half-cent Sales Tax Clearing Trust Fund
 2007 pursuant to s. 212.20(6) (e) ~~(d)~~ 4., excluding moneys appropriated
 2008 for supplemental distributions pursuant to subsection (8), for
 2009 the current year are less than or equal to the sum of the base
 2010 allocations, each eligible county shall receive a share of the
 2011 appropriated amount proportional to its base allocation. If the
 2012 deposited amount exceeds the sum of the base allocations, each
 2013 county shall receive its base allocation, and the excess
 2014 appropriated amount, less any amounts distributed under
 2015 subsection (6), shall be distributed equally on a per capita
 2016 basis among the eligible counties.

2017 (6) If moneys deposited in the Local Government Half-cent
 2018 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (e) ~~(d)~~ 4.
 2019 exceed the amount necessary to provide the base allocation to
 2020 each eligible county, the moneys in the trust fund may be used

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2021 to provide a transitional distribution, as specified in this
 2022 subsection, to certain counties whose population has increased.
 2023 The transitional distribution shall be made available to each
 2024 county that qualified for a distribution under subsection (2) in
 2025 the prior year but does not, because of the requirements of
 2026 paragraph (2) (a), qualify for a distribution in the current
 2027 year. Beginning on July 1 of the year following the year in
 2028 which the county no longer qualifies for a distribution under
 2029 subsection (2), the county shall receive two-thirds of the
 2030 amount received in the prior year, and beginning July 1 of the
 2031 second year following the year in which the county no longer
 2032 qualifies for a distribution under subsection (2), the county
 2033 shall receive one-third of the amount it received in the last
 2034 year it qualified for the distribution under subsection (2). If
 2035 insufficient moneys are available in the Local Government Half-
 2036 cent Sales Tax Clearing Trust Fund to fully provide such a
 2037 transitional distribution to each county that meets the
 2038 eligibility criteria in this section, each eligible county shall
 2039 receive a share of the available moneys proportional to the
 2040 amount it would have received had moneys been sufficient to
 2041 fully provide such a transitional distribution to each eligible
 2042 county.

2043 (7) There is hereby annually appropriated from the Local
 2044 Government Half-cent Sales Tax Clearing Trust Fund the
 2045 distribution provided in s. 212.20(6) (e) ~~(d)~~4. to be used for
 2046 emergency and supplemental distributions pursuant to this
 2047 section.

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2048 Section 25. Subsection (6) of section 288.1169, Florida
 2049 Statutes, is amended to read:
 2050 288.1169 International Game Fish Association World Center
 2051 facility.--
 2052 (6) The Department of Commerce must recertify every 10
 2053 years that the facility is open, that the International Game
 2054 Fish Association World Center continues to be the only
 2055 international administrative headquarters, fishing museum, and
 2056 Hall of Fame in the United States recognized by the
 2057 International Game Fish Association, and that the project is
 2058 meeting the minimum projections for attendance or sales tax
 2059 revenues as required at the time of original certification. If
 2060 the facility is not recertified during this 10-year review as
 2061 meeting the minimum projections, then funding will be abated
 2062 until certification criteria are met. If the project fails to
 2063 generate \$1 million of annual revenues pursuant to paragraph
 2064 (2) (e), the distribution of revenues pursuant to s.
 2065 212.20(6) (e) ~~(d)~~ 7.d. shall be reduced to an amount equal to
 2066 \$83,333 multiplied by a fraction, the numerator of which is the
 2067 actual revenues generated and the denominator of which is \$1
 2068 million. Such reduction shall remain in effect until revenues
 2069 generated by the project in a 12-month period equal or exceed \$1
 2070 million.
 2071 Section 26. Effective July 1, 2012, paragraph (a) of
 2072 subsection (5) of section 11.45, Florida Statutes, as amended by
 2073 this act, is amended to read:
 2074 11.45 Definitions; duties; authorities; reports; rules.--
 2075 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

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2076 (a) The Legislative Auditing Committee shall direct the
 2077 Auditor General to make an audit of any municipality whenever
 2078 petitioned to do so by at least 20 percent of the registered
 2079 electors in the last general election of that municipality
 2080 pursuant to this subsection. The supervisor of elections of the
 2081 county in which the municipality is located shall certify
 2082 whether or not the petition contains the signatures of at least
 2083 20 percent of the registered electors of the municipality. After
 2084 the completion of the audit, the Auditor General shall determine
 2085 whether the municipality has the fiscal resources necessary to
 2086 pay the cost of the audit. The municipality shall pay the cost
 2087 of the audit within 90 days after the Auditor General's
 2088 determination that the municipality has the available resources.
 2089 If the municipality fails to pay the cost of the audit, the
 2090 Department of Revenue shall, upon certification of the Auditor
 2091 General, withhold from that portion of the distribution pursuant
 2092 to s. 212.20(6) (d) ~~(e)~~6. which is distributable to such
 2093 municipality, a sum sufficient to pay the cost of the audit and
 2094 shall deposit that sum into the General Revenue Fund of the
 2095 state.

2096 Section 27. Effective July 1, 2012, paragraph (b) of
 2097 subsection (2) of section 202.18, Florida Statutes, as amended
 2098 by this act, is amended to read:

2099 202.18 Allocation and disposition of tax proceeds.--The
 2100 proceeds of the communications services taxes remitted under
 2101 this chapter shall be treated as follows:

2102 (2) The proceeds of the taxes remitted under s.
 2103 202.12(1) (b) shall be divided as follows:

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2104 (b) Sixty-three percent of the remainder shall be
 2105 allocated to the state and distributed pursuant to s. 212.20(6),
 2106 except that the proceeds allocated pursuant to s.
 2107 212.20(6) (d) ~~(e)~~3. shall be prorated to the participating
 2108 counties in the same proportion as that month's collection of
 2109 the taxes and fees imposed pursuant to chapter 212 and paragraph
 2110 (1)(b).

2111 Section 28. Effective July 1, 2012, subsection (3) of
 2112 section 218.245, Florida Statutes, as amended by this act, is
 2113 amended to read:

2114 218.245 Revenue sharing; apportionment.--

2115 (3) Revenues attributed to the increase in distribution to
 2116 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 2117 212.20(6) (d) ~~(e)~~6. from 1.0715 percent to 1.3409 percent provided
 2118 in chapter 2003-402, Laws of Florida, shall be distributed to
 2119 each eligible municipality and any unit of local government
 2120 which is consolidated as provided by s. 9, Art. VIII of the
 2121 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,
 2122 1968 revised constitution, as follows: each eligible local
 2123 government's allocation shall be based on the amount it received
 2124 from the half-cent sales tax under s. 218.61 in the prior state
 2125 fiscal year divided by the total receipts under s. 218.61 in the
 2126 prior state fiscal year for all eligible local governments;
 2127 provided, however, for the purpose of calculating this
 2128 distribution, the amount received from the half-cent sales tax
 2129 under s. 218.61 in the prior state fiscal year by a unit of
 2130 local government which is consolidated as provided by s. 9, Art.
 2131 VIII of the State Constitution of 1885, as amended, and as

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2132 preserved by s. 6(e), Art. VIII, of the Constitution as revised
 2133 in 1968, shall be reduced by 50 percent for such local
 2134 government and for the total receipts. For eligible
 2135 municipalities that began participating in the allocation of
 2136 half-cent sales tax under s. 218.61 in the previous state fiscal
 2137 year, their annual receipts shall be calculated by dividing
 2138 their actual receipts by the number of months they participated,
 2139 and the result multiplied by 12.

2140 Section 29. Effective July 1, 2012, subsections (5), (6),
 2141 and (7) of section 218.65, Florida Statutes, as amended by this
 2142 act, are amended to read:

2143 218.65 Emergency distribution.--

2144 (5) At the beginning of each fiscal year, the Department
 2145 of Revenue shall calculate a base allocation for each eligible
 2146 county equal to the difference between the current per capita
 2147 limitation times the county's population, minus prior year
 2148 ordinary distributions to the county pursuant to ss.
 2149 212.20(6) (d) ~~(e)~~3., 218.61, and 218.62. If moneys deposited into
 2150 the Local Government Half-cent Sales Tax Clearing Trust Fund
 2151 pursuant to s. 212.20(6) (d) ~~(e)~~4., excluding moneys appropriated
 2152 for supplemental distributions pursuant to subsection (8), for
 2153 the current year are less than or equal to the sum of the base
 2154 allocations, each eligible county shall receive a share of the
 2155 appropriated amount proportional to its base allocation. If the
 2156 deposited amount exceeds the sum of the base allocations, each
 2157 county shall receive its base allocation, and the excess
 2158 appropriated amount, less any amounts distributed under

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2159 subsection (6), shall be distributed equally on a per capita
 2160 basis among the eligible counties.

2161 (6) If moneys deposited in the Local Government Half-cent
 2162 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (d) ~~(e)~~4.
 2163 exceed the amount necessary to provide the base allocation to
 2164 each eligible county, the moneys in the trust fund may be used
 2165 to provide a transitional distribution, as specified in this
 2166 subsection, to certain counties whose population has increased.
 2167 The transitional distribution shall be made available to each
 2168 county that qualified for a distribution under subsection (2) in
 2169 the prior year but does not, because of the requirements of
 2170 paragraph (2)(a), qualify for a distribution in the current
 2171 year. Beginning on July 1 of the year following the year in
 2172 which the county no longer qualifies for a distribution under
 2173 subsection (2), the county shall receive two-thirds of the
 2174 amount received in the prior year, and beginning July 1 of the
 2175 second year following the year in which the county no longer
 2176 qualifies for a distribution under subsection (2), the county
 2177 shall receive one-third of the amount it received in the last
 2178 year it qualified for the distribution under subsection (2). If
 2179 insufficient moneys are available in the Local Government Half-
 2180 cent Sales Tax Clearing Trust Fund to fully provide such a
 2181 transitional distribution to each county that meets the
 2182 eligibility criteria in this section, each eligible county shall
 2183 receive a share of the available moneys proportional to the
 2184 amount it would have received had moneys been sufficient to
 2185 fully provide such a transitional distribution to each eligible
 2186 county.

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2187 (7) There is hereby annually appropriated from the Local
 2188 Government Half-cent Sales Tax Clearing Trust Fund the
 2189 distribution provided in s. 212.20(6) (d) ~~(e)~~4. to be used for
 2190 emergency and supplemental distributions pursuant to this
 2191 section.

2192 Section 30. Effective July 1, 2012, subsection (6) of
 2193 section 288.1169, Florida Statutes, as amended by this act, is
 2194 amended to read:

2195 288.1169 International Game Fish Association World Center
 2196 facility.--

2197 (6) The Department of Commerce must recertify every 10
 2198 years that the facility is open, that the International Game
 2199 Fish Association World Center continues to be the only
 2200 international administrative headquarters, fishing museum, and
 2201 Hall of Fame in the United States recognized by the
 2202 International Game Fish Association, and that the project is
 2203 meeting the minimum projections for attendance or sales tax
 2204 revenues as required at the time of original certification. If
 2205 the facility is not recertified during this 10-year review as
 2206 meeting the minimum projections, then funding will be abated
 2207 until certification criteria are met. If the project fails to
 2208 generate \$1 million of annual revenues pursuant to paragraph
 2209 (2) (e), the distribution of revenues pursuant to s.
 2210 212.20(6) (d) ~~(e)~~7.d. shall be reduced to an amount equal to
 2211 \$83,333 multiplied by a fraction, the numerator of which is the
 2212 actual revenues generated and the denominator of which is \$1
 2213 million. Such reduction shall remain in effect until revenues

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2214 generated by the project in a 12-month period equal or exceed \$1
2215 million.

2216 Section 31. Except as otherwise expressly provided in this
2217 act, this act shall take effect July 1, 2009.