

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) (a) 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, tourist or trailer camp,
33 | mobile home park, recreational vehicle park, condominium, or
34 | timeshare resort. However, any person who rents, leases, lets,
35 | or grants a license to others to use, occupy, or enter upon any
36 | living quarters or sleeping or housekeeping accommodations in
37 | any apartment house, roominghouse, tourist camp, trailer camp,
38 | mobile home park, recreational vehicle park, condominium, or
39 | timeshare resort and who exclusively enters into a bona fide
40 | written agreement for continuous residence for longer than 6
41 | months in duration at such property is not exercising a taxable
42 | privilege. For the exercise of such taxable privilege, a tax is
43 | hereby levied in an amount equal to 7 ~~6~~ percent of and on the
44 | total rental charged for such living quarters or sleeping or
45 | housekeeping accommodations by the person charging or collecting
46 | the rental. Such tax shall apply to hotels, apartment houses,
47 | roominghouses, tourist or trailer camps, mobile home parks,
48 | recreational vehicle parks, condominiums, or timeshare resorts,
49 | whether or not these facilities have dining rooms, cafes, or
50 | other places where meals or lunches are sold or served to
51 | guests.

52 | (b)1. Tax shall be due on the consideration paid for
53 | occupancy in the county pursuant to a regulated short-term
54 | product, as defined in s. 721.05, or occupancy in the county
55 | pursuant to a product that would be deemed a regulated short-
56 | term product if the agreement to purchase the short-term right

57 | was executed in this state. Such tax shall be collected on the
58 | last day of occupancy within the county unless such
59 | consideration is applied to the purchase of a timeshare estate.
60 | The occupancy of an accommodation of a timeshare resort pursuant
61 | to a timeshare plan, a multisite timeshare plan, or an exchange
62 | transaction in an exchange program, as defined in s. 721.05, by
63 | the owner of a timeshare interest or such owner's guest, which
64 | guest is not paying monetary consideration to the owner or to a
65 | third party for the benefit of the owner, is not a privilege
66 | subject to taxation under this section. A membership or
67 | transaction fee paid by a timeshare owner that does not provide
68 | the timeshare owner with the right to occupy any specific
69 | timeshare unit but merely provides the timeshare owner with the
70 | opportunity to exchange a timeshare interest through an exchange
71 | program is a service charge and not subject to taxation under
72 | this section.

73 | 2. Consideration paid for the purchase of a timeshare
74 | license in a timeshare plan, as defined in s. 721.05, is rent
75 | subject to taxation under this section.

76 | (3) When rentals are received by way of property, goods,
77 | wares, merchandise, services, or other things of value, the tax
78 | shall be at the rate of 7 ~~6~~ percent of the value of the
79 | property, goods, wares, merchandise, services, or other things
80 | of value.

81 | (6) It is the legislative intent that every person is
82 | engaging in a taxable privilege who leases or rents parking or
83 | storage spaces for motor vehicles in parking lots or garages,
84 | who leases or rents docking or storage spaces for boats in boat

85 docks or marinas, or who leases or rents tie-down or storage
 86 space for aircraft at airports. For the exercise of this
 87 privilege, a tax is hereby levied at the rate of 7 ~~6~~ percent on
 88 the total rental charged.

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

91 212.031 Tax on rental or license fee for use of real
 92 property.--

93 (1)

94 (c) For the exercise of such privilege, a tax is levied in
 95 an amount equal to 7 ~~6~~ percent of and on the total rent or
 96 license fee charged for such real property by the person
 97 charging or collecting the rental or license fee. The total rent
 98 or license fee charged for such real property shall include
 99 payments for the granting of a privilege to use or occupy real
 100 property for any purpose and shall include base rent, percentage
 101 rents, or similar charges. Such charges shall be included in the
 102 total rent or license fee subject to tax under this section
 103 whether or not they can be attributed to the ability of the
 104 lessor's or licensor's property as used or operated to attract
 105 customers. Payments for intrinsically valuable personal property
 106 such as franchises, trademarks, service marks, logos, or patents
 107 are not subject to tax under this section. In the case of a
 108 contractual arrangement that provides for both payments taxable
 109 as total rent or license fee and payments not subject to tax,
 110 the tax shall be based on a reasonable allocation of such
 111 payments and shall not apply to that portion which is for the
 112 nontaxable payments.

113 (d) When the rental or license fee of any such real
114 property is paid by way of property, goods, wares, merchandise,
115 services, or other thing of value, the tax shall be at the rate
116 of 7 6 percent of the value of the property, goods, wares,
117 merchandise, services, or other thing of value.

118 Section 3. Paragraph (b) of subsection (1) and paragraph
119 (a) of subsection (2) of section 212.04, Florida Statutes, are
120 amended to read:

121 212.04 Admissions tax; rate, procedure, enforcement.--

122 (1)

123 (b) For the exercise of such privilege, a tax is levied at
124 the rate of 7 6 percent of sales price, or the actual value
125 received from such admissions, which 7 6 percent shall be added
126 to and collected with all such admissions from the purchaser
127 thereof, and such tax shall be paid for the exercise of the
128 privilege as defined in the preceding paragraph. Each ticket
129 must show on its face the actual sales price of the admission,
130 or each dealer selling the admission must prominently display at
131 the box office or other place where the admission charge is made
132 a notice disclosing the price of the admission, and the tax
133 shall be computed and collected on the basis of the actual price
134 of the admission charged by the dealer. The sale price or actual
135 value of admission shall, for the purpose of this chapter, be
136 that price remaining after deduction of federal taxes and state
137 or locally imposed or authorized seat surcharges, taxes, or
138 fees, if any, imposed upon such admission. The sale price or
139 actual value does not include separately stated ticket service
140 charges that are imposed by a facility ticket office or a

141 ticketing service and added to a separately stated, established
142 ticket price. The rate of tax on each admission shall be
143 according to the brackets established by s. 212.12(9).

144 (2)(a)1. No tax shall be levied on admissions to athletic
145 or other events sponsored by elementary schools, junior high
146 schools, middle schools, high schools, community colleges,
147 public or private colleges and universities, deaf and blind
148 schools, facilities of the youth services programs of the
149 Department of Children and Family Services, and state
150 correctional institutions when only student, faculty, or inmate
151 talent is used. However, this exemption shall not apply to
152 admission to athletic events sponsored by a state university,
153 and the proceeds of the tax collected on such admissions shall
154 be retained and used by each institution to support women's
155 athletics as provided in s. 1006.71(2)(c).

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

162 b. No tax shall be levied on admission charges to an event
163 sponsored by a governmental entity, sports authority, or sports
164 commission when held in a convention hall, exhibition hall,
165 auditorium, stadium, theater, arena, civic center, performing
166 arts center, or publicly owned recreational facility and when
167 100 percent of the risk of success or failure lies with the
168 sponsor of the event and 100 percent of the funds at risk for

169 the event belong to the sponsor, and student or faculty talent
170 is not exclusively used. As used in this sub-subparagraph, the
171 terms "sports authority" and "sports commission" mean a
172 nonprofit organization that is exempt from federal income tax
173 under s. 501(c)(3) of the Internal Revenue Code and that
174 contracts with a county or municipal government for the purpose
175 of promoting and attracting sports-tourism events to the
176 community with which it contracts. This sub-subparagraph is
177 repealed July 1, 2009.

178 3. No tax shall be levied on an admission paid by a
179 student, or on the student's behalf, to any required place of
180 sport or recreation if the student's participation in the sport
181 or recreational activity is required as a part of a program or
182 activity sponsored by, and under the jurisdiction of, the
183 student's educational institution, provided his or her
184 attendance is as a participant and not as a spectator.

185 4. No tax shall be levied on admissions to the National
186 Football League championship game, on admissions to any
187 semifinal game or championship game of a national collegiate
188 tournament, or on admissions to a Major League Baseball all-star
189 game.

190 5. A participation fee or sponsorship fee imposed by a
191 governmental entity as described in s. 212.08(6) for an athletic
192 or recreational program is exempt when the governmental entity
193 by itself, or in conjunction with an organization exempt under
194 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
195 sponsors, administers, plans, supervises, directs, and controls
196 the athletic or recreational program.

197 6. Also exempt from the tax imposed by this section to the
198 extent provided in this subparagraph are admissions to live
199 theater, live opera, or live ballet productions in this state
200 which are sponsored by an organization that has received a
201 determination from the Internal Revenue Service that the
202 organization is exempt from federal income tax under s.
203 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
204 the organization actively participates in planning and
205 conducting the event, is responsible for the safety and success
206 of the event, is organized for the purpose of sponsoring live
207 theater, live opera, or live ballet productions in this state,
208 has more than 10,000 subscribing members and has among the
209 stated purposes in its charter the promotion of arts education
210 in the communities which it serves, and will receive at least 20
211 percent of the net profits, if any, of the events which the
212 organization sponsors and will bear the risk of at least 20
213 percent of the losses, if any, from the events which it sponsors
214 if the organization employs other persons as agents to provide
215 services in connection with a sponsored event. Prior to March 1
216 of each year, such organization may apply to the department for
217 a certificate of exemption for admissions to such events
218 sponsored in this state by the organization during the
219 immediately following state fiscal year. The application shall
220 state the total dollar amount of admissions receipts collected
221 by the organization or its agents from such events in this state
222 sponsored by the organization or its agents in the year
223 immediately preceding the year in which the organization applies
224 for the exemption. Such organization shall receive the exemption

225 only to the extent of \$1.5 million multiplied by the ratio that
 226 such receipts bear to the total of such receipts of all
 227 organizations applying for the exemption in such year; however,
 228 in no event shall such exemption granted to any organization
 229 exceed 7 ~~6~~ percent of such admissions receipts collected by the
 230 organization or its agents in the year immediately preceding the
 231 year in which the organization applies for the exemption. Each
 232 organization receiving the exemption shall report each month to
 233 the department the total admissions receipts collected from such
 234 events sponsored by the organization during the preceding month
 235 and shall remit to the department an amount equal to 7 ~~6~~ percent
 236 of such receipts reduced by any amount remaining under the
 237 exemption. Tickets for such events sold by such organizations
 238 shall not reflect the tax otherwise imposed under this section.

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

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

245 9. No tax shall be levied on admissions to any postseason
 246 collegiate football game sanctioned by the National Collegiate
 247 Athletic Association.

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

250 212.05 Sales, storage, use tax.--It is hereby declared to
 251 be the legislative intent that every person is exercising a
 252 taxable privilege who engages in the business of selling

253 | tangible personal property at retail in this state, including
 254 | the business of making mail order sales, or who rents or
 255 | furnishes any of the things or services taxable under this
 256 | chapter, or who stores for use or consumption in this state any
 257 | item or article of tangible personal property as defined herein
 258 | and who leases or rents such property within the state.

259 | (1) For the exercise of such privilege, a tax is levied on
 260 | each taxable transaction or incident, which tax is due and
 261 | payable as follows:

262 | (a)1.a. At the rate of 7 ~~6~~ percent of the sales price of
 263 | each item or article of tangible personal property when sold at
 264 | retail in this state, computed on each taxable sale for the
 265 | purpose of remitting the amount of tax due the state, and
 266 | including each and every retail sale.

267 | b. Each occasional or isolated sale of an aircraft, boat,
 268 | mobile home, or motor vehicle of a class or type which is
 269 | required to be registered, licensed, titled, or documented in
 270 | this state or by the United States Government shall be subject
 271 | to tax at the rate provided in this paragraph. The department
 272 | shall by rule adopt any nationally recognized publication for
 273 | valuation of used motor vehicles as the reference price list for
 274 | any used motor vehicle which is required to be licensed pursuant
 275 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 276 | party to an occasional or isolated sale of such a vehicle
 277 | reports to the tax collector a sales price which is less than 80
 278 | percent of the average loan price for the specified model and
 279 | year of such vehicle as listed in the most recent reference
 280 | price list, the tax levied under this paragraph shall be

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281 | computed by the department on such average loan price unless the
282 | parties to the sale have provided to the tax collector an
283 | affidavit signed by each party, or other substantial proof,
284 | stating the actual sales price. Any party to such sale who
285 | reports a sales price less than the actual sales price is guilty
286 | of a misdemeanor of the first degree, punishable as provided in
287 | s. 775.082 or s. 775.083. The department shall collect or
288 | attempt to collect from such party any delinquent sales taxes.
289 | In addition, such party shall pay any tax due and any penalty
290 | and interest assessed plus a penalty equal to twice the amount
291 | of the additional tax owed. Notwithstanding any other provision
292 | of law, the Department of Revenue may waive or compromise any
293 | penalty imposed pursuant to this subparagraph.

294 | 2. This paragraph does not apply to the sale of a boat or
295 | aircraft by or through a registered dealer under this chapter to
296 | a purchaser who, at the time of taking delivery, is a
297 | nonresident of this state, does not make his or her permanent
298 | place of abode in this state, and is not engaged in carrying on
299 | in this state any employment, trade, business, or profession in
300 | which the boat or aircraft will be used in this state, or is a
301 | corporation none of the officers or directors of which is a
302 | resident of, or makes his or her permanent place of abode in,
303 | this state, or is a noncorporate entity that has no individual
304 | vested with authority to participate in the management,
305 | direction, or control of the entity's affairs who is a resident
306 | of, or makes his or her permanent abode in, this state. For
307 | purposes of this exemption, either a registered dealer acting on
308 | his or her own behalf as seller, a registered dealer acting as

309 broker on behalf of a seller, or a registered dealer acting as
310 broker on behalf of the purchaser may be deemed to be the
311 selling dealer. This exemption shall not be allowed unless:

312 a. The purchaser removes a qualifying boat, as described
313 in sub-subparagraph f., from the state within 90 days after the
314 date of purchase or extension, or the purchaser removes a
315 nonqualifying boat or an aircraft from this state within 10 days
316 after the date of purchase or, when the boat or aircraft is
317 repaired or altered, within 20 days after completion of the
318 repairs or alterations;

319 b. The purchaser, within 30 days from the date of
320 departure, shall provide the department with written proof that
321 the purchaser licensed, registered, titled, or documented the
322 boat or aircraft outside the state. If such written proof is
323 unavailable, within 30 days the purchaser shall provide proof
324 that the purchaser applied for such license, title,
325 registration, or documentation. The purchaser shall forward to
326 the department proof of title, license, registration, or
327 documentation upon receipt;

328 c. The purchaser, within 10 days of removing the boat or
329 aircraft from Florida, shall furnish the department with proof
330 of removal in the form of receipts for fuel, dockage, slippage,
331 tie-down, or hangaring from outside of Florida. The information
332 so provided must clearly and specifically identify the boat or
333 aircraft;

334 d. The selling dealer, within 5 days of the date of sale,
335 shall provide to the department a copy of the sales invoice,
336 closing statement, bills of sale, and the original affidavit

337 signed by the purchaser attesting that he or she has read the
338 provisions of this section;

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

341 f. Unless the nonresident purchaser of a boat of 5 net
342 tons of admeasurement or larger intends to remove the boat from
343 this state within 10 days after the date of purchase or when the
344 boat is repaired or altered, within 20 days after completion of
345 the repairs or alterations, the nonresident purchaser shall
346 apply to the selling dealer for a decal which authorizes 90 days
347 after the date of purchase for removal of the boat. The
348 nonresident purchaser of a qualifying boat may apply to the
349 selling dealer within 60 days after the date of purchase for an
350 extension decal that authorizes the boat to remain in this state
351 for an additional 90 days, but not more than a total of 180
352 days, before the nonresident purchaser is required to pay the
353 tax imposed by this chapter. The department is authorized to
354 issue decals in advance to dealers. The number of decals issued
355 in advance to a dealer shall be consistent with the volume of
356 the dealer's past sales of boats which qualify under this sub-
357 subparagraph. The selling dealer or his or her agent shall mark
358 and affix the decals to qualifying boats in the manner
359 prescribed by the department, prior to delivery of the boat.

360 (I) The department is hereby authorized to charge dealers
361 a fee sufficient to recover the costs of decals issued, except
362 the extension decal shall cost \$425.

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

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

368 (IV) The department is authorized to require dealers who
369 purchase decals to file reports with the department and may
370 prescribe all necessary records by rule. All such records are
371 subject to inspection by the department.

372 (V) Any dealer or his or her agent who issues a decal
373 falsely, fails to affix a decal, mismarks the expiration date of
374 a decal, or fails to properly account for decals will be
375 considered prima facie to have committed a fraudulent act to
376 evade the tax and will be liable for payment of the tax plus a
377 mandatory penalty of 200 percent of the tax, and shall be liable
378 for fine and punishment as provided by law for a conviction of a
379 misdemeanor of the first degree, as provided in s. 775.082 or s.
380 775.083.

381 (VI) Any nonresident purchaser of a boat who removes a
382 decal prior to permanently removing the boat from the state, or
383 defaces, changes, modifies, or alters a decal in a manner
384 affecting its expiration date prior to its expiration, or who
385 causes or allows the same to be done by another, will be
386 considered prima facie to have committed a fraudulent act to
387 evade the tax and will be liable for payment of the tax plus a
388 mandatory penalty of 200 percent of the tax, and shall be liable
389 for fine and punishment as provided by law for a conviction of a
390 misdemeanor of the first degree, as provided in s. 775.082 or s.
391 775.083.

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392 (VII) The department is authorized to adopt rules
393 necessary to administer and enforce this subparagraph and to
394 publish the necessary forms and instructions.

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

398

399 If the purchaser fails to remove the qualifying boat from this
400 state within the maximum 180 days after purchase or a
401 nonqualifying boat or an aircraft from this state within 10 days
402 after purchase or, when the boat or aircraft is repaired or
403 altered, within 20 days after completion of such repairs or
404 alterations, or permits the boat or aircraft to return to this
405 state within 6 months from the date of departure, or if the
406 purchaser fails to furnish the department with any of the
407 documentation required by this subparagraph within the
408 prescribed time period, the purchaser shall be liable for use
409 tax on the cost price of the boat or aircraft and, in addition
410 thereto, payment of a penalty to the Department of Revenue equal
411 to the tax payable. This penalty shall be in lieu of the penalty
412 imposed by s. 212.12(2) and is mandatory and shall not be waived
413 by the department. The maximum 180-day period following the sale
414 of a qualifying boat tax-exempt to a nonresident may not be
415 tolled for any reason. Notwithstanding other provisions of this
416 paragraph to the contrary, an aircraft purchased in this state
417 under the provisions of this paragraph may be returned to this
418 state for repairs within 6 months after the date of its
419 departure without being in violation of the law and without

420 incurring liability for the payment of tax or penalty on the
421 purchase price of the aircraft if the aircraft is removed from
422 this state within 20 days after the completion of the repairs
423 and if such removal can be demonstrated by invoices for fuel,
424 tie-down, hangar charges issued by out-of-state vendors or
425 suppliers, or similar documentation.

426 (b) At the rate of 7 ~~6~~ percent of the cost price of each
427 item or article of tangible personal property when the same is
428 not sold but is used, consumed, distributed, or stored for use
429 or consumption in this state; however, for tangible property
430 originally purchased exempt from tax for use exclusively for
431 lease and which is converted to the owner's own use, tax may be
432 paid on the fair market value of the property at the time of
433 conversion. If the fair market value of the property cannot be
434 determined, use tax at the time of conversion shall be based on
435 the owner's acquisition cost. Under no circumstances may the
436 aggregate amount of sales tax from leasing the property and use
437 tax due at the time of conversion be less than the total sales
438 tax that would have been due on the original acquisition cost
439 paid by the owner.

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

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

446 a. If the motor vehicle is rented in Florida, the entire
 447 amount of such rental is taxable, even if the vehicle is dropped
 448 off in another state.

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

451 2. Except as provided in subparagraph 3., for the lease or
 452 rental of a motor vehicle for a period of not less than 12
 453 months, sales tax is due on the lease or rental payments if the
 454 vehicle is registered in this state; provided, however, that no
 455 tax shall be due if the taxpayer documents use of the motor
 456 vehicle outside this state and tax is being paid on the lease or
 457 rental payments in another state.

458 3. The tax imposed by this chapter does not apply to the
 459 lease or rental of a commercial motor vehicle as defined in s.
 460 316.003(66)(a) to one lessee or rentee for a period of not less
 461 than 12 months when tax was paid on the purchase price of such
 462 vehicle by the lessor. To the extent tax was paid with respect
 463 to the purchase of such vehicle in another state, territory of
 464 the United States, or the District of Columbia, the Florida tax
 465 payable shall be reduced in accordance with the provisions of s.
 466 212.06(7). This subparagraph shall only be available when the
 467 lease or rental of such property is an established business or
 468 part of an established business or the same is incidental or
 469 germane to such business.

470 (d) At the rate of 7 ~~6~~ percent of the lease or rental
 471 price paid by a lessee or rentee, or contracted or agreed to be
 472 paid by a lessee or rentee, to the owner of the tangible
 473 personal property.

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

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

478 (I) "Prepaid calling arrangement" means the separately
479 stated retail sale by advance payment of communications services
480 that consist exclusively of telephone calls originated by using
481 an access number, authorization code, or other means that may be
482 manually, electronically, or otherwise entered and that are sold
483 in predetermined units or dollars whose number declines with use
484 in a known amount.

485 (II) If the sale or recharge of the prepaid calling
486 arrangement does not take place at the dealer's place of
487 business, it shall be deemed to take place at the customer's
488 shipping address or, if no item is shipped, at the customer's
489 address or the location associated with the customer's mobile
490 telephone number.

491 (III) The sale or recharge of a prepaid calling
492 arrangement shall be treated as a sale of tangible personal
493 property for purposes of this chapter, whether or not a tangible
494 item evidencing such arrangement is furnished to the purchaser,
495 and such sale within this state subjects the selling dealer to
496 the jurisdiction of this state for purposes of this subsection.

497 b. The installation of telecommunication and telegraphic
498 equipment.

499 c. Electrical power or energy, except that the tax rate
500 for charges for electrical power or energy is 8 ~~7~~ percent.

501 2. The provisions of s. 212.17(3), regarding credit for
 502 tax paid on charges subsequently found to be worthless, shall be
 503 equally applicable to any tax paid under the provisions of this
 504 section on charges for prepaid calling arrangements,
 505 telecommunication or telegraph services, or electric power
 506 subsequently found to be uncollectible. The word "charges" in
 507 this paragraph does not include any excise or similar tax levied
 508 by the Federal Government, any political subdivision of the
 509 state, or any municipality upon the purchase, sale, or recharge
 510 of prepaid calling arrangements or upon the purchase or sale of
 511 telecommunication, television system program, or telegraph
 512 service or electric power, which tax is collected by the seller
 513 from the purchaser.

514 (f) At the rate of 7 ~~6~~ percent on the sale, rental, use,
 515 consumption, or storage for use in this state of machines and
 516 equipment, and parts and accessories therefor, used in
 517 manufacturing, processing, compounding, producing, mining, or
 518 quarrying personal property for sale or to be used in furnishing
 519 communications, transportation, or public utility services.

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

522 2. Notwithstanding other provisions of this chapter,
 523 inserts of printed materials which are distributed with a
 524 newspaper or magazine are a component part of the newspaper or
 525 magazine, and neither the sale nor use of such inserts is
 526 subject to tax when:

527 a. Printed by a newspaper or magazine publisher or
 528 commercial printer and distributed as a component part of a

529 newspaper or magazine, which means that the items after being
530 printed are delivered directly to a newspaper or magazine
531 publisher by the printer for inclusion in editions of the
532 distributed newspaper or magazine;

533 b. Such publications are labeled as part of the designated
534 newspaper or magazine publication into which they are to be
535 inserted; and

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

539 (h)1. A tax is imposed at the rate of 5 ~~4~~ percent on the
540 charges for the use of coin-operated amusement machines. The tax
541 shall be calculated by dividing the gross receipts from such
542 charges for the applicable reporting period by a divisor,
543 determined as provided in this subparagraph, to compute gross
544 taxable sales, and then subtracting gross taxable sales from
545 gross receipts to arrive at the amount of tax due. For counties
546 that do not impose a discretionary sales surtax, the divisor is
547 equal to 1.05 ~~1.04~~; for counties that impose a 0.5 percent
548 discretionary sales surtax, the divisor is equal to 1.055 ~~1.045~~;
549 for counties that impose a 1 percent discretionary sales surtax,
550 the divisor is equal to 1.060 ~~1.050~~; and for counties that
551 impose a 2 percent sales surtax, the divisor is equal to 1.070
552 ~~1.060~~. If a county imposes a discretionary sales surtax that is
553 not listed in this subparagraph, the department shall make the
554 applicable divisor available in an electronic format or
555 otherwise. Additional divisors shall bear the same mathematical
556 relationship to the next higher and next lower divisors as the

557 new surtax rate bears to the next higher and next lower surtax
558 rates for which divisors have been established. When a machine
559 is activated by a slug, token, coupon, or any similar device
560 which has been purchased, the tax is on the price paid by the
561 user of the device for such device.

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

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

570 b. If the owner or lessee of the machine is also its
571 operator, he or she shall be liable for payment of the tax on
572 the purchase or lease of the machine, as well as the tax on
573 sales generated through the machine.

574 c. If the proprietor of the business where the machine is
575 located does not own the machine, he or she shall be deemed to
576 be the lessee and operator of the machine and is responsible for
577 the payment of the tax on sales, unless such responsibility is
578 otherwise provided for in a written agreement between him or her
579 and the machine owner.

580 3.a. An operator of a coin-operated amusement machine may
581 not operate or cause to be operated in this state any such
582 machine until the operator has registered with the department
583 and has conspicuously displayed an identifying certificate
584 issued by the department. The identifying certificate shall be

585 issued by the department upon application from the operator. The
586 identifying certificate shall include a unique number, and the
587 certificate shall be permanently marked with the operator's
588 name, the operator's sales tax number, and the maximum number of
589 machines to be operated under the certificate. An identifying
590 certificate shall not be transferred from one operator to
591 another. The identifying certificate must be conspicuously
592 displayed on the premises where the coin-operated amusement
593 machines are being operated.

594 b. The operator of the machine must obtain an identifying
595 certificate before the machine is first operated in the state
596 and by July 1 of each year thereafter. The annual fee for each
597 certificate shall be based on the number of machines identified
598 on the application times \$30 and is due and payable upon
599 application for the identifying device. The application shall
600 contain the operator's name, sales tax number, business address
601 where the machines are being operated, and the number of
602 machines in operation at that place of business by the operator.
603 No operator may operate more machines than are listed on the
604 certificate. A new certificate is required if more machines are
605 being operated at that location than are listed on the
606 certificate. The fee for the new certificate shall be based on
607 the number of additional machines identified on the application
608 form times \$30.

609 c. A penalty of \$250 per machine is imposed on the
610 operator for failing to properly obtain and display the required
611 identifying certificate. A penalty of \$250 is imposed on the
612 lessee of any machine placed in a place of business without a

613 | proper current identifying certificate. Such penalties shall
 614 | apply in addition to all other applicable taxes, interest, and
 615 | penalties.

616 | d. Operators of coin-operated amusement machines must
 617 | obtain a separate sales and use tax certificate of registration
 618 | for each county in which such machines are located. One sales
 619 | and use tax certificate of registration is sufficient for all of
 620 | the operator's machines within a single county.

621 | 4. The provisions of this paragraph do not apply to coin-
 622 | operated amusement machines owned and operated by churches or
 623 | synagogues.

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

628 | 6. The department may adopt rules necessary to administer
 629 | the provisions of this paragraph.

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

631 | a. Detective, burglar protection, and other protection
 632 | services (NAICS National Numbers 561611, 561612, 561613, and
 633 | 561621). Any law enforcement officer, as defined in s. 943.10,
 634 | who is performing approved duties as determined by his or her
 635 | local law enforcement agency in his or her capacity as a law
 636 | enforcement officer, and who is subject to the direct and
 637 | immediate command of his or her law enforcement agency, and in
 638 | the law enforcement officer's uniform as authorized by his or
 639 | her law enforcement agency, is performing law enforcement and
 640 | public safety services and is not performing detective, burglar

641 protection, or other protective services, if the law enforcement
642 officer is performing his or her approved duties in a
643 geographical area in which the law enforcement officer has
644 arrest jurisdiction. Such law enforcement and public safety
645 services are not subject to tax irrespective of whether the duty
646 is characterized as "extra duty," "off-duty," or "secondary
647 employment," and irrespective of whether the officer is paid
648 directly or through the officer's agency by an outside source.
649 The term "law enforcement officer" includes full-time or part-
650 time law enforcement officers, and any auxiliary law enforcement
651 officer, when such auxiliary law enforcement officer is working
652 under the direct supervision of a full-time or part-time law
653 enforcement officer.

654 b. Nonresidential cleaning and nonresidential pest control
655 services (NAICS National Numbers 561710 and 561720).

656 2. As used in this paragraph, "NAICS" means those
657 classifications contained in the North American Industry
658 Classification System, as published in 2007 by the Office of
659 Management and Budget, Executive Office of the President.

660 3. Charges for detective, burglar protection, and other
661 protection security services performed in this state but used
662 outside this state are exempt from taxation. Charges for
663 detective, burglar protection, and other protection security
664 services performed outside this state and used in this state are
665 subject to tax.

666 4. If a transaction involves both the sale or use of a
667 service taxable under this paragraph and the sale or use of a
668 service or any other item not taxable under this chapter, the

669 consideration paid must be separately identified and stated with
670 respect to the taxable and exempt portions of the transaction or
671 the entire transaction shall be presumed taxable. The burden
672 shall be on the seller of the service or the purchaser of the
673 service, whichever applicable, to overcome this presumption by
674 providing documentary evidence as to which portion of the
675 transaction is exempt from tax. The department is authorized to
676 adjust the amount of consideration identified as the taxable and
677 exempt portions of the transaction; however, a determination
678 that the taxable and exempt portions are inaccurately stated and
679 that the adjustment is applicable must be supported by
680 substantial competent evidence.

681 5. Each seller of services subject to sales tax pursuant
682 to this paragraph shall maintain a monthly log showing each
683 transaction for which sales tax was not collected because the
684 services meet the requirements of subparagraph 3. for out-of-
685 state use. The log must identify the purchaser's name, location
686 and mailing address, and federal employer identification number,
687 if a business, or the social security number, if an individual,
688 the service sold, the price of the service, the date of sale,
689 the reason for the exemption, and the sales invoice number. The
690 monthly log shall be maintained pursuant to the same
691 requirements and subject to the same penalties imposed for the
692 keeping of similar records pursuant to this chapter.

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

697 a. Is not legal tender;

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

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

702 2. Such tax shall be at a rate of 7 ~~6~~ percent of the price
703 at which the coin or currency is sold, exchanged, or traded,
704 except that, with respect to a coin or currency which is legal
705 tender of the United States and which is sold, exchanged, or
706 traded, such tax shall not be levied.

707 3. There are exempt from this tax exchanges of coins or
708 currency which are in general circulation in, and legal tender
709 of, one nation for coins or currency which are in general
710 circulation in, and legal tender of, another nation when
711 exchanged solely for use as legal tender and at an exchange rate
712 based on the relative value of each as a medium of exchange.

713 4. With respect to any transaction that involves the sale
714 of coins or currency taxable under this paragraph in which the
715 taxable amount represented by the sale of such coins or currency
716 exceeds \$500, the entire amount represented by the sale of such
717 coins or currency is exempt from the tax imposed under this
718 paragraph. The dealer must maintain proper documentation, as
719 prescribed by rule of the department, to identify that portion
720 of a transaction which involves the sale of coins or currency
721 and is exempt under this subparagraph.

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

725 (1) Florists located in this state are liable for sales
726 tax on sales to retail customers regardless of where or by whom
727 the items sold are to be delivered. Florists located in this
728 state are not liable for sales tax on payments received from
729 other florists for items delivered to customers in this state.

730 (m) Operators of game concessions or other concessionaires
731 who customarily award tangible personal property as prizes may,
732 in lieu of paying tax on the cost price of such property, pay
733 tax on 25 percent of the gross receipts from such concession
734 activity.

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

737 212.0501 Tax on diesel fuel for business purposes;
738 purchase, storage, and use.--

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

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

745 212.0506 Taxation of service warranties.--

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

751 Section 7. Paragraph (a) of subsection (1) of section
752 212.06, Florida Statutes, is amended to read:

753 212.06 Sales, storage, use tax; collectible from dealers;
 754 "dealer" defined; dealers to collect from purchasers;
 755 legislative intent as to scope of tax.--

756 (1) (a) The aforesaid tax at the rate of 7 6 percent of the
 757 retail sales price as of the moment of sale, 7 6 percent of the
 758 cost price as of the moment of purchase, or 7 6 percent of the
 759 cost price as of the moment of commingling with the general mass
 760 of property in this state, as the case may be, shall be
 761 collectible from all dealers as herein defined on the sale at
 762 retail, the use, the consumption, the distribution, and the
 763 storage for use or consumption in this state of tangible
 764 personal property or services taxable under this chapter. The
 765 full amount of the tax on a credit sale, installment sale, or
 766 sale made on any kind of deferred payment plan shall be due at
 767 the moment of the transaction in the same manner as on a cash
 768 sale.

769 Section 8. Paragraph (c) of subsection (11) of section
 770 212.08, Florida Statutes, is amended to read:

771 212.08 Sales, rental, use, consumption, distribution, and
 772 storage tax; specified exemptions.--The sale at retail, the
 773 rental, the use, the consumption, the distribution, and the
 774 storage to be used or consumed in this state of the following
 775 are hereby specifically exempt from the tax imposed by this
 776 chapter.

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

778 (c) The maximum tax collectible under this subsection may
 779 not exceed 7 6 percent of the sales price of such aircraft. No
 780 Florida tax may be imposed on the sale of such aircraft if the

781 state in which the aircraft will be domiciled does not allow
 782 Florida sales or use tax to be credited against its sales or use
 783 tax. Furthermore, no tax may be imposed on the sale of such
 784 aircraft if the state in which the aircraft will be domiciled
 785 has enacted a sales and use tax exemption for flyable aircraft
 786 or if the aircraft will be domiciled outside the United States.

787 Section 9. Subsections (9), (10), and (11) of section
 788 212.12, Florida Statutes, are amended to read:

789 212.12 Dealer's credit for collecting tax; penalties for
 790 noncompliance; powers of Department of Revenue in dealing with
 791 delinquents; brackets applicable to taxable transactions;
 792 records required.--

793 (9) Taxes imposed by this chapter upon the privilege of
 794 the use, consumption, storage for consumption, or sale of
 795 tangible personal property, admissions, license fees, rentals,
 796 communication services, and upon the sale or use of services as
 797 herein taxed shall be collected upon the basis of an addition of
 798 the tax imposed by this chapter to the total price of such
 799 admissions, license fees, rentals, communication or other
 800 services, or sale price of such article or articles that are
 801 purchased, sold, or leased at any one time by or to a customer
 802 or buyer; the dealer, or person charged herein, is required to
 803 pay a privilege tax in the amount of the tax imposed by this
 804 chapter on the total of his or her gross sales of tangible
 805 personal property, admissions, license fees, rentals, and
 806 communication services or to collect a tax upon the sale or use
 807 of services, and such person or dealer shall add the tax imposed
 808 by this chapter to the price, license fee, rental, or

809 admissions, and communication or other services and collect the
 810 total sum from the purchaser, admittee, licensee, lessee, or
 811 consumer. The department shall make available in an electronic
 812 format or otherwise the tax amounts and the following brackets
 813 applicable to all transactions taxable at the rate of 7 ~~6~~
 814 percent:

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

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

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

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

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

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

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

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

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

834 (10) In counties which have adopted a discretionary sales
 835 surtax at the rate of 1 percent, the department shall make
 836 available in an electronic format or otherwise the tax amounts

837 and the following brackets applicable to all taxable
 838 transactions that would otherwise have been transactions taxable
 839 at the rate of 7 ~~6~~ percent:

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

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

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

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

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

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

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

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

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

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

862 (k)~~(j)~~ On sales in amounts of more than \$5,000 in price, 8
 863 ~~7~~ percent shall be added upon the first \$5,000 in price, and 7 ~~6~~
 864 percent shall be added upon each dollar of price in excess of

865 the first \$5,000 in price, plus the bracket charges upon any
 866 fractional part of a dollar as provided for in subsection (9).

867 (11) The department shall make available in an electronic
 868 format or otherwise the tax amounts and brackets applicable to
 869 all taxable transactions that occur in counties that have a
 870 surtax at a rate other than 1 percent which transactions would
 871 otherwise have been transactions taxable at the rate of 7 ~~6~~
 872 percent. Likewise, the department shall make available in an
 873 electronic format or otherwise the tax amounts and brackets
 874 applicable to transactions taxable at 8 ~~7~~ percent pursuant to s.
 875 212.05(1) (e) and on transactions which would otherwise have been
 876 so taxable in counties which have adopted a discretionary sales
 877 surtax.

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

880 212.20 Funds collected, disposition; additional powers of
 881 department; operational expense; refund of taxes adjudicated
 882 unconstitutionally collected.--

883 (6) Distribution of all proceeds under this chapter and s.
 884 202.18(1) (b) and (2) (b) shall be as follows:

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

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

891 (c) Proceeds from the fees imposed under ss.
 892 212.05(1)(h)3. and 212.18(3) shall remain with the General
 893 Revenue Fund.

894 (d) One-seventh of the proceeds of all other taxes and
 895 fees imposed pursuant to this chapter shall remain in the
 896 General Revenue Fund and used exclusively to fund public
 897 education in this state. It is the intent of the Legislature
 898 that these funds be used for the purpose of avoiding and
 899 reversing decreases in public education funding statewide.
 900 Priority consideration for funding shall be given to any program
 901 that was reduced or eliminated in fiscal year 2009-2010. This
 902 paragraph expires July 1, 2013.

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

906 1. In any fiscal year, the greater of \$500 million, minus
 907 an amount equal to 4.6 percent of the proceeds of the taxes
 908 collected pursuant to chapter 201, or 5.2 percent of all other
 909 taxes and fees imposed pursuant to this chapter or remitted
 910 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 911 monthly installments into the General Revenue Fund.

912 2. After the distribution under subparagraph 1., 8.814
 913 percent of the amount remitted by a sales tax dealer located
 914 within a participating county pursuant to s. 218.61 shall be
 915 transferred into the Local Government Half-cent Sales Tax
 916 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 917 transferred shall be reduced by 0.1 percent, and the department
 918 shall distribute this amount to the Public Employees Relations

919 Commission Trust Fund less \$5,000 each month, which shall be
 920 added to the amount calculated in subparagraph 3. and
 921 distributed accordingly.

922 3. After the distribution under subparagraphs 1. and 2.,
 923 0.095 percent shall be transferred to the Local Government Half-
 924 cent Sales Tax Clearing Trust Fund and distributed pursuant to
 925 s. 218.65.

926 4. After the distributions under subparagraphs 1., 2., and
 927 3., 2.0440 percent of the available proceeds shall be
 928 transferred monthly to the Revenue Sharing Trust Fund for
 929 Counties pursuant to s. 218.215.

930 5. After the distributions under subparagraphs 1., 2., and
 931 3., 1.3409 percent of the available proceeds shall be
 932 transferred monthly to the Revenue Sharing Trust Fund for
 933 Municipalities pursuant to s. 218.215. If the total revenue to
 934 be distributed pursuant to this subparagraph is at least as
 935 great as the amount due from the Revenue Sharing Trust Fund for
 936 Municipalities and the former Municipal Financial Assistance
 937 Trust Fund in state fiscal year 1999-2000, no municipality shall
 938 receive less than the amount due from the Revenue Sharing Trust
 939 Fund for Municipalities and the former Municipal Financial
 940 Assistance Trust Fund in state fiscal year 1999-2000. If the
 941 total proceeds to be distributed are less than the amount
 942 received in combination from the Revenue Sharing Trust Fund for
 943 Municipalities and the former Municipal Financial Assistance
 944 Trust Fund in state fiscal year 1999-2000, each municipality
 945 shall receive an amount proportionate to the amount it was due
 946 in state fiscal year 1999-2000.

947 6. Of the remaining proceeds:

948 a. In each fiscal year, the sum of \$29,915,500 shall be

949 divided into as many equal parts as there are counties in the

950 state, and one part shall be distributed to each county. The

951 distribution among the several counties must begin each fiscal

952 year on or before January 5th and continue monthly for a total

953 of 4 months. If a local or special law required that any moneys

954 accruing to a county in fiscal year 1999-2000 under the then-

955 existing provisions of s. 550.135 be paid directly to the

956 district school board, special district, or a municipal

957 government, such payment must continue until the local or

958 special law is amended or repealed. The state covenants with

959 holders of bonds or other instruments of indebtedness issued by

960 local governments, special districts, or district school boards

961 before July 1, 2000, that it is not the intent of this

962 subparagraph to adversely affect the rights of those holders or

963 relieve local governments, special districts, or district school

964 boards of the duty to meet their obligations as a result of

965 previous pledges or assignments or trusts entered into which

966 obligated funds received from the distribution to county

967 governments under then-existing s. 550.135. This distribution

968 specifically is in lieu of funds distributed under s. 550.135

969 before July 1, 2000.

970 b. The department shall distribute \$166,667 monthly

971 pursuant to s. 288.1162 to each applicant that has been

972 certified as a "facility for a new professional sports

973 franchise" or a "facility for a retained professional sports

974 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

975 distributed monthly by the department to each applicant that has
 976 been certified as a "facility for a retained spring training
 977 franchise" pursuant to s. 288.1162; however, not more than
 978 \$416,670 may be distributed monthly in the aggregate to all
 979 certified facilities for a retained spring training franchise.
 980 Distributions must begin 60 days following such certification
 981 and shall continue for not more than 30 years. This paragraph
 982 may not be construed to allow an applicant certified pursuant to
 983 s. 288.1162 to receive more in distributions than actually
 984 expended by the applicant for the public purposes provided for
 985 in s. 288.1162(6).

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

992 d. Beginning 30 days after notice by the Office of
 993 Tourism, Trade, and Economic Development to the Department of
 994 Revenue that the applicant has been certified as the
 995 International Game Fish Association World Center facility
 996 pursuant to s. 288.1169, and the facility is open to the public,
 997 \$83,333 shall be distributed monthly, for up to 168 months, to
 998 the applicant. This distribution is subject to reduction
 999 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 1000 made, after certification and before July 1, 2000.

1001 7. All other proceeds must remain in the General Revenue
 1002 Fund.

1003 Section 11. Effective July 1, 2013, subsections (1), (3),
 1004 and (6) of section 212.03, Florida Statutes, as amended by this
 1005 act, are amended to read:

1006 212.03 Transient rentals tax; rate, procedure,
 1007 enforcement, exemptions.--

1008 (1) (a) It is hereby declared to be the legislative intent
 1009 that every person is exercising a taxable privilege who engages
 1010 in the business of renting, leasing, letting, or granting a
 1011 license to use any living quarters or sleeping or housekeeping
 1012 accommodations in, from, or a part of, or in connection with any
 1013 hotel, apartment house, roominghouse, tourist or trailer camp,
 1014 mobile home park, recreational vehicle park, condominium, or
 1015 timeshare resort. However, any person who rents, leases, lets,
 1016 or grants a license to others to use, occupy, or enter upon any
 1017 living quarters or sleeping or housekeeping accommodations in
 1018 any apartment house, roominghouse, tourist camp, trailer camp,
 1019 mobile home park, recreational vehicle park, condominium, or
 1020 timeshare resort and who exclusively enters into a bona fide
 1021 written agreement for continuous residence for longer than 6
 1022 months in duration at such property is not exercising a taxable
 1023 privilege. For the exercise of such taxable privilege, a tax is
 1024 hereby levied in an amount equal to 6 ~~7~~ percent of and on the
 1025 total rental charged for such living quarters or sleeping or
 1026 housekeeping accommodations by the person charging or collecting
 1027 the rental. Such tax shall apply to hotels, apartment houses,
 1028 roominghouses, tourist or trailer camps, mobile home parks,
 1029 recreational vehicle parks, condominiums, or timeshare resorts,
 1030 whether or not these facilities have dining rooms, cafes, or

1031 other places where meals or lunches are sold or served to
 1032 guests.

1033 (b)1. Tax shall be due on the consideration paid for
 1034 occupancy in the county pursuant to a regulated short-term
 1035 product, as defined in s. 721.05, or occupancy in the county
 1036 pursuant to a product that would be deemed a regulated short-
 1037 term product if the agreement to purchase the short-term right
 1038 was executed in this state. Such tax shall be collected on the
 1039 last day of occupancy within the county unless such
 1040 consideration is applied to the purchase of a timeshare estate.
 1041 The occupancy of an accommodation of a timeshare resort pursuant
 1042 to a timeshare plan, a multisite timeshare plan, or an exchange
 1043 transaction in an exchange program, as defined in s. 721.05, by
 1044 the owner of a timeshare interest or such owner's guest, which
 1045 guest is not paying monetary consideration to the owner or to a
 1046 third party for the benefit of the owner, is not a privilege
 1047 subject to taxation under this section. A membership or
 1048 transaction fee paid by a timeshare owner that does not provide
 1049 the timeshare owner with the right to occupy any specific
 1050 timeshare unit but merely provides the timeshare owner with the
 1051 opportunity to exchange a timeshare interest through an exchange
 1052 program is a service charge and not subject to taxation under
 1053 this section.

1054 2. Consideration paid for the purchase of a timeshare
 1055 license in a timeshare plan, as defined in s. 721.05, is rent
 1056 subject to taxation under this section.

1057 (3) When rentals are received by way of property, goods,
 1058 wares, merchandise, services, or other things of value, the tax

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1059 shall be at the rate of 6 7 percent of the value of the
 1060 property, goods, wares, merchandise, services, or other things
 1061 of value.

1062 (6) It is the legislative intent that every person is
 1063 engaging in a taxable privilege who leases or rents parking or
 1064 storage spaces for motor vehicles in parking lots or garages,
 1065 who leases or rents docking or storage spaces for boats in boat
 1066 docks or marinas, or who leases or rents tie-down or storage
 1067 space for aircraft at airports. For the exercise of this
 1068 privilege, a tax is hereby levied at the rate of 6 7 percent on
 1069 the total rental charged.

1070 Section 12. Effective July 1, 2013, paragraphs (c) and (d)
 1071 of subsection (1) of section 212.031, Florida Statutes, as
 1072 amended by this act, are amended to read:

1073 212.031 Tax on rental or license fee for use of real
 1074 property.--

1075 (1)

1076 (c) For the exercise of such privilege, a tax is levied in
 1077 an amount equal to 6 7 percent of and on the total rent or
 1078 license fee charged for such real property by the person
 1079 charging or collecting the rental or license fee. The total rent
 1080 or license fee charged for such real property shall include
 1081 payments for the granting of a privilege to use or occupy real
 1082 property for any purpose and shall include base rent, percentage
 1083 rents, or similar charges. Such charges shall be included in the
 1084 total rent or license fee subject to tax under this section
 1085 whether or not they can be attributed to the ability of the
 1086 lessor's or licensor's property as used or operated to attract

1087 customers. Payments for intrinsically valuable personal property
 1088 such as franchises, trademarks, service marks, logos, or patents
 1089 are not subject to tax under this section. In the case of a
 1090 contractual arrangement that provides for both payments taxable
 1091 as total rent or license fee and payments not subject to tax,
 1092 the tax shall be based on a reasonable allocation of such
 1093 payments and shall not apply to that portion which is for the
 1094 nontaxable payments.

1095 (d) When the rental or license fee of any such real
 1096 property is paid by way of property, goods, wares, merchandise,
 1097 services, or other thing of value, the tax shall be at the rate
 1098 of 6 7 percent of the value of the property, goods, wares,
 1099 merchandise, services, or other thing of value.

1100 Section 13. Effective July 1, 2013, paragraph (b) of
 1101 subsection (1) and paragraph (a) of subsection (2) of section
 1102 212.04, Florida Statutes, as amended by this act, are amended to
 1103 read:

1104 212.04 Admissions tax; rate, procedure, enforcement.--

1105 (1)

1106 (b) For the exercise of such privilege, a tax is levied at
 1107 the rate of 6 7 percent of sales price, or the actual value
 1108 received from such admissions, which 6 7 percent shall be added
 1109 to and collected with all such admissions from the purchaser
 1110 thereof, and such tax shall be paid for the exercise of the
 1111 privilege as defined in the preceding paragraph. Each ticket
 1112 must show on its face the actual sales price of the admission,
 1113 or each dealer selling the admission must prominently display at
 1114 the box office or other place where the admission charge is made

1115 a notice disclosing the price of the admission, and the tax
1116 shall be computed and collected on the basis of the actual price
1117 of the admission charged by the dealer. The sale price or actual
1118 value of admission shall, for the purpose of this chapter, be
1119 that price remaining after deduction of federal taxes and state
1120 or locally imposed or authorized seat surcharges, taxes, or
1121 fees, if any, imposed upon such admission. The sale price or
1122 actual value does not include separately stated ticket service
1123 charges that are imposed by a facility ticket office or a
1124 ticketing service and added to a separately stated, established
1125 ticket price. The rate of tax on each admission shall be
1126 according to the brackets established by s. 212.12(9).

1127 (2)(a)1. No tax shall be levied on admissions to athletic
1128 or other events sponsored by elementary schools, junior high
1129 schools, middle schools, high schools, community colleges,
1130 public or private colleges and universities, deaf and blind
1131 schools, facilities of the youth services programs of the
1132 Department of Children and Family Services, and state
1133 correctional institutions when only student, faculty, or inmate
1134 talent is used. However, this exemption shall not apply to
1135 admission to athletic events sponsored by a state university,
1136 and the proceeds of the tax collected on such admissions shall
1137 be retained and used by each institution to support women's
1138 athletics as provided in s. 1006.71(2)(c).

1139 2.a. No tax shall be levied on dues, membership fees, and
1140 admission charges imposed by not-for-profit sponsoring
1141 organizations. To receive this exemption, the sponsoring
1142 organization must qualify as a not-for-profit entity under the

1143 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,
 1144 as amended.

1145 b. No tax shall be levied on admission charges to an event
 1146 sponsored by a governmental entity, sports authority, or sports
 1147 commission when held in a convention hall, exhibition hall,
 1148 auditorium, stadium, theater, arena, civic center, performing
 1149 arts center, or publicly owned recreational facility and when
 1150 100 percent of the risk of success or failure lies with the
 1151 sponsor of the event and 100 percent of the funds at risk for
 1152 the event belong to the sponsor, and student or faculty talent
 1153 is not exclusively used. As used in this sub-subparagraph, the
 1154 terms "sports authority" and "sports commission" mean a
 1155 nonprofit organization that is exempt from federal income tax
 1156 under s. 501(c)(3) of the Internal Revenue Code and that
 1157 contracts with a county or municipal government for the purpose
 1158 of promoting and attracting sports-tourism events to the
 1159 community with which it contracts. This sub-subparagraph is
 1160 repealed July 1, 2009.

1161 3. No tax shall be levied on an admission paid by a
 1162 student, or on the student's behalf, to any required place of
 1163 sport or recreation if the student's participation in the sport
 1164 or recreational activity is required as a part of a program or
 1165 activity sponsored by, and under the jurisdiction of, the
 1166 student's educational institution, provided his or her
 1167 attendance is as a participant and not as a spectator.

1168 4. No tax shall be levied on admissions to the National
 1169 Football League championship game, on admissions to any
 1170 semifinal game or championship game of a national collegiate

1171 tournament, or on admissions to a Major League Baseball all-star
 1172 game.

1173 5. A participation fee or sponsorship fee imposed by a
 1174 governmental entity as described in s. 212.08(6) for an athletic
 1175 or recreational program is exempt when the governmental entity
 1176 by itself, or in conjunction with an organization exempt under
 1177 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
 1178 sponsors, administers, plans, supervises, directs, and controls
 1179 the athletic or recreational program.

1180 6. Also exempt from the tax imposed by this section to the
 1181 extent provided in this subparagraph are admissions to live
 1182 theater, live opera, or live ballet productions in this state
 1183 which are sponsored by an organization that has received a
 1184 determination from the Internal Revenue Service that the
 1185 organization is exempt from federal income tax under s.
 1186 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
 1187 the organization actively participates in planning and
 1188 conducting the event, is responsible for the safety and success
 1189 of the event, is organized for the purpose of sponsoring live
 1190 theater, live opera, or live ballet productions in this state,
 1191 has more than 10,000 subscribing members and has among the
 1192 stated purposes in its charter the promotion of arts education
 1193 in the communities which it serves, and will receive at least 20
 1194 percent of the net profits, if any, of the events which the
 1195 organization sponsors and will bear the risk of at least 20
 1196 percent of the losses, if any, from the events which it sponsors
 1197 if the organization employs other persons as agents to provide
 1198 services in connection with a sponsored event. Prior to March 1

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1199 of each year, such organization may apply to the department for
1200 a certificate of exemption for admissions to such events
1201 sponsored in this state by the organization during the
1202 immediately following state fiscal year. The application shall
1203 state the total dollar amount of admissions receipts collected
1204 by the organization or its agents from such events in this state
1205 sponsored by the organization or its agents in the year
1206 immediately preceding the year in which the organization applies
1207 for the exemption. Such organization shall receive the exemption
1208 only to the extent of \$1.5 million multiplied by the ratio that
1209 such receipts bear to the total of such receipts of all
1210 organizations applying for the exemption in such year; however,
1211 in no event shall such exemption granted to any organization
1212 exceed 6 7 percent of such admissions receipts collected by the
1213 organization or its agents in the year immediately preceding the
1214 year in which the organization applies for the exemption. Each
1215 organization receiving the exemption shall report each month to
1216 the department the total admissions receipts collected from such
1217 events sponsored by the organization during the preceding month
1218 and shall remit to the department an amount equal to 6 7 percent
1219 of such receipts reduced by any amount remaining under the
1220 exemption. Tickets for such events sold by such organizations
1221 shall not reflect the tax otherwise imposed under this section.

1222 7. Also exempt from the tax imposed by this section are
1223 entry fees for participation in freshwater fishing tournaments.

1224 8. Also exempt from the tax imposed by this section are
1225 participation or entry fees charged to participants in a game,

1226 race, or other sport or recreational event if spectators are
 1227 charged a taxable admission to such event.

1228 9. No tax shall be levied on admissions to any postseason
 1229 collegiate football game sanctioned by the National Collegiate
 1230 Athletic Association.

1231 Section 14. Effective July 1, 2013, subsection (1) of
 1232 section 212.05, Florida Statutes, as amended by this act, is
 1233 amended to read:

1234 212.05 Sales, storage, use tax.--It is hereby declared to
 1235 be the legislative intent that every person is exercising a
 1236 taxable privilege who engages in the business of selling
 1237 tangible personal property at retail in this state, including
 1238 the business of making mail order sales, or who rents or
 1239 furnishes any of the things or services taxable under this
 1240 chapter, or who stores for use or consumption in this state any
 1241 item or article of tangible personal property as defined herein
 1242 and who leases or rents such property within the state.

1243 (1) For the exercise of such privilege, a tax is levied on
 1244 each taxable transaction or incident, which tax is due and
 1245 payable as follows:

1246 (a)1.a. At the rate of 6 ~~7~~ percent of the sales price of
 1247 each item or article of tangible personal property when sold at
 1248 retail in this state, computed on each taxable sale for the
 1249 purpose of remitting the amount of tax due the state, and
 1250 including each and every retail sale.

1251 b. Each occasional or isolated sale of an aircraft, boat,
 1252 mobile home, or motor vehicle of a class or type which is
 1253 required to be registered, licensed, titled, or documented in

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1254 | this state or by the United States Government shall be subject
1255 | to tax at the rate provided in this paragraph. The department
1256 | shall by rule adopt any nationally recognized publication for
1257 | valuation of used motor vehicles as the reference price list for
1258 | any used motor vehicle which is required to be licensed pursuant
1259 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
1260 | party to an occasional or isolated sale of such a vehicle
1261 | reports to the tax collector a sales price which is less than 80
1262 | percent of the average loan price for the specified model and
1263 | year of such vehicle as listed in the most recent reference
1264 | price list, the tax levied under this paragraph shall be
1265 | computed by the department on such average loan price unless the
1266 | parties to the sale have provided to the tax collector an
1267 | affidavit signed by each party, or other substantial proof,
1268 | stating the actual sales price. Any party to such sale who
1269 | reports a sales price less than the actual sales price is guilty
1270 | of a misdemeanor of the first degree, punishable as provided in
1271 | s. 775.082 or s. 775.083. The department shall collect or
1272 | attempt to collect from such party any delinquent sales taxes.
1273 | In addition, such party shall pay any tax due and any penalty
1274 | and interest assessed plus a penalty equal to twice the amount
1275 | of the additional tax owed. Notwithstanding any other provision
1276 | of law, the Department of Revenue may waive or compromise any
1277 | penalty imposed pursuant to this subparagraph.

1278 | 2. This paragraph does not apply to the sale of a boat or
1279 | aircraft by or through a registered dealer under this chapter to
1280 | a purchaser who, at the time of taking delivery, is a
1281 | nonresident of this state, does not make his or her permanent

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1282 place of abode in this state, and is not engaged in carrying on
1283 in this state any employment, trade, business, or profession in
1284 which the boat or aircraft will be used in this state, or is a
1285 corporation none of the officers or directors of which is a
1286 resident of, or makes his or her permanent place of abode in,
1287 this state, or is a noncorporate entity that has no individual
1288 vested with authority to participate in the management,
1289 direction, or control of the entity's affairs who is a resident
1290 of, or makes his or her permanent abode in, this state. For
1291 purposes of this exemption, either a registered dealer acting on
1292 his or her own behalf as seller, a registered dealer acting as
1293 broker on behalf of a seller, or a registered dealer acting as
1294 broker on behalf of the purchaser may be deemed to be the
1295 selling dealer. This exemption shall not be allowed unless:

1296 a. The purchaser removes a qualifying boat, as described
1297 in sub-subparagraph f., from the state within 90 days after the
1298 date of purchase or extension, or the purchaser removes a
1299 nonqualifying boat or an aircraft from this state within 10 days
1300 after the date of purchase or, when the boat or aircraft is
1301 repaired or altered, within 20 days after completion of the
1302 repairs or alterations;

1303 b. The purchaser, within 30 days from the date of
1304 departure, shall provide the department with written proof that
1305 the purchaser licensed, registered, titled, or documented the
1306 boat or aircraft outside the state. If such written proof is
1307 unavailable, within 30 days the purchaser shall provide proof
1308 that the purchaser applied for such license, title,
1309 registration, or documentation. The purchaser shall forward to

1310 the department proof of title, license, registration, or
 1311 documentation upon receipt;

1312 c. The purchaser, within 10 days of removing the boat or
 1313 aircraft from Florida, shall furnish the department with proof
 1314 of removal in the form of receipts for fuel, dockage, slippage,
 1315 tie-down, or hangaring from outside of Florida. The information
 1316 so provided must clearly and specifically identify the boat or
 1317 aircraft;

1318 d. The selling dealer, within 5 days of the date of sale,
 1319 shall provide to the department a copy of the sales invoice,
 1320 closing statement, bills of sale, and the original affidavit
 1321 signed by the purchaser attesting that he or she has read the
 1322 provisions of this section;

1323 e. The seller makes a copy of the affidavit a part of his
 1324 or her record for as long as required by s. 213.35; and

1325 f. Unless the nonresident purchaser of a boat of 5 net
 1326 tons of admeasurement or larger intends to remove the boat from
 1327 this state within 10 days after the date of purchase or when the
 1328 boat is repaired or altered, within 20 days after completion of
 1329 the repairs or alterations, the nonresident purchaser shall
 1330 apply to the selling dealer for a decal which authorizes 90 days
 1331 after the date of purchase for removal of the boat. The
 1332 nonresident purchaser of a qualifying boat may apply to the
 1333 selling dealer within 60 days after the date of purchase for an
 1334 extension decal that authorizes the boat to remain in this state
 1335 for an additional 90 days, but not more than a total of 180
 1336 days, before the nonresident purchaser is required to pay the
 1337 tax imposed by this chapter. The department is authorized to

1338 issue decals in advance to dealers. The number of decals issued
 1339 in advance to a dealer shall be consistent with the volume of
 1340 the dealer's past sales of boats which qualify under this sub-
 1341 subparagraph. The selling dealer or his or her agent shall mark
 1342 and affix the decals to qualifying boats in the manner
 1343 prescribed by the department, prior to delivery of the boat.

1344 (I) The department is hereby authorized to charge dealers
 1345 a fee sufficient to recover the costs of decals issued, except
 1346 the extension decal shall cost \$425.

1347 (II) The proceeds from the sale of decals will be
 1348 deposited into the administrative trust fund.

1349 (III) Decals shall display information to identify the
 1350 boat as a qualifying boat under this sub-subparagraph,
 1351 including, but not limited to, the decal's date of expiration.

1352 (IV) The department is authorized to require dealers who
 1353 purchase decals to file reports with the department and may
 1354 prescribe all necessary records by rule. All such records are
 1355 subject to inspection by the department.

1356 (V) Any dealer or his or her agent who issues a decal
 1357 falsely, fails to affix a decal, mismarks the expiration date of
 1358 a decal, or fails to properly account for decals will be
 1359 considered prima facie to have committed a fraudulent act to
 1360 evade the tax and will be liable for payment of the tax plus a
 1361 mandatory penalty of 200 percent of the tax, and shall be liable
 1362 for fine and punishment as provided by law for a conviction of a
 1363 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1364 775.083.

1365 (VI) Any nonresident purchaser of a boat who removes a
 1366 decal prior to permanently removing the boat from the state, or
 1367 defaces, changes, modifies, or alters a decal in a manner
 1368 affecting its expiration date prior to its expiration, or who
 1369 causes or allows the same to be done by another, will be
 1370 considered prima facie to have committed a fraudulent act to
 1371 evade the tax and will be liable for payment of the tax plus a
 1372 mandatory penalty of 200 percent of the tax, and shall be liable
 1373 for fine and punishment as provided by law for a conviction of a
 1374 misdemeanor of the first degree, as provided in s. 775.082 or s.
 1375 775.083.

1376 (VII) The department is authorized to adopt rules
 1377 necessary to administer and enforce this subparagraph and to
 1378 publish the necessary forms and instructions.

1379 (VIII) The department is hereby authorized to adopt
 1380 emergency rules pursuant to s. 120.54(4) to administer and
 1381 enforce the provisions of this subparagraph.

1382
 1383 If the purchaser fails to remove the qualifying boat from this
 1384 state within the maximum 180 days after purchase or a
 1385 nonqualifying boat or an aircraft from this state within 10 days
 1386 after purchase or, when the boat or aircraft is repaired or
 1387 altered, within 20 days after completion of such repairs or
 1388 alterations, or permits the boat or aircraft to return to this
 1389 state within 6 months from the date of departure, or if the
 1390 purchaser fails to furnish the department with any of the
 1391 documentation required by this subparagraph within the
 1392 prescribed time period, the purchaser shall be liable for use

1393 tax on the cost price of the boat or aircraft and, in addition
 1394 thereto, payment of a penalty to the Department of Revenue equal
 1395 to the tax payable. This penalty shall be in lieu of the penalty
 1396 imposed by s. 212.12(2) and is mandatory and shall not be waived
 1397 by the department. The maximum 180-day period following the sale
 1398 of a qualifying boat tax-exempt to a nonresident may not be
 1399 tolled for any reason. Notwithstanding other provisions of this
 1400 paragraph to the contrary, an aircraft purchased in this state
 1401 under the provisions of this paragraph may be returned to this
 1402 state for repairs within 6 months after the date of its
 1403 departure without being in violation of the law and without
 1404 incurring liability for the payment of tax or penalty on the
 1405 purchase price of the aircraft if the aircraft is removed from
 1406 this state within 20 days after the completion of the repairs
 1407 and if such removal can be demonstrated by invoices for fuel,
 1408 tie-down, hangar charges issued by out-of-state vendors or
 1409 suppliers, or similar documentation.

1410 (b) At the rate of 6 7 percent of the cost price of each
 1411 item or article of tangible personal property when the same is
 1412 not sold but is used, consumed, distributed, or stored for use
 1413 or consumption in this state; however, for tangible property
 1414 originally purchased exempt from tax for use exclusively for
 1415 lease and which is converted to the owner's own use, tax may be
 1416 paid on the fair market value of the property at the time of
 1417 conversion. If the fair market value of the property cannot be
 1418 determined, use tax at the time of conversion shall be based on
 1419 the owner's acquisition cost. Under no circumstances may the
 1420 aggregate amount of sales tax from leasing the property and use

1421 tax due at the time of conversion be less than the total sales
 1422 tax that would have been due on the original acquisition cost
 1423 paid by the owner.

1424 (c) At the rate of 6 7 percent of the gross proceeds
 1425 derived from the lease or rental of tangible personal property,
 1426 as defined herein; however, the following special provisions
 1427 apply to the lease or rental of motor vehicles:

1428 1. When a motor vehicle is leased or rented for a period
 1429 of less than 12 months:

1430 a. If the motor vehicle is rented in Florida, the entire
 1431 amount of such rental is taxable, even if the vehicle is dropped
 1432 off in another state.

1433 b. If the motor vehicle is rented in another state and
 1434 dropped off in Florida, the rental is exempt from Florida tax.

1435 2. Except as provided in subparagraph 3., for the lease or
 1436 rental of a motor vehicle for a period of not less than 12
 1437 months, sales tax is due on the lease or rental payments if the
 1438 vehicle is registered in this state; provided, however, that no
 1439 tax shall be due if the taxpayer documents use of the motor
 1440 vehicle outside this state and tax is being paid on the lease or
 1441 rental payments in another state.

1442 3. The tax imposed by this chapter does not apply to the
 1443 lease or rental of a commercial motor vehicle as defined in s.
 1444 316.003(66)(a) to one lessee or rentee for a period of not less
 1445 than 12 months when tax was paid on the purchase price of such
 1446 vehicle by the lessor. To the extent tax was paid with respect
 1447 to the purchase of such vehicle in another state, territory of
 1448 the United States, or the District of Columbia, the Florida tax

1449 payable shall be reduced in accordance with the provisions of s.
 1450 212.06(7). This subparagraph shall only be available when the
 1451 lease or rental of such property is an established business or
 1452 part of an established business or the same is incidental or
 1453 germane to such business.

1454 (d) At the rate of 6 7 percent of the lease or rental
 1455 price paid by a lessee or rentee, or contracted or agreed to be
 1456 paid by a lessee or rentee, to the owner of the tangible
 1457 personal property.

1458 (e)1. At the rate of 6 7 percent on charges for:

1459 a. Prepaid calling arrangements. The tax on charges for
 1460 prepaid calling arrangements shall be collected at the time of
 1461 sale and remitted by the selling dealer.

1462 (I) "Prepaid calling arrangement" means the separately
 1463 stated retail sale by advance payment of communications services
 1464 that consist exclusively of telephone calls originated by using
 1465 an access number, authorization code, or other means that may be
 1466 manually, electronically, or otherwise entered and that are sold
 1467 in predetermined units or dollars whose number declines with use
 1468 in a known amount.

1469 (II) If the sale or recharge of the prepaid calling
 1470 arrangement does not take place at the dealer's place of
 1471 business, it shall be deemed to take place at the customer's
 1472 shipping address or, if no item is shipped, at the customer's
 1473 address or the location associated with the customer's mobile
 1474 telephone number.

1475 (III) The sale or recharge of a prepaid calling
 1476 arrangement shall be treated as a sale of tangible personal

1477 | property for purposes of this chapter, whether or not a tangible
 1478 | item evidencing such arrangement is furnished to the purchaser,
 1479 | and such sale within this state subjects the selling dealer to
 1480 | the jurisdiction of this state for purposes of this subsection.

1481 | b. The installation of telecommunication and telegraphic
 1482 | equipment.

1483 | c. Electrical power or energy, except that the tax rate
 1484 | for charges for electrical power or energy is 7 & percent.

1485 | 2. The provisions of s. 212.17(3), regarding credit for
 1486 | tax paid on charges subsequently found to be worthless, shall be
 1487 | equally applicable to any tax paid under the provisions of this
 1488 | section on charges for prepaid calling arrangements,
 1489 | telecommunication or telegraph services, or electric power
 1490 | subsequently found to be uncollectible. The word "charges" in
 1491 | this paragraph does not include any excise or similar tax levied
 1492 | by the Federal Government, any political subdivision of the
 1493 | state, or any municipality upon the purchase, sale, or recharge
 1494 | of prepaid calling arrangements or upon the purchase or sale of
 1495 | telecommunication, television system program, or telegraph
 1496 | service or electric power, which tax is collected by the seller
 1497 | from the purchaser.

1498 | (f) At the rate of 6 7 percent on the sale, rental, use,
 1499 | consumption, or storage for use in this state of machines and
 1500 | equipment, and parts and accessories therefor, used in
 1501 | manufacturing, processing, compounding, producing, mining, or
 1502 | quarrying personal property for sale or to be used in furnishing
 1503 | communications, transportation, or public utility services.

1504 (g)1. At the rate of 6 7 percent on the retail price of
 1505 newspapers and magazines sold or used in Florida.

1506 2. Notwithstanding other provisions of this chapter,
 1507 inserts of printed materials which are distributed with a
 1508 newspaper or magazine are a component part of the newspaper or
 1509 magazine, and neither the sale nor use of such inserts is
 1510 subject to tax when:

1511 a. Printed by a newspaper or magazine publisher or
 1512 commercial printer and distributed as a component part of a
 1513 newspaper or magazine, which means that the items after being
 1514 printed are delivered directly to a newspaper or magazine
 1515 publisher by the printer for inclusion in editions of the
 1516 distributed newspaper or magazine;

1517 b. Such publications are labeled as part of the designated
 1518 newspaper or magazine publication into which they are to be
 1519 inserted; and

1520 c. The purchaser of the insert presents a resale
 1521 certificate to the vendor stating that the inserts are to be
 1522 distributed as a component part of a newspaper or magazine.

1523 (h)1. A tax is imposed at the rate of 4 ~~5~~ percent on the
 1524 charges for the use of coin-operated amusement machines. The tax
 1525 shall be calculated by dividing the gross receipts from such
 1526 charges for the applicable reporting period by a divisor,
 1527 determined as provided in this subparagraph, to compute gross
 1528 taxable sales, and then subtracting gross taxable sales from
 1529 gross receipts to arrive at the amount of tax due. For counties
 1530 that do not impose a discretionary sales surtax, the divisor is
 1531 equal to 1.04 ~~1.05~~; for counties that impose a 0.5 percent

1532 discretionary sales surtax, the divisor is equal to 1.045 ~~1.055~~;
 1533 for counties that impose a 1 percent discretionary sales surtax,
 1534 the divisor is equal to 1.050 ~~1.060~~; and for counties that
 1535 impose a 2 percent sales surtax, the divisor is equal to 1.060
 1536 ~~1.070~~. If a county imposes a discretionary sales surtax that is
 1537 not listed in this subparagraph, the department shall make the
 1538 applicable divisor available in an electronic format or
 1539 otherwise. Additional divisors shall bear the same mathematical
 1540 relationship to the next higher and next lower divisors as the
 1541 new surtax rate bears to the next higher and next lower surtax
 1542 rates for which divisors have been established. When a machine
 1543 is activated by a slug, token, coupon, or any similar device
 1544 which has been purchased, the tax is on the price paid by the
 1545 user of the device for such device.

1546 2. As used in this paragraph, the term "operator" means
 1547 any person who possesses a coin-operated amusement machine for
 1548 the purpose of generating sales through that machine and who is
 1549 responsible for removing the receipts from the machine.

1550 a. If the owner of the machine is also the operator of it,
 1551 he or she shall be liable for payment of the tax without any
 1552 deduction for rent or a license fee paid to a location owner for
 1553 the use of any real property on which the machine is located.

1554 b. If the owner or lessee of the machine is also its
 1555 operator, he or she shall be liable for payment of the tax on
 1556 the purchase or lease of the machine, as well as the tax on
 1557 sales generated through the machine.

1558 c. If the proprietor of the business where the machine is
 1559 located does not own the machine, he or she shall be deemed to

1560 be the lessee and operator of the machine and is responsible for
1561 the payment of the tax on sales, unless such responsibility is
1562 otherwise provided for in a written agreement between him or her
1563 and the machine owner.

1564 3.a. An operator of a coin-operated amusement machine may
1565 not operate or cause to be operated in this state any such
1566 machine until the operator has registered with the department
1567 and has conspicuously displayed an identifying certificate
1568 issued by the department. The identifying certificate shall be
1569 issued by the department upon application from the operator. The
1570 identifying certificate shall include a unique number, and the
1571 certificate shall be permanently marked with the operator's
1572 name, the operator's sales tax number, and the maximum number of
1573 machines to be operated under the certificate. An identifying
1574 certificate shall not be transferred from one operator to
1575 another. The identifying certificate must be conspicuously
1576 displayed on the premises where the coin-operated amusement
1577 machines are being operated.

1578 b. The operator of the machine must obtain an identifying
1579 certificate before the machine is first operated in the state
1580 and by July 1 of each year thereafter. The annual fee for each
1581 certificate shall be based on the number of machines identified
1582 on the application times \$30 and is due and payable upon
1583 application for the identifying device. The application shall
1584 contain the operator's name, sales tax number, business address
1585 where the machines are being operated, and the number of
1586 machines in operation at that place of business by the operator.
1587 No operator may operate more machines than are listed on the

1588 certificate. A new certificate is required if more machines are
 1589 being operated at that location than are listed on the
 1590 certificate. The fee for the new certificate shall be based on
 1591 the number of additional machines identified on the application
 1592 form times \$30.

1593 c. A penalty of \$250 per machine is imposed on the
 1594 operator for failing to properly obtain and display the required
 1595 identifying certificate. A penalty of \$250 is imposed on the
 1596 lessee of any machine placed in a place of business without a
 1597 proper current identifying certificate. Such penalties shall
 1598 apply in addition to all other applicable taxes, interest, and
 1599 penalties.

1600 d. Operators of coin-operated amusement machines must
 1601 obtain a separate sales and use tax certificate of registration
 1602 for each county in which such machines are located. One sales
 1603 and use tax certificate of registration is sufficient for all of
 1604 the operator's machines within a single county.

1605 4. The provisions of this paragraph do not apply to coin-
 1606 operated amusement machines owned and operated by churches or
 1607 synagogues.

1608 5. In addition to any other penalties imposed by this
 1609 chapter, a person who knowingly and willfully violates any
 1610 provision of this paragraph commits a misdemeanor of the second
 1611 degree, punishable as provided in s. 775.082 or s. 775.083.

1612 6. The department may adopt rules necessary to administer
 1613 the provisions of this paragraph.

1614 (i)1. At the rate of 6 7 percent on charges for all:

1615 a. Detective, burglar protection, and other protection
1616 services (NAICS National Numbers 561611, 561612, 561613, and
1617 561621). Any law enforcement officer, as defined in s. 943.10,
1618 who is performing approved duties as determined by his or her
1619 local law enforcement agency in his or her capacity as a law
1620 enforcement officer, and who is subject to the direct and
1621 immediate command of his or her law enforcement agency, and in
1622 the law enforcement officer's uniform as authorized by his or
1623 her law enforcement agency, is performing law enforcement and
1624 public safety services and is not performing detective, burglar
1625 protection, or other protective services, if the law enforcement
1626 officer is performing his or her approved duties in a
1627 geographical area in which the law enforcement officer has
1628 arrest jurisdiction. Such law enforcement and public safety
1629 services are not subject to tax irrespective of whether the duty
1630 is characterized as "extra duty," "off-duty," or "secondary
1631 employment," and irrespective of whether the officer is paid
1632 directly or through the officer's agency by an outside source.
1633 The term "law enforcement officer" includes full-time or part-
1634 time law enforcement officers, and any auxiliary law enforcement
1635 officer, when such auxiliary law enforcement officer is working
1636 under the direct supervision of a full-time or part-time law
1637 enforcement officer.

1638 b. Nonresidential cleaning and nonresidential pest control
1639 services (NAICS National Numbers 561710 and 561720).

1640 2. As used in this paragraph, "NAICS" means those
1641 classifications contained in the North American Industry

1642 Classification System, as published in 2007 by the Office of
 1643 Management and Budget, Executive Office of the President.

1644 3. Charges for detective, burglar protection, and other
 1645 protection security services performed in this state but used
 1646 outside this state are exempt from taxation. Charges for
 1647 detective, burglar protection, and other protection security
 1648 services performed outside this state and used in this state are
 1649 subject to tax.

1650 4. If a transaction involves both the sale or use of a
 1651 service taxable under this paragraph and the sale or use of a
 1652 service or any other item not taxable under this chapter, the
 1653 consideration paid must be separately identified and stated with
 1654 respect to the taxable and exempt portions of the transaction or
 1655 the entire transaction shall be presumed taxable. The burden
 1656 shall be on the seller of the service or the purchaser of the
 1657 service, whichever applicable, to overcome this presumption by
 1658 providing documentary evidence as to which portion of the
 1659 transaction is exempt from tax. The department is authorized to
 1660 adjust the amount of consideration identified as the taxable and
 1661 exempt portions of the transaction; however, a determination
 1662 that the taxable and exempt portions are inaccurately stated and
 1663 that the adjustment is applicable must be supported by
 1664 substantial competent evidence.

1665 5. Each seller of services subject to sales tax pursuant
 1666 to this paragraph shall maintain a monthly log showing each
 1667 transaction for which sales tax was not collected because the
 1668 services meet the requirements of subparagraph 3. for out-of-
 1669 state use. The log must identify the purchaser's name, location

1670 and mailing address, and federal employer identification number,
 1671 if a business, or the social security number, if an individual,
 1672 the service sold, the price of the service, the date of sale,
 1673 the reason for the exemption, and the sales invoice number. The
 1674 monthly log shall be maintained pursuant to the same
 1675 requirements and subject to the same penalties imposed for the
 1676 keeping of similar records pursuant to this chapter.

1677 (j)1. Notwithstanding any other provision of this chapter,
 1678 there is hereby levied a tax on the sale, use, consumption, or
 1679 storage for use in this state of any coin or currency, whether
 1680 in circulation or not, when such coin or currency:

- 1681 a. Is not legal tender;
- 1682 b. If legal tender, is sold, exchanged, or traded at a
 1683 rate in excess of its face value; or
- 1684 c. Is sold, exchanged, or traded at a rate based on its
 1685 precious metal content.

1686 2. Such tax shall be at a rate of 6 ~~7~~ percent of the price
 1687 at which the coin or currency is sold, exchanged, or traded,
 1688 except that, with respect to a coin or currency which is legal
 1689 tender of the United States and which is sold, exchanged, or
 1690 traded, such tax shall not be levied.

1691 3. There are exempt from this tax exchanges of coins or
 1692 currency which are in general circulation in, and legal tender
 1693 of, one nation for coins or currency which are in general
 1694 circulation in, and legal tender of, another nation when
 1695 exchanged solely for use as legal tender and at an exchange rate
 1696 based on the relative value of each as a medium of exchange.

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1697 4. With respect to any transaction that involves the sale
1698 of coins or currency taxable under this paragraph in which the
1699 taxable amount represented by the sale of such coins or currency
1700 exceeds \$500, the entire amount represented by the sale of such
1701 coins or currency is exempt from the tax imposed under this
1702 paragraph. The dealer must maintain proper documentation, as
1703 prescribed by rule of the department, to identify that portion
1704 of a transaction which involves the sale of coins or currency
1705 and is exempt under this subparagraph.

1706 (k) At the rate of 6 ~~7~~ percent of the sales price of each
1707 gallon of diesel fuel not taxed under chapter 206 purchased for
1708 use in a vessel.

1709 (l) Florists located in this state are liable for sales
1710 tax on sales to retail customers regardless of where or by whom
1711 the items sold are to be delivered. Florists located in this
1712 state are not liable for sales tax on payments received from
1713 other florists for items delivered to customers in this state.

1714 (m) Operators of game concessions or other concessionaires
1715 who customarily award tangible personal property as prizes may,
1716 in lieu of paying tax on the cost price of such property, pay
1717 tax on 25 percent of the gross receipts from such concession
1718 activity.

1719 Section 15. Effective July 1, 2013, subsection (2) of
1720 section 212.0501, Florida Statutes, as amended by this act, is
1721 amended to read:

1722 212.0501 Tax on diesel fuel for business purposes;
1723 purchase, storage, and use.--

1724 (2) Each person who purchases diesel fuel for consumption,
 1725 use, or storage by a trade or business shall register as a
 1726 dealer and remit a use tax, at the rate of 6 7 percent, on the
 1727 total cost price of diesel fuel consumed.

1728 Section 16. Effective July 1, 2013, subsection (2) of
 1729 section 212.0506, Florida Statutes, as amended by this act, is
 1730 amended to read:

1731 212.0506 Taxation of service warranties.--

1732 (2) For exercising such privilege, a tax is levied on each
 1733 taxable transaction or incident, which tax is due and payable at
 1734 the rate of 6 7 percent on the total consideration received or
 1735 to be received by any person for issuing and delivering any
 1736 service warranty.

1737 Section 17. Effective July 1, 2013, paragraph (a) of
 1738 subsection (1) of section 212.06, Florida Statutes, as amended
 1739 by this act, is amended to read:

1740 212.06 Sales, storage, use tax; collectible from dealers;
 1741 "dealer" defined; dealers to collect from purchasers;
 1742 legislative intent as to scope of tax.--

1743 (1) (a) The aforesaid tax at the rate of 6 7 percent of the
 1744 retail sales price as of the moment of sale, 6 7 percent of the
 1745 cost price as of the moment of purchase, or 6 7 percent of the
 1746 cost price as of the moment of commingling with the general mass
 1747 of property in this state, as the case may be, shall be
 1748 collectible from all dealers as herein defined on the sale at
 1749 retail, the use, the consumption, the distribution, and the
 1750 storage for use or consumption in this state of tangible
 1751 personal property or services taxable under this chapter. The

1752 full amount of the tax on a credit sale, installment sale, or
 1753 sale made on any kind of deferred payment plan shall be due at
 1754 the moment of the transaction in the same manner as on a cash
 1755 sale.

1756 Section 18. Effective July 1, 2013, paragraph (c) of
 1757 subsection (11) of section 212.08, Florida Statutes, as amended
 1758 by this act, is amended to read:

1759 212.08 Sales, rental, use, consumption, distribution, and
 1760 storage tax; specified exemptions.--The sale at retail, the
 1761 rental, the use, the consumption, the distribution, and the
 1762 storage to be used or consumed in this state of the following
 1763 are hereby specifically exempt from the tax imposed by this
 1764 chapter.

1765 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.--

1766 (c) The maximum tax collectible under this subsection may
 1767 not exceed 6 ~~7~~ percent of the sales price of such aircraft. No
 1768 Florida tax may be imposed on the sale of such aircraft if the
 1769 state in which the aircraft will be domiciled does not allow
 1770 Florida sales or use tax to be credited against its sales or use
 1771 tax. Furthermore, no tax may be imposed on the sale of such
 1772 aircraft if the state in which the aircraft will be domiciled
 1773 has enacted a sales and use tax exemption for flyable aircraft
 1774 or if the aircraft will be domiciled outside the United States.

1775 Section 19. Effective July 1, 2013, subsections (9), (10),
 1776 and (11) of section 212.12, Florida Statutes, as amended by this
 1777 act, are amended to read:

1778 212.12 Dealer's credit for collecting tax; penalties for
 1779 noncompliance; powers of Department of Revenue in dealing with

1780 delinquents; brackets applicable to taxable transactions;
 1781 records required.--

1782 (9) Taxes imposed by this chapter upon the privilege of
 1783 the use, consumption, storage for consumption, or sale of
 1784 tangible personal property, admissions, license fees, rentals,
 1785 communication services, and upon the sale or use of services as
 1786 herein taxed shall be collected upon the basis of an addition of
 1787 the tax imposed by this chapter to the total price of such
 1788 admissions, license fees, rentals, communication or other
 1789 services, or sale price of such article or articles that are
 1790 purchased, sold, or leased at any one time by or to a customer
 1791 or buyer; the dealer, or person charged herein, is required to
 1792 pay a privilege tax in the amount of the tax imposed by this
 1793 chapter on the total of his or her gross sales of tangible
 1794 personal property, admissions, license fees, rentals, and
 1795 communication services or to collect a tax upon the sale or use
 1796 of services, and such person or dealer shall add the tax imposed
 1797 by this chapter to the price, license fee, rental, or
 1798 admissions, and communication or other services and collect the
 1799 total sum from the purchaser, admittee, licensee, lessee, or
 1800 consumer. The department shall make available in an electronic
 1801 format or otherwise the tax amounts and the following brackets
 1802 applicable to all transactions taxable at the rate of 6 ~~7~~
 1803 percent:

1804 (a) On single sales of less than 10 cents, no tax shall be
 1805 added.

1806 (b) On single sales in amounts from 10 cents to 16 ~~14~~
 1807 cents, both inclusive, 1 cent shall be added for taxes.

1808 (c) On sales in amounts from 17 ~~15~~ cents to 33 ~~28~~ cents,
 1809 both inclusive, 2 cents shall be added for taxes.

1810 (d) On sales in amounts from 34 ~~29~~ cents to 50 ~~42~~ cents,
 1811 both inclusive, 3 cents shall be added for taxes.

1812 (e) On sales in amounts from 51 ~~43~~ cents to 66 ~~57~~ cents,
 1813 both inclusive, 4 cents shall be added for taxes.

1814 (f) On sales in amounts from 67 ~~58~~ cents to 83 ~~71~~ cents,
 1815 both inclusive, 5 cents shall be added for taxes.

1816 (g) On sales in amounts from 84 ~~72~~ cents to \$1 ~~85 cents~~,
 1817 both inclusive, 6 cents shall be added for taxes.

1818 ~~(h) On sales in amounts from 86 cents to \$1, both~~
 1819 ~~inclusive, 7 cents shall be added for taxes.~~

1820 (h)-(i) On sales in amounts of more than \$1, 6 ~~7~~ percent
 1821 shall be charged upon each dollar of price, plus the appropriate
 1822 bracket charge upon any fractional part of a dollar.

1823 (10) In counties which have adopted a discretionary sales
 1824 surtax at the rate of 1 percent, the department shall make
 1825 available in an electronic format or otherwise the tax amounts
 1826 and the following brackets applicable to all taxable
 1827 transactions that would otherwise have been transactions taxable
 1828 at the rate of 6 ~~7~~ percent:

1829 (a) On single sales of less than 10 cents, no tax shall be
 1830 added.

1831 (b) On single sales in amounts from 10 cents to 14 ~~12~~
 1832 cents, both inclusive, 1 cent shall be added for taxes.

1833 (c) On sales in amounts from 15 ~~13~~ cents to 28 ~~25~~ cents,
 1834 both inclusive, 2 cents shall be added for taxes.

1835 (d) On sales in amounts from 29 ~~26~~ cents to 42 ~~38~~ cents,
 1836 both inclusive, 3 cents shall be added for taxes.

1837 (e) On sales in amounts from 43 ~~39~~ cents to 57 ~~51~~ cents,
 1838 both inclusive, 4 cents shall be added for taxes.

1839 (f) On sales in amounts from 58 ~~52~~ cents to 71 ~~64~~ cents,
 1840 both inclusive, 5 cents shall be added for taxes.

1841 (g) On sales in amounts from 72 ~~65~~ cents to 85 ~~77~~ cents,
 1842 both inclusive, 6 cents shall be added for taxes.

1843 (h) On sales in amounts from 86 ~~78~~ cents to \$1 ~~89 cents~~,
 1844 both inclusive, 7 cents shall be added for taxes.

1845 ~~(i) On sales in amounts from 90 cents to \$1, both~~
 1846 ~~inclusive, 8 cents shall be added for taxes.~~

1847 (i)-(j) On sales in amounts from \$1 up to, and including,
 1848 the first \$5,000 in price, 7 ~~8~~ percent shall be charged upon
 1849 each dollar of price, plus the appropriate bracket charge upon
 1850 any fractional part of a dollar.

1851 (j)-(k) On sales in amounts of more than \$5,000 in price, 7
 1852 ~~8~~ percent shall be added upon the first \$5,000 in price, and 6 ~~7~~
 1853 percent shall be added upon each dollar of price in excess of
 1854 the first \$5,000 in price, plus the bracket charges upon any
 1855 fractional part of a dollar as provided for in subsection (9).

1856 (11) The department shall make available in an electronic
 1857 format or otherwise the tax amounts and brackets applicable to
 1858 all taxable transactions that occur in counties that have a
 1859 surtax at a rate other than 1 percent which transactions would
 1860 otherwise have been transactions taxable at the rate of 6 ~~7~~
 1861 percent. Likewise, the department shall make available in an
 1862 electronic format or otherwise the tax amounts and brackets

1863 applicable to transactions taxable at 7 & percent pursuant to s.
 1864 212.05(1) (e) and on transactions which would otherwise have been
 1865 so taxable in counties which have adopted a discretionary sales
 1866 surtax.

1867 Section 20. Effective July 1, 2013, subsection (6) of
 1868 section 212.20, Florida Statutes, as amended by this act, is
 1869 amended to read:

1870 212.20 Funds collected, disposition; additional powers of
 1871 department; operational expense; refund of taxes adjudicated
 1872 unconstitutionally collected.--

1873 (6) Distribution of all proceeds under this chapter and s.
 1874 202.18(1) (b) and (2) (b) shall be as follows:

1875 (a) Proceeds from the convention development taxes
 1876 authorized under s. 212.0305 shall be reallocated to the
 1877 Convention Development Tax Clearing Trust Fund.

1878 (b) Proceeds from discretionary sales surtaxes imposed
 1879 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 1880 Discretionary Sales Surtax Clearing Trust Fund.

1881 (c) Proceeds from the fees imposed under ss.
 1882 212.05(1) (h)3. and 212.18(3) shall remain with the General
 1883 Revenue Fund.

1884 ~~(d) One seventh of the proceeds of all other taxes and~~
 1885 ~~fees imposed pursuant to this chapter shall remain in the~~
 1886 ~~General Revenue Fund and used exclusively to fund public~~
 1887 ~~education in this state. It is the intent of the Legislature~~
 1888 ~~that these funds be used for the purpose of avoiding and~~
 1889 ~~reversing decreases in public education funding statewide.~~
 1890 ~~Priority consideration for funding shall be given to any program~~

1891 ~~that was reduced or eliminated in fiscal year 2009-2010. This~~
 1892 ~~paragraph expires July 1, 2013.~~

1893 (d)~~(e)~~ The proceeds of all other taxes and fees imposed
 1894 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 1895 and (2)(b) shall be distributed as follows:

1896 1. In any fiscal year, the greater of \$500 million, minus
 1897 an amount equal to 4.6 percent of the proceeds of the taxes
 1898 collected pursuant to chapter 201, or 5.2 percent of all other
 1899 taxes and fees imposed pursuant to this chapter or remitted
 1900 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 1901 monthly installments into the General Revenue Fund.

1902 2. After the distribution under subparagraph 1., 8.814
 1903 percent of the amount remitted by a sales tax dealer located
 1904 within a participating county pursuant to s. 218.61 shall be
 1905 transferred into the Local Government Half-cent Sales Tax
 1906 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 1907 transferred shall be reduced by 0.1 percent, and the department
 1908 shall distribute this amount to the Public Employees Relations
 1909 Commission Trust Fund less \$5,000 each month, which shall be
 1910 added to the amount calculated in subparagraph 3. and
 1911 distributed accordingly.

1912 3. After the distribution under subparagraphs 1. and 2.,
 1913 0.095 percent shall be transferred to the Local Government Half-
 1914 cent Sales Tax Clearing Trust Fund and distributed pursuant to
 1915 s. 218.65.

1916 4. After the distributions under subparagraphs 1., 2., and
 1917 3., 2.0440 percent of the available proceeds shall be

1918 transferred monthly to the Revenue Sharing Trust Fund for
 1919 Counties pursuant to s. 218.215.

1920 5. After the distributions under subparagraphs 1., 2., and
 1921 3., 1.3409 percent of the available proceeds shall be
 1922 transferred monthly to the Revenue Sharing Trust Fund for
 1923 Municipalities pursuant to s. 218.215. If the total revenue to
 1924 be distributed pursuant to this subparagraph is at least as
 1925 great as the amount due from the Revenue Sharing Trust Fund for
 1926 Municipalities and the former Municipal Financial Assistance
 1927 Trust Fund in state fiscal year 1999-2000, no municipality shall
 1928 receive less than the amount due from the Revenue Sharing Trust
 1929 Fund for Municipalities and the former Municipal Financial
 1930 Assistance Trust Fund in state fiscal year 1999-2000. If the
 1931 total proceeds to be distributed are less than the amount
 1932 received in combination from the Revenue Sharing Trust Fund for
 1933 Municipalities and the former Municipal Financial Assistance
 1934 Trust Fund in state fiscal year 1999-2000, each municipality
 1935 shall receive an amount proportionate to the amount it was due
 1936 in state fiscal year 1999-2000.

1937 6. Of the remaining proceeds:

1938 a. In each fiscal year, the sum of \$29,915,500 shall be
 1939 divided into as many equal parts as there are counties in the
 1940 state, and one part shall be distributed to each county. The
 1941 distribution among the several counties must begin each fiscal
 1942 year on or before January 5th and continue monthly for a total
 1943 of 4 months. If a local or special law required that any moneys
 1944 accruing to a county in fiscal year 1999-2000 under the then-
 1945 existing provisions of s. 550.135 be paid directly to the

1946 district school board, special district, or a municipal
 1947 government, such payment must continue until the local or
 1948 special law is amended or repealed. The state covenants with
 1949 holders of bonds or other instruments of indebtedness issued by
 1950 local governments, special districts, or district school boards
 1951 before July 1, 2000, that it is not the intent of this
 1952 subparagraph to adversely affect the rights of those holders or
 1953 relieve local governments, special districts, or district school
 1954 boards of the duty to meet their obligations as a result of
 1955 previous pledges or assignments or trusts entered into which
 1956 obligated funds received from the distribution to county
 1957 governments under then-existing s. 550.135. This distribution
 1958 specifically is in lieu of funds distributed under s. 550.135
 1959 before July 1, 2000.

1960 b. The department shall distribute \$166,667 monthly
 1961 pursuant to s. 288.1162 to each applicant that has been
 1962 certified as a "facility for a new professional sports
 1963 franchise" or a "facility for a retained professional sports
 1964 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 1965 distributed monthly by the department to each applicant that has
 1966 been certified as a "facility for a retained spring training
 1967 franchise" pursuant to s. 288.1162; however, not more than
 1968 \$416,670 may be distributed monthly in the aggregate to all
 1969 certified facilities for a retained spring training franchise.
 1970 Distributions must begin 60 days following such certification
 1971 and shall continue for not more than 30 years. This paragraph
 1972 may not be construed to allow an applicant certified pursuant to
 1973 s. 288.1162 to receive more in distributions than actually

1974 expended by the applicant for the public purposes provided for
 1975 in s. 288.1162(6).

1976 c. Beginning 30 days after notice by the Office of
 1977 Tourism, Trade, and Economic Development to the Department of
 1978 Revenue that an applicant has been certified as the professional
 1979 golf hall of fame pursuant to s. 288.1168 and is open to the
 1980 public, \$166,667 shall be distributed monthly, for up to 300
 1981 months, to the applicant.

1982 d. Beginning 30 days after notice by the Office of
 1983 Tourism, Trade, and Economic Development to the Department of
 1984 Revenue that the applicant has been certified as the
 1985 International Game Fish Association World Center facility
 1986 pursuant to s. 288.1169, and the facility is open to the public,
 1987 \$83,333 shall be distributed monthly, for up to 168 months, to
 1988 the applicant. This distribution is subject to reduction
 1989 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 1990 made, after certification and before July 1, 2000.

1991 7. All other proceeds must remain in the General Revenue
 1992 Fund.

1993 Section 21. Paragraph (a) of subsection (5) of section
 1994 11.45, Florida Statutes, is amended to read:

1995 11.45 Definitions; duties; authorities; reports; rules.--

1996 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

1997 (a) The Legislative Auditing Committee shall direct the
 1998 Auditor General to make an audit of any municipality whenever
 1999 petitioned to do so by at least 20 percent of the registered
 2000 electors in the last general election of that municipality
 2001 pursuant to this subsection. The supervisor of elections of the

2002 county in which the municipality is located shall certify
 2003 whether or not the petition contains the signatures of at least
 2004 20 percent of the registered electors of the municipality. After
 2005 the completion of the audit, the Auditor General shall determine
 2006 whether the municipality has the fiscal resources necessary to
 2007 pay the cost of the audit. The municipality shall pay the cost
 2008 of the audit within 90 days after the Auditor General's
 2009 determination that the municipality has the available resources.
 2010 If the municipality fails to pay the cost of the audit, the
 2011 Department of Revenue shall, upon certification of the Auditor
 2012 General, withhold from that portion of the distribution pursuant
 2013 to s. 212.20(6) (e) ~~(d)~~5. which is distributable to such
 2014 municipality, a sum sufficient to pay the cost of the audit and
 2015 shall deposit that sum into the General Revenue Fund of the
 2016 state.

2017 Section 22. Paragraph (b) of subsection (2) of section
 2018 202.18, Florida Statutes, is amended to read:

2019 202.18 Allocation and disposition of tax proceeds.--The
 2020 proceeds of the communications services taxes remitted under
 2021 this chapter shall be treated as follows:

2022 (2) The proceeds of the taxes remitted under s.
 2023 202.12(1)(b) shall be divided as follows:

2024 (b) Sixty-three percent of the remainder shall be
 2025 allocated to the state and distributed pursuant to s. 212.20(6),
 2026 except that the proceeds allocated pursuant to s.
 2027 212.20(6) (e) ~~(d)~~2. shall be prorated to the participating
 2028 counties in the same proportion as that month's collection of

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2029 the taxes and fees imposed pursuant to chapter 212 and paragraph
 2030 (1) (b) .

2031 Section 23. Subsection (3) of section 218.245, Florida
 2032 Statutes, is amended to read:

2033 218.245 Revenue sharing; apportionment.--

2034 (3) Revenues attributed to the increase in distribution to
 2035 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 2036 212.20(6) (e) ~~(d)~~ 5. from 1.0715 percent to 1.3409 percent provided
 2037 in chapter 2003-402, Laws of Florida, shall be distributed to
 2038 each eligible municipality and any unit of local government that
 2039 is consolidated as provided by s. 9, Art. VIII of the State
 2040 Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968
 2041 revised constitution, as follows: each eligible local
 2042 government's allocation shall be based on the amount it received
 2043 from the half-cent sales tax under s. 218.61 in the prior state
 2044 fiscal year divided by the total receipts under s. 218.61 in the
 2045 prior state fiscal year for all eligible local governments.
 2046 However, for the purpose of calculating this distribution, the
 2047 amount received from the half-cent sales tax under s. 218.61 in
 2048 the prior state fiscal year by a unit of local government which
 2049 is consolidated as provided by s. 9, Art. VIII of the State
 2050 Constitution of 1885, as amended, and as preserved by s. 6(e),
 2051 Art. VIII, of the Constitution as revised in 1968, shall be
 2052 reduced by 50 percent for such local government and for the
 2053 total receipts. For eligible municipalities that began
 2054 participating in the allocation of half-cent sales tax under s.
 2055 218.61 in the previous state fiscal year, their annual receipts
 2056 shall be calculated by dividing their actual receipts by the

2057 | number of months they participated, and the result multiplied by
 2058 | 12.

2059 | Section 24. Subsections (5), (6), and (7) of section
 2060 | 218.65, Florida Statutes, are amended to read:

2061 | 218.65 Emergency distribution.--

2062 | (5) At the beginning of each fiscal year, the Department
 2063 | of Revenue shall calculate a base allocation for each eligible
 2064 | county equal to the difference between the current per capita
 2065 | limitation times the county's population, minus prior year
 2066 | ordinary distributions to the county pursuant to ss.

2067 | 212.20(6) (e) ~~(d)~~2., 218.61, and 218.62. If moneys deposited into
 2068 | the Local Government Half-cent Sales Tax Clearing Trust Fund
 2069 | pursuant to s. 212.20(6) (e) ~~(d)~~3., excluding moneys appropriated
 2070 | for supplemental distributions pursuant to subsection (8), for
 2071 | the current year are less than or equal to the sum of the base
 2072 | allocations, each eligible county shall receive a share of the
 2073 | appropriated amount proportional to its base allocation. If the
 2074 | deposited amount exceeds the sum of the base allocations, each
 2075 | county shall receive its base allocation, and the excess
 2076 | appropriated amount, less any amounts distributed under
 2077 | subsection (6), shall be distributed equally on a per capita
 2078 | basis among the eligible counties.

2079 | (6) If moneys deposited in the Local Government Half-cent
 2080 | Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (e) ~~(d)~~3.
 2081 | exceed the amount necessary to provide the base allocation to
 2082 | each eligible county, the moneys in the trust fund may be used
 2083 | to provide a transitional distribution, as specified in this
 2084 | subsection, to certain counties whose population has increased.

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2085 The transitional distribution shall be made available to each
 2086 county that qualified for a distribution under subsection (2) in
 2087 the prior year but does not, because of the requirements of
 2088 paragraph (2)(a), qualify for a distribution in the current
 2089 year. Beginning on July 1 of the year following the year in
 2090 which the county no longer qualifies for a distribution under
 2091 subsection (2), the county shall receive two-thirds of the
 2092 amount received in the prior year, and beginning July 1 of the
 2093 second year following the year in which the county no longer
 2094 qualifies for a distribution under subsection (2), the county
 2095 shall receive one-third of the amount it received in the last
 2096 year it qualified for the distribution under subsection (2). If
 2097 insufficient moneys are available in the Local Government Half-
 2098 cent Sales Tax Clearing Trust Fund to fully provide such a
 2099 transitional distribution to each county that meets the
 2100 eligibility criteria in this section, each eligible county shall
 2101 receive a share of the available moneys proportional to the
 2102 amount it would have received had moneys been sufficient to
 2103 fully provide such a transitional distribution to each eligible
 2104 county.

2105 (7) There is hereby annually appropriated from the Local
 2106 Government Half-cent Sales Tax Clearing Trust Fund the
 2107 distribution provided in s. 212.20(6) (e) ~~(d)~~ 3. to be used for
 2108 emergency and supplemental distributions pursuant to this
 2109 section.

2110 Section 25. Subsection (6) of section 288.1169, Florida
 2111 Statutes, is amended to read:

2112 288.1169 International Game Fish Association World Center
 2113 facility.--

2114 (6) The Department of Commerce must recertify every 10
 2115 years that the facility is open, that the International Game
 2116 Fish Association World Center continues to be the only
 2117 international administrative headquarters, fishing museum, and
 2118 Hall of Fame in the United States recognized by the
 2119 International Game Fish Association, and that the project is
 2120 meeting the minimum projections for attendance or sales tax
 2121 revenues as required at the time of original certification. If
 2122 the facility is not recertified during this 10-year review as
 2123 meeting the minimum projections, then funding shall be abated
 2124 until certification criteria are met. If the project fails to
 2125 generate \$1 million of annual revenues pursuant to paragraph
 2126 (2) (e), the distribution of revenues pursuant to s.
 2127 212.20(6)(e)6.d. ~~212.02(6)(d)6.d.~~ shall be reduced to an amount
 2128 equal to \$83,333 multiplied by a fraction, the numerator of
 2129 which is the actual revenues generated and the denominator of
 2130 which is \$1 million. Such reduction remains in effect until
 2131 revenues generated by the project in a 12-month period equal or
 2132 exceed \$1 million.

2133 Section 26. Effective July 1, 2013, paragraph (a) of
 2134 subsection (5) of section 11.45, Florida Statutes, as amended by
 2135 this act, is amended to read:

2136 11.45 Definitions; duties; authorities; reports; rules.--

2137 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

2138 (a) The Legislative Auditing Committee shall direct the
 2139 Auditor General to make an audit of any municipality whenever

2140 petitioned to do so by at least 20 percent of the registered
 2141 electors in the last general election of that municipality
 2142 pursuant to this subsection. The supervisor of elections of the
 2143 county in which the municipality is located shall certify
 2144 whether or not the petition contains the signatures of at least
 2145 20 percent of the registered electors of the municipality. After
 2146 the completion of the audit, the Auditor General shall determine
 2147 whether the municipality has the fiscal resources necessary to
 2148 pay the cost of the audit. The municipality shall pay the cost
 2149 of the audit within 90 days after the Auditor General's
 2150 determination that the municipality has the available resources.
 2151 If the municipality fails to pay the cost of the audit, the
 2152 Department of Revenue shall, upon certification of the Auditor
 2153 General, withhold from that portion of the distribution pursuant
 2154 to s. 212.20(6) (d)~~(e)~~5. which is distributable to such
 2155 municipality, a sum sufficient to pay the cost of the audit and
 2156 shall deposit that sum into the General Revenue Fund of the
 2157 state.

2158 Section 27. Effective July 1, 2013, paragraph (b) of
 2159 subsection (2) of section 202.18, Florida Statutes, as amended
 2160 by this act, is amended to read:

2161 202.18 Allocation and disposition of tax proceeds.--The
 2162 proceeds of the communications services taxes remitted under
 2163 this chapter shall be treated as follows:

2164 (2) The proceeds of the taxes remitted under s.
 2165 202.12(1)(b) shall be divided as follows:

2166 (b) Sixty-three percent of the remainder shall be
 2167 allocated to the state and distributed pursuant to s. 212.20(6),

2168 | except that the proceeds allocated pursuant to s.
 2169 | 212.20(6) (d) ~~(e)~~ 2. shall be prorated to the participating
 2170 | counties in the same proportion as that month's collection of
 2171 | the taxes and fees imposed pursuant to chapter 212 and paragraph
 2172 | (1) (b) .

2173 | Section 28. Effective July 1, 2013, subsection (3) of
 2174 | section 218.245, Florida Statutes, as amended by this act, is
 2175 | amended to read:

2176 | 218.245 Revenue sharing; apportionment.--

2177 | (3) Revenues attributed to the increase in distribution to
 2178 | the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 2179 | 212.20(6) (d) ~~(e)~~ 5. from 1.0715 percent to 1.3409 percent provided
 2180 | in chapter 2003-402, Laws of Florida, shall be distributed to
 2181 | each eligible municipality and any unit of local government that
 2182 | is consolidated as provided by s. 9, Art. VIII of the State
 2183 | Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968
 2184 | revised constitution, as follows: each eligible local
 2185 | government's allocation shall be based on the amount it received
 2186 | from the half-cent sales tax under s. 218.61 in the prior state
 2187 | fiscal year divided by the total receipts under s. 218.61 in the
 2188 | prior state fiscal year for all eligible local governments.
 2189 | However, for the purpose of calculating this distribution, the
 2190 | amount received from the half-cent sales tax under s. 218.61 in
 2191 | the prior state fiscal year by a unit of local government which
 2192 | is consolidated as provided by s. 9, Art. VIII of the State
 2193 | Constitution of 1885, as amended, and as preserved by s. 6(e),
 2194 | Art. VIII, of the Constitution as revised in 1968, shall be
 2195 | reduced by 50 percent for such local government and for the

2196 total receipts. For eligible municipalities that began
 2197 participating in the allocation of half-cent sales tax under s.
 2198 218.61 in the previous state fiscal year, their annual receipts
 2199 shall be calculated by dividing their actual receipts by the
 2200 number of months they participated, and the result multiplied by
 2201 12.

2202 Section 29. Effective July 1, 2013, subsections (5), (6),
 2203 and (7) of section 218.65, Florida Statutes, as amended by this
 2204 act, are amended to read:

2205 218.65 Emergency distribution.--

2206 (5) At the beginning of each fiscal year, the Department
 2207 of Revenue shall calculate a base allocation for each eligible
 2208 county equal to the difference between the current per capita
 2209 limitation times the county's population, minus prior year
 2210 ordinary distributions to the county pursuant to ss.
 2211 212.20(6) (d) ~~(e)~~2., 218.61, and 218.62. If moneys deposited into
 2212 the Local Government Half-cent Sales Tax Clearing Trust Fund
 2213 pursuant to s. 212.20(6) (d) ~~(e)~~3., excluding moneys appropriated
 2214 for supplemental distributions pursuant to subsection (8), for
 2215 the current year are less than or equal to the sum of the base
 2216 allocations, each eligible county shall receive a share of the
 2217 appropriated amount proportional to its base allocation. If the
 2218 deposited amount exceeds the sum of the base allocations, each
 2219 county shall receive its base allocation, and the excess
 2220 appropriated amount, less any amounts distributed under
 2221 subsection (6), shall be distributed equally on a per capita
 2222 basis among the eligible counties.

2223 (6) If moneys deposited in the Local Government Half-cent
 2224 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (d) ~~(e)~~3.
 2225 exceed the amount necessary to provide the base allocation to
 2226 each eligible county, the moneys in the trust fund may be used
 2227 to provide a transitional distribution, as specified in this
 2228 subsection, to certain counties whose population has increased.
 2229 The transitional distribution shall be made available to each
 2230 county that qualified for a distribution under subsection (2) in
 2231 the prior year but does not, because of the requirements of
 2232 paragraph (2)(a), qualify for a distribution in the current
 2233 year. Beginning on July 1 of the year following the year in
 2234 which the county no longer qualifies for a distribution under
 2235 subsection (2), the county shall receive two-thirds of the
 2236 amount received in the prior year, and beginning July 1 of the
 2237 second year following the year in which the county no longer
 2238 qualifies for a distribution under subsection (2), the county
 2239 shall receive one-third of the amount it received in the last
 2240 year it qualified for the distribution under subsection (2). If
 2241 insufficient moneys are available in the Local Government Half-
 2242 cent Sales Tax Clearing Trust Fund to fully provide such a
 2243 transitional distribution to each county that meets the
 2244 eligibility criteria in this section, each eligible county shall
 2245 receive a share of the available moneys proportional to the
 2246 amount it would have received had moneys been sufficient to
 2247 fully provide such a transitional distribution to each eligible
 2248 county.

2249 (7) There is hereby annually appropriated from the Local
 2250 Government Half-cent Sales Tax Clearing Trust Fund the

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2251 distribution provided in s. 212.20(6) (d) ~~(e)~~3. to be used for
 2252 emergency and supplemental distributions pursuant to this
 2253 section.

2254 Section 30. Effective July 1, 2013, subsection (6) of
 2255 section 288.1169, Florida Statutes, as amended by this act, is
 2256 amended to read:

2257 288.1169 International Game Fish Association World Center
 2258 facility.--

2259 (6) The Department of Commerce must recertify every 10
 2260 years that the facility is open, that the International Game
 2261 Fish Association World Center continues to be the only
 2262 international administrative headquarters, fishing museum, and
 2263 Hall of Fame in the United States recognized by the
 2264 International Game Fish Association, and that the project is
 2265 meeting the minimum projections for attendance or sales tax
 2266 revenues as required at the time of original certification. If
 2267 the facility is not recertified during this 10-year review as
 2268 meeting the minimum projections, then funding shall be abated
 2269 until certification criteria are met. If the project fails to
 2270 generate \$1 million of annual revenues pursuant to paragraph
 2271 (2) (e), the distribution of revenues pursuant to s.
 2272 212.20(6) (d) ~~(e)~~6.d. shall be reduced to an amount equal to
 2273 \$83,333 multiplied by a fraction, the numerator of which is the
 2274 actual revenues generated and the denominator of which is \$1
 2275 million. Such reduction remains in effect until revenues
 2276 generated by the project in a 12-month period equal or exceed \$1
 2277 million.

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2278 | Section 31. Except as otherwise expressly provided in this
2279 | act, this act shall take effect July 1, 2010.