

1                   A bill to be entitled  
 2           An act relating to communications services taxes; amending  
 3           s. 202.29, F.S.; authorizing dealers to report a credit  
 4           for bad debt by netting the credit against the tax due;  
 5           authorizing dealers to use a proportionate allocation  
 6           method or other reasonable method in determining amount of  
 7           bad debt attributable to the state or local jurisdiction;  
 8           providing for retroactive operation; specifying that the  
 9           act is remedial in nature and not a basis for certain  
 10          refunds of tax; providing an effective date.

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

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 14           Section 1. Subsection (4) is added to section 202.29,  
 15 Florida Statutes, to read:

16           202.29 Bad debts.--

17           (4) (a) A dealer may report the credit for bad debt allowed  
 18 under this section by netting such credit against the tax due to  
 19 the state pursuant to s. 202.12 or to a local jurisdiction  
 20 pursuant to s. 202.19, but such netting may not reduce the  
 21 amount due to the state or to any local jurisdiction below zero.

22           (b) For purposes of determining the amount of bad debt  
 23 that is attributable to the state or to a local jurisdiction, a  
 24 dealer may employ a proportionate allocation method based on  
 25 current gross taxes due or another reasonable allocation method  
 26 approved by the department.

27           Section 2. This act shall operate retroactively to July 1,  
 28 2000; however, the retroactive operation of this act is remedial

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29 | in nature, does not create a right to a refund, and does not  
30 | require a refund by any governmental entity of any tax, penalty,  
31 | or interest remitted to the Department of Revenue before July 1,  
32 | 2009.

33 | Section 3. This act shall take effect July 1, 2009.