

By Senator Altman

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1                                   A bill to be entitled  
2           An act relating to the Department of Revenue; amending  
3           s. 55.204, F.S.; specifying the duration of liens  
4           securing the payment of unemployment compensation tax  
5           obligations; amending s. 95.091, F.S.; creating an  
6           exception to a limit on the duration of tax liens for  
7           certain tax liens relating to unemployment  
8           compensation taxes; amending s. 201.02, F.S.;  
9           providing that the tax on deeds and other instruments  
10          relating to real property does not apply to property  
11          sold pursuant to a short sale; defining the term  
12          "short sale"; authorizing the department to adopt  
13          rules; amending s. 202.125, F.S.; providing that an  
14          exemption from the communications services tax does  
15          not apply to transient public lodging establishments;  
16          amending s. 212.05, F.S.; specifying that the tax on  
17          sales, use, and other transactions applies to charges  
18          for nonresidential building cleaning and  
19          nonresidential building pest control; amending s.  
20          212.0515, F.S.; revising the contents of the notice  
21          that must be posted on vending machines; amending s.  
22          212.08, F.S.; providing criteria to determine whether  
23          the tax on sales, use, and other transactions applies  
24          to a package containing exempt food products and  
25          taxable nonfood products; providing that the tax  
26          exemption for building materials used in the  
27          rehabilitation of real property in an enterprise zone  
28          applies only while the property is being  
29          rehabilitated; providing that a single application for

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30 a tax refund of taxes paid on building materials used  
31 in the rehabilitation of real property may be used for  
32 certain contiguous parcels; revising the information  
33 that must be included in an application for a tax  
34 refund; providing that the tax exemption for building  
35 materials used in an enterprise zone may inure to a  
36 unit of government; revising the date by which an  
37 application for a tax refund for taxes paid on  
38 building materials used in an enterprise zone must be  
39 submitted to the department; amending s. 213.053,  
40 F.S.; authorizing the department to provide certain  
41 confidential taxpayer information to the Florida  
42 Energy and Climate Commission; providing for such  
43 authority to operate retroactively; providing that  
44 restrictions on disclosure of confidential taxpayer  
45 information do not prohibit the department from using  
46 certain methods of electronic communication for  
47 certain purposes; providing that the department may  
48 release confidential taxpayer information relating to  
49 a corporation having an outstanding tax warrant to the  
50 Department of Business and Professional Regulation;  
51 authorizing the department to share taxpayer names and  
52 identification numbers for purposes of information-  
53 sharing agreements with financial institutions;  
54 authorizing the department to share certain  
55 information relating to the tax on sales, use, and  
56 other transactions with the Department of  
57 Environmental Protection; authorizing the department  
58 to publish a list of taxpayers against whom it has

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59 filed a warrant or judgment lien certificate;  
60 requiring the department to update the list at least  
61 monthly; authorizing the department to adopt rules;  
62 authorizing the department to provide confidential  
63 taxpayer information relating to collections from  
64 taxpayers against whom it has taken a collection  
65 action; creating s. 213.0532, F.S.; defining terms;  
66 requiring the department and certain financial  
67 institutions to enter into information-sharing  
68 agreements to enable the department to obtain the  
69 account balances and personally identifying  
70 information of taxpayers; authorizing the department  
71 and certain financial institutions to enter into  
72 information-sharing agreements to enable the  
73 department to obtain the account balances and  
74 personally identifying information of taxpayers;  
75 limiting the use of information gathered for the  
76 purpose of enforcing the collection of certain taxes  
77 and fees; requiring the department to pay a fee to the  
78 financial institutions for their services; limiting  
79 the liability for certain acts of financial  
80 institutions that enter into an information-sharing  
81 agreement; authorizing the department to adopt rules;  
82 amending s. 213.25, F.S.; authorizing the department  
83 to reduce a tax refund or credit owing to a taxpayer  
84 to the extent of liability for unemployment  
85 compensation taxes; amending s. 213.50, F.S.;

86 authorizing the Department of Business and  
87 Professional Regulation to revoke or deny the renewal

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88 of a license for a hotel or restaurant having an  
89 outstanding tax warrant for a certain period of time;  
90 amending s. 213.67, F.S.; specifying additional  
91 methods by which the department may give notice of a  
92 tax delinquency; creating s. 213.758, F.S.; defining  
93 terms; providing for the transfer of tax liabilities  
94 to the transferee of a business or a stock of goods  
95 under certain circumstances; providing exceptions;  
96 requiring a taxpayer who quits a business to file a  
97 final tax return; authorizing the Department of Legal  
98 Affairs to seek injunctions to prevent business  
99 activities until taxes are paid; requiring the  
100 transferor of a business or stock of goods to file a  
101 final tax return and make a full tax payment after a  
102 transfer; authorizing a transferee of a business or  
103 stock of goods to withhold a portion of the  
104 consideration for the transfer for the payment of  
105 certain taxes; authorizing the Department of Legal  
106 Affairs to seek an injunction to prevent business  
107 activities by a transferee until the taxes are paid;  
108 providing that the transferees are jointly and  
109 severally liable with the transferor for the payment  
110 of taxes, interest, or penalties under certain  
111 circumstances; limiting the transferee's liability to  
112 the value or purchase price of the transferred  
113 property; specifying a time period within which a  
114 transferee may file certain actions; authorizing the  
115 department to adopt rules; amending s. 220.192, F.S.;

116 providing for the administration of certain portions

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117 of the renewable energy technologies tax credit  
118 program by the Florida Energy and Climate Commission;  
119 providing for retroactive application; amending s.  
120 336.021, F.S.; revising the distribution of the ninth-  
121 cent fuel tax on motor fuel and diesel fuel; amending  
122 s. 443.036, F.S.; providing for the treatment of a  
123 single-member limited liability company as the  
124 employer for purposes of unemployment compensation;  
125 amending s. 443.1215, F.S.; correcting a cross-  
126 reference; amending s. 443.1316, F.S.; conforming  
127 cross-references; amending s. 443.141, F.S.; providing  
128 penalties for erroneous, incomplete, or insufficient  
129 reports relating to unemployment compensation taxes;  
130 authorizing a waiver of the penalty under certain  
131 circumstances; defining a term; authorizing the Agency  
132 for Workforce Innovation and the state agency  
133 providing unemployment compensation tax collection  
134 services to adopt rules; providing an expiration date  
135 for liens for contributions and reimbursements;  
136 amending s. 443.163, F.S.; increasing penalties for  
137 failing to file Employers Quarterly Reports by means  
138 other than approved electronic means; revising the  
139 conditions under which the electronic filing  
140 requirement may be waived; creating s. 213.692, F.S.;  
141 authorizing the department to revoke all certificates  
142 of registration, permits, or licenses issued to a  
143 taxpayer against whose property the department has  
144 filed a warrant or tax lien; requiring the scheduling  
145 of an informal conference before revocation of the

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146 certificates of registration, permits, or licenses;  
147 prohibiting the department from issuing a certificate  
148 of registration, permit, or license to a taxpayer  
149 whose certificate of registration, permit, or license  
150 has been revoked; providing exceptions; requiring  
151 security as a condition of issuing a new certificate  
152 of registration to a person whose certificate of  
153 registration, permit, or license has been revoked  
154 after the filing of a warrant or tax lien certificate;  
155 authorizing the department to adopt rules, including  
156 emergency rules; repealing s. 195.095, F.S., relating  
157 to the authority of the Department of Revenue to  
158 develop lists of bidders that are approved to contract  
159 with property appraisers, tax collectors, or county  
160 commissions for assessment or collection services;  
161 repealing s. 213.054, F.S., relating to monitoring and  
162 reporting on the use of a tax deduction claimed by  
163 international banking institutions; providing  
164 effective dates.

165  
166 Be It Enacted by the Legislature of the State of Florida:

167  
168 Section 1. Section 55.204, Florida Statutes, is amended to  
169 read:

170 55.204 Duration and continuation of judgment lien;  
171 destruction of records.—

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

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175 (2) Liens securing the payment of child support or tax  
176 obligations under ~~as set forth in~~ s. 95.091(1)(b) ~~shall not~~  
177 lapse ~~until~~ 20 years after the date of the original filing of  
178 the warrant or other document required by law to establish a  
179 lien. Liens securing the payment of unemployment tax obligations  
180 lapse 10 years after the date of the original filing of the  
181 notice of lien. A ~~Ne~~ second lien based on the original filing  
182 may not be obtained.

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

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

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

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

202 (c) The property was located in the county in which the  
203 sheriff has jurisdiction at the time of delivery of the

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204 instruction for levy. Subsequent removal of the property does  
205 not defeat the lien. A court may order continuation of the lien  
206 beyond the 90-day period on a showing that extraordinary  
207 circumstances have prevented levy.

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

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

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

223 Section 2. Section 95.091, Florida Statutes, is amended to  
224 read:

225 95.091 Limitation on actions to collect taxes.—

226 (1) (a) Except in the case of taxes for which certificates  
227 have been sold, taxes enumerated in s. 72.011, or tax liens  
228 issued under s. 196.161 or s. 443.141, any tax lien granted by  
229 law to the state or any of its political subdivisions, any  
230 municipality, any public corporation or body politic, or any  
231 other entity having authority to levy and collect taxes shall  
232 expire 5 years after the date the tax is assessed or becomes



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233 delinquent, whichever is later. An ~~No~~ action ~~may be begun~~ to  
234 collect any tax may not be commenced after the expiration of the  
235 lien securing the payment of the tax.

236 (b) Any tax lien granted by law to the state or any of its  
237 political subdivisions for any tax enumerated in s. 72.011 or  
238 any tax lien imposed under s. 196.161 expires ~~shall expire~~ 20  
239 years after the last date the tax may be assessed, after the tax  
240 becomes delinquent, or after the filing of a tax warrant,  
241 whichever is later. An action to collect any tax enumerated in  
242 s. 72.011 may not be commenced after the expiration of the lien  
243 securing the payment of the tax.

244 (2) If a ~~no~~ lien to secure the payment of a tax is not  
245 provided by law, an ~~no~~ action ~~may be begun~~ to collect the tax  
246 may not be commenced after 5 years following ~~from~~ the date the  
247 tax is assessed or becomes delinquent, whichever is later.

248 (3) (a) With the exception of taxes levied under chapter 198  
249 and tax adjustments made pursuant to ss. 220.23 and 624.50921,  
250 the Department of Revenue may determine and assess the amount of  
251 any tax, penalty, or interest due under any tax enumerated in s.  
252 72.011 which it has authority to administer and the Department  
253 of Business and Professional Regulation may determine and assess  
254 the amount of any tax, penalty, or interest due under any tax  
255 enumerated in s. 72.011 which it has authority to administer:

256 1.a. For taxes due before July 1, 1999, within 5 years  
257 after the date the tax is due, any return with respect to the  
258 tax is due, or such return is filed, whichever occurs later; and  
259 for taxes due on or after July 1, 1999, within 3 years after the  
260 date the tax is due, any return with respect to the tax is due,  
261 or such return is filed, whichever occurs later;

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262           b. Effective July 1, 2002, notwithstanding sub-subparagraph  
263 a., within 3 years after the date the tax is due, any return  
264 with respect to the tax is due, or such return is filed,  
265 whichever occurs later;

266           2. For taxes due before July 1, 1999, within 6 years after  
267 the date the taxpayer either makes a substantial underpayment of  
268 tax, or files a substantially incorrect return;

269           3. At any time while the right to a refund or credit of the  
270 tax is available to the taxpayer;

271           4. For taxes due before July 1, 1999, at any time after the  
272 taxpayer has filed a grossly false return;

273           5. At any time after the taxpayer has failed to make any  
274 required payment of the tax, has failed to file a required  
275 return, or has filed a fraudulent return, except that for taxes  
276 due on or after July 1, 1999, the limitation prescribed in  
277 subparagraph 1. applies if the taxpayer has disclosed in writing  
278 the tax liability to the department before the department has  
279 contacted the taxpayer; or

280           6. In any case in which there has been a refund of tax  
281 erroneously made for any reason:

282           a. For refunds made before July 1, 1999, within 5 years  
283 after making such refund; and

284           b. For refunds made on or after July 1, 1999, within 3  
285 years after making such refund,

286

287 or at any time after making such refund if it appears that any  
288 part of the refund was induced by fraud or the misrepresentation  
289 of a material fact.

290           (b) For the purpose of this paragraph, a tax return filed

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291 before the last day prescribed by law, including any extension  
292 thereof, shall be deemed to have been filed on such last day,  
293 and payments made prior to the last day prescribed by law shall  
294 be deemed to have been paid on such last day.

295 (4) If administrative or judicial proceedings for review of  
296 the tax assessment or collection are initiated by a taxpayer  
297 within the period of limitation prescribed in this section, the  
298 running of the period ~~is shall be~~ tolled during the pendency of  
299 the proceeding. Administrative proceedings shall include  
300 taxpayer protest proceedings initiated under s. 213.21 and  
301 department rules.

302 Section 3. Effective July 1, 2010, subsection (11) is added  
303 to section 201.02, Florida Statutes, to read:

304 201.02 Tax on deeds and other instruments relating to real  
305 property or interests in real property.—

306 (11) (a) The tax imposed by this section applies to any  
307 deed, instrument, or writing that transfers any interest in real  
308 property pursuant to a short sale. The taxable consideration for  
309 a short sale transfer does not include unpaid indebtedness that  
310 is forgiven or released by a mortgagee holding a mortgage on the  
311 grantor's interest in the property. For purposes of this  
312 subsection, the term "short sale" means a purchase and sale of  
313 real property in which all of the following apply:

314 1. The grantor's interest is encumbered by a mortgage or  
315 mortgages securing indebtedness in an aggregate amount greater  
316 than the consideration paid or given by the grantee.

317 2. A mortgagee releases the real property from its mortgage  
318 in exchange for a payment of less than the total of the  
319 outstanding mortgage indebtedness owed to the releasing

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320 mortgagee.

321 3. The releasing mortgagee does not receive, directly or  
322 indirectly, any interest in the property transferred.

323 4. The releasing mortgagee, grantor, and grantee are  
324 dealing with each other at arm's length.

325 (b) The Department of Revenue may adopt rules establishing  
326 criteria that indicate whether the parties to a short sale are  
327 dealing with each other at arm's length.

328 Section 4. Subsection (1) of section 202.125, Florida  
329 Statutes, is amended to read:

330 202.125 Sales of communications services; specified  
331 exemptions.—

332 (1) The separately stated sales price of communications  
333 services sold to residential households is exempt from the tax  
334 imposed by s. 202.12. This exemption does ~~shall~~ not apply to any  
335 residence that constitutes all or part of a transient public  
336 lodging establishment as defined in chapter 509, any mobile  
337 communications service, any cable service, or any direct-to-home  
338 satellite service.

339 Section 5. Paragraph (i) of subsection (1) of section  
340 212.05, Florida Statutes, is amended to read:

341 212.05 Sales, storage, use tax.—It is hereby declared to be  
342 the legislative intent that every person is exercising a taxable  
343 privilege who engages in the business of selling tangible  
344 personal property at retail in this state, including the  
345 business of making mail order sales, or who rents or furnishes  
346 any of the things or services taxable under this chapter, or who  
347 stores for use or consumption in this state any item or article  
348 of tangible personal property as defined herein and who leases

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349 or rents such property within the state.

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

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

354 a. Detective, burglar protection, and other protection  
355 services (NAICS National Numbers 561611, 561612, 561613, and  
356 561621). Any law enforcement officer, as defined in s. 943.10,  
357 who is performing approved duties as determined by his or her  
358 local law enforcement agency in his or her capacity as a law  
359 enforcement officer, and who is subject to the direct and  
360 immediate command of his or her law enforcement agency, and in  
361 the law enforcement officer's uniform as authorized by his or  
362 her law enforcement agency, is performing law enforcement and  
363 public safety services and is not performing detective, burglar  
364 protection, or other protective services, if the law enforcement  
365 officer is performing his or her approved duties in a  
366 geographical area in which the law enforcement officer has  
367 arrest jurisdiction. Such law enforcement and public safety  
368 services are not subject to tax irrespective of whether the duty  
369 is characterized as "extra duty," "off-duty," or "secondary  
370 employment," and irrespective of whether the officer is paid  
371 directly or through the officer's agency by an outside source.  
372 The term "law enforcement officer" includes full-time or part-  
373 time law enforcement officers, and any auxiliary law enforcement  
374 officer, when such auxiliary law enforcement officer is working  
375 under the direct supervision of a full-time or part-time law  
376 enforcement officer.

377 b. Nonresidential cleaning, excluding cleaning of the

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378 interiors of transportation equipment, and nonresidential  
379 building pest control services (NAICS National Numbers 561710  
380 and 561720).

381 2. As used in this paragraph, "NAICS" means those  
382 classifications contained in the North American Industry  
383 Classification System, as published in 2007 by the Office of  
384 Management and Budget, Executive Office of the President.

385 3. Charges for detective, burglar protection, and other  
386 protection security services performed in this state but used  
387 outside this state are exempt from taxation. Charges for  
388 detective, burglar protection, and other protection security  
389 services performed outside this state and used in this state are  
390 subject to tax.

391 4. If a transaction involves both the sale or use of a  
392 service taxable under this paragraph and the sale or use of a  
393 service or any other item not taxable under this chapter, the  
394 consideration paid must be separately identified and stated with  
395 respect to the taxable and exempt portions of the transaction or  
396 the entire transaction shall be presumed taxable. The burden  
397 shall be on the seller of the service or the purchaser of the  
398 service, whichever applicable, to overcome this presumption by  
399 providing documentary evidence as to which portion of the  
400 transaction is exempt from tax. The department is authorized to  
401 adjust the amount of consideration identified as the taxable and  
402 exempt portions of the transaction. ~~+~~ However, a determination  
403 that the taxable and exempt portions are inaccurately stated and  
404 that the adjustment is applicable must be supported by  
405 substantial competent evidence.

406 5. Each seller of services subject to sales tax pursuant to

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407 this paragraph shall maintain a monthly log showing each  
408 transaction for which sales tax was not collected because the  
409 services meet the requirements of subparagraph 3. for out-of-  
410 state use. The log must identify the purchaser's name, location  
411 and mailing address, and federal employer identification number,  
412 if a business, or the social security number, if an individual,  
413 the service sold, the price of the service, the date of sale,  
414 the reason for the exemption, and the sales invoice number. The  
415 monthly log shall be maintained pursuant to the same  
416 requirements and subject to the same penalties imposed for the  
417 keeping of similar records pursuant to this chapter.

418 Section 6. Paragraph (a) of subsection (3) of section  
419 212.0515, Florida Statutes, is amended to read:

420 212.0515 Sales from vending machines; sales to vending  
421 machine operators; special provisions; registration; penalties.-

422 (3) (a) An operator of a vending machine may not operate or  
423 cause to be operated in this state any vending machine until the  
424 operator has registered with the department, has obtained a  
425 separate registration certificate for each county in which such  
426 machines are located, and has affixed a notice to each vending  
427 machine selling food or beverages ~~which states the operator's~~  
428 ~~name, address, and Federal Employer Identification (FEI) number.~~  
429 ~~If the operator is not required to have an FEI number, the~~  
430 ~~notice shall include the operator's sales tax registration~~  
431 ~~number.~~ The notice must be conspicuously displayed on the  
432 vending machine when it is being operated in this state and  
433 shall contain the following language in conspicuous type: NOTICE  
434 TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON  
435 ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE

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436 WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR  
437 A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH  
438 THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

439 Section 7. Subsection (1) and paragraph (g) of subsection  
440 (5) of section 212.08, Florida Statutes, is amended to read:

441 212.08 Sales, rental, use, consumption, distribution, and  
442 storage tax; specified exemptions.—The sale at retail, the  
443 rental, the use, the consumption, the distribution, and the  
444 storage to be used or consumed in this state of the following  
445 are hereby specifically exempt from the tax imposed by this  
446 chapter.

447 (1) EXEMPTIONS; GENERAL GROCERIES.—

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

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

455 1. Cereals and cereal products, baked goods, oleomargarine,  
456 meat and meat products, fish and seafood products, frozen foods  
457 and dinners, poultry, eggs and egg products, vegetables and  
458 vegetable products, fruit and fruit products, spices, salt,  
459 sugar and sugar products, milk and dairy products, and products  
460 intended to be mixed with milk.

461 2. Natural fruit or vegetable juices or their concentrates  
462 or reconstituted natural concentrated fruit or vegetable juices,  
463 whether frozen or unfrozen, dehydrated, powdered, granulated,  
464 sweetened or unsweetened, seasoned with salt or spice, or



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465 unseasoned; coffee, coffee substitutes, or cocoa; and tea,  
466 unless it is sold in a liquid form.

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

469 (c) The exemption provided by this subsection does not  
470 apply to:

471 1. ~~When the~~ Food products that are sold as meals for  
472 consumption on or off the premises of the dealer.

473 2. ~~When the~~ Food products that are furnished, prepared, or  
474 served for consumption at tables, chairs, or counters or from  
475 trays, glasses, dishes, or other tableware, whether provided by  
476 the dealer or by a person with whom the dealer contracts to  
477 furnish, prepare, or serve food products to others.

478 3. ~~When the~~ Food products that are ordinarily sold for  
479 immediate consumption on the seller's premises or near a  
480 location at which parking facilities are provided primarily for  
481 the use of patrons in consuming the products purchased at the  
482 location, even though such products are sold on a "take out" or  
483 "to go" order and are actually packaged or wrapped and taken  
484 from the premises of the dealer.

485 4. ~~The~~ Sandwiches sold ready for immediate consumption on or  
486 off the seller's premises.

487 5. ~~When the~~ Food products that are sold ready for immediate  
488 consumption within a place, the entrance to which is subject to  
489 an admission charge.

490 6. ~~When the~~ Food products that are sold as hot prepared  
491 food products.

492 7. ~~The~~ Soft drinks, which include, but are not limited to,  
493 any nonalcoholic beverage, any preparation or beverage commonly

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494 referred to as a "soft drink," or any noncarbonated drink made  
495 from milk derivatives or tea, if ~~when~~ sold in cans or similar  
496 containers.

497 8. ~~The~~ Ice cream, frozen yogurt, and similar frozen dairy or  
498 nondairy products in cones, small cups, or pints, popsicles,  
499 frozen fruit bars, or other novelty items, whether or not sold  
500 separately.

501 9. ~~The~~ Food that is prepared, whether on or off the  
502 premises, and sold for immediate consumption. This does not  
503 apply to food prepared off the premises and sold in the original  
504 sealed container, or the slicing of products into smaller  
505 portions.

506 10. ~~When the~~ Food products that are sold through a vending  
507 machine, pushcart, motor vehicle, or any other form of vehicle.

508 11. ~~The~~ Candy and any similar product that is regarded as  
509 candy or confection, based on its normal use, as indicated on  
510 the label or advertising thereof.

511 12. ~~The~~ Bakery products that are sold by bakeries, pastry  
512 shops, or like establishments having ~~that have~~ eating  
513 facilities, except if ~~when~~ sold for consumption off the seller's  
514 premises.

515 13. ~~When~~ Food products that are served, prepared, or sold  
516 in or by restaurants, lunch counters, cafeterias, hotels,  
517 taverns, or other like places of business.

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

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

522 2. "For consumption on the seller's premises" means that

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523 the food or drink sold may be immediately consumed on the  
524 premises where the dealer conducts his or her business. In  
525 determining whether an item of food is sold for immediate  
526 consumption, ~~there shall be considered~~ the customary consumption  
527 practices prevailing at the selling facility shall be  
528 considered.

529 3. "Premises" shall be construed broadly, and means, but is  
530 not limited to, the lobby, aisle, or auditorium of a theater;  
531 the seating, aisle, or parking area of an arena, rink, or  
532 stadium; or the parking area of a drive-in or outdoor theater.  
533 The premises of a caterer with respect to catered meals or  
534 beverages shall be the place where such meals or beverages are  
535 served.

536 4. "Hot prepared food products" means those products,  
537 items, or components which have been prepared for sale in a  
538 heated condition and which are sold at any temperature that is  
539 higher than the air temperature of the room or place where they  
540 are sold. "Hot prepared food products," for the purposes of this  
541 subsection, includes a combination of hot and cold food items or  
542 components where a single price has been established for the  
543 combination and the food products are sold in such combination,  
544 such as a hot meal, a hot specialty dish or serving, or a hot  
545 sandwich or hot pizza, including cold components or side items.

546 (e)1. Food or drinks not exempt under paragraphs (a), (b),  
547 (c), and (d) are ~~shall be~~ exempt, notwithstanding those  
548 paragraphs, if ~~when~~ purchased with food coupons or Special  
549 Supplemental Food Program for Women, Infants, and Children  
550 vouchers issued under authority of federal law.

551 2. This paragraph is effective only while federal law

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552 prohibits a state's participation in the federal food coupon  
553 program or Special Supplemental Food Program for Women, Infants,  
554 and Children if there is an official determination that state or  
555 local sales taxes are collected within that state on purchases  
556 of food or drinks with such coupons.

557 3. This paragraph does ~~shall~~ not apply to any food or  
558 drinks on which federal law shall permit sales taxes without  
559 penalty, such as termination of the state's participation.

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

563 1. If the taxable items represent more than 25 percent of  
564 the cost of the complete package and a single charge is made,  
565 the entire sales price of the package is taxable. If the taxable  
566 items are separately stated, the separate charge for the taxable  
567 items is subject to tax.

568 2. If the taxable items represent 25 percent or less of the  
569 cost of the complete package and a single charge is made, the  
570 entire sales price of the package is exempt from tax. The person  
571 preparing the package is liable for the tax on the cost of the  
572 taxable items going into the complete package. If the taxable  
573 items are separately stated, the separate charge is subject to  
574 tax.

575 (5) EXEMPTIONS; ACCOUNT OF USE.—

576 (g) *Building materials used in the rehabilitation of real*  
577 *property located in an enterprise zone.—*

578 1. Building materials used in the rehabilitation of real  
579 property located in an enterprise zone are ~~shall be~~ exempt from  
580 the tax imposed by this chapter upon an affirmative showing to

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581 the satisfaction of the department that the items have been used  
582 for the rehabilitation of real property located in an enterprise  
583 zone. Except as provided in subparagraph 2., this exemption  
584 inures to the owner, lessee, or lessor at the time of the  
585 ~~rehabilitated~~ real property is rehabilitated, but located in an  
586 ~~enterprise zone~~ only through a refund of previously paid taxes.  
587 To receive a refund pursuant to this paragraph, the owner,  
588 lessee, or lessor of the rehabilitated real property ~~located in~~  
589 ~~an enterprise zone~~ must file an application under oath with the  
590 governing body or enterprise zone development agency having  
591 jurisdiction over the enterprise zone where the business is  
592 located, as applicable. A single application for a refund may be  
593 submitted for multiple, contiguous parcels that were part of a  
594 single parcel that was divided as part of the rehabilitation of  
595 the property. All other requirements of this paragraph apply to  
596 each parcel on an individual basis. The application must  
597 include, which includes:

- 598 a. The name and address of the person claiming the refund.
- 599 b. An address and assessment roll parcel number of the  
600 rehabilitated real property ~~in an enterprise zone~~ for which a  
601 refund of previously paid taxes is being sought.
- 602 c. A description of the improvements made to accomplish the  
603 rehabilitation of the real property.
- 604 d. A copy of a valid ~~the~~ building permit issued by the  
605 county or municipal building department for the rehabilitation  
606 of the real property.
- 607 e. A sworn statement, under ~~the~~ penalty of perjury, from  
608 the general contractor licensed in this state with whom the  
609 applicant contracted to make the improvements necessary to

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610 rehabilitate ~~accomplish the rehabilitation of~~ the real property,  
611 which ~~statement~~ lists the building materials used to  
612 rehabilitate ~~in the rehabilitation of~~ the real property, the  
613 actual cost of the building materials, and the amount of sales  
614 tax paid in this state on the building materials. If ~~In the~~  
615 ~~event that~~ a general contractor was ~~has not been~~ used, the  
616 applicant, rather than the general contractor, must make the  
617 sworn statement, required by this sub-subparagraph ~~shall provide~~  
618 ~~this information in a sworn statement, under the penalty of~~  
619 ~~perjury.~~ Copies of the invoices that ~~which~~ evidence the purchase  
620 of the building materials used in the ~~such~~ rehabilitation and  
621 the payment of sales tax on the building materials must ~~shall~~ be  
622 attached to the sworn statement provided by the general  
623 contractor or by the applicant. Unless the actual cost of  
624 building materials used in the rehabilitation of real property  
625 and the payment of sales taxes ~~due thereon~~ is documented by a  
626 general contractor or by the applicant in this manner, the cost  
627 of the ~~such~~ building materials is deemed to ~~shall~~ be an amount  
628 equal to 40 percent of the increase in assessed value for ad  
629 valorem tax purposes.

630 f. The identifying number assigned pursuant to s. 290.0065  
631 to the enterprise zone in which the rehabilitated real property  
632 is located.

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

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

638 i. If applicable, the name and address of each permanent

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639 employee of the business, including, for each employee who is a  
640 resident of an enterprise zone, the identifying number assigned  
641 pursuant to s. 290.0065 to the enterprise zone in which the  
642 employee resides.

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

663 3. Within 10 working days after receipt of an application,  
664 the governing body or enterprise zone development agency shall  
665 review the application to determine if it contains all the  
666 information required by ~~pursuant to~~ subparagraph 1. or  
667 subparagraph 2. and meets the criteria set out in this

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668 paragraph. The governing body or agency shall certify all  
669 applications that contain the required information ~~required~~  
670 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~  
671 ~~criteria set out in this paragraph as~~ eligible to receive a  
672 refund. If applicable, the governing body or agency shall also  
673 certify if 20 percent of the employees of the business are  
674 residents of an enterprise zone, excluding temporary and part-  
675 time employees. The certification must ~~shall~~ be in writing, and  
676 a copy of the certification shall be transmitted to the  
677 executive director of the Department of Revenue. The applicant  
678 is ~~shall be~~ responsible for forwarding a certified application  
679 to the department within the time specified in subparagraph 4.

680 4. An application for a refund ~~pursuant to this paragraph~~  
681 must be submitted to the department within 6 months after the  
682 rehabilitation of the property is deemed to be substantially  
683 completed by the local building code inspector or by November 1  
684 ~~September 1~~ after the rehabilitated property is first subject to  
685 assessment.

686 5. Only ~~Not more than~~ one exemption through a refund of  
687 previously paid taxes for the rehabilitation of real property is  
688 ~~shall be~~ permitted for any single parcel of property unless  
689 there is a change in ownership, a new lessor, or a new lessee of  
690 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~  
691 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.  
692 A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~  
693 exceed the lesser of 97 percent of the Florida sales or use tax  
694 paid on the cost of the building materials used in the  
695 rehabilitation of the real property as determined pursuant to  
696 sub-subparagraph 1.e. or \$5,000, or, if at least ~~no less than~~ 20



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697 percent of the employees of the business are residents of an  
698 enterprise zone, excluding temporary and part-time employees,  
699 the amount of refund may ~~granted pursuant to this paragraph~~  
700 ~~shall~~ not exceed the lesser of 97 percent of the sales tax paid  
701 on the cost of the ~~such~~ building materials or \$10,000. A refund  
702 ~~approved pursuant to this paragraph~~ shall be made within 30 days  
703 after ~~of~~ formal approval by the department of the application  
704 for the refund. ~~This subparagraph shall apply retroactively to~~  
705 ~~July 1, 2005.~~

706 6. The department shall adopt rules governing the manner  
707 and form of refund applications and may establish guidelines as  
708 to the requisites for an affirmative showing of qualification  
709 for exemption under this paragraph.

710 7. The department shall deduct an amount equal to 10  
711 percent of each refund granted under the provisions of this  
712 paragraph from the amount transferred into the Local Government  
713 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
714 for the county area in which the rehabilitated real property is  
715 located and shall transfer that amount to the General Revenue  
716 Fund.

717 8. For the purposes of the exemption provided in this  
718 paragraph, the term:

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

721 b. "Real property" has the same meaning as provided in s.  
722 192.001(12).

723 c. "Rehabilitation of real property" means the  
724 reconstruction, renovation, restoration, rehabilitation,  
725 construction, or expansion of improvements to real property.

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

728 9. This paragraph expires on the date specified in s.  
729 290.016 for the expiration of the Florida Enterprise Zone Act.

730 Section 8. Effective upon this act becoming a law and  
731 operating retroactively to July 1, 2008, paragraph (y) of  
732 subsection (8) of section 213.053, Florida Statutes, is amended  
733 to read:

734 213.053 Confidentiality and information sharing.—

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

737 (y) Information relative to ss. 212.08(7)(ccc) and 220.192  
738 to the Florida Energy and Climate Commission ~~Department of~~  
739 ~~Environmental Protection~~ for use in the conduct of its official  
740 business.

741  
742 Disclosure of information under this subsection shall be  
743 pursuant to a written agreement between the executive director  
744 and the agency. Such agencies, governmental or nongovernmental,  
745 shall be bound by the same requirements of confidentiality as  
746 the Department of Revenue. Breach of confidentiality is a  
747 misdemeanor of the first degree, punishable as provided by s.  
748 775.082 or s. 775.083.

749 Section 9. Effective July 1, 2010, subsection (5) and  
750 paragraph (d) of subsection (8) of section 213.053, Florida  
751 Statutes, are amended, paragraphs (z) and (aa) are added to  
752 subsection (8), and subsections (19) and (20) are added to that  
753 section, to read:

754 213.053 Confidentiality and information sharing.—

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755           (5) ~~Nothing contained in~~ This section does not shall  
756 prevent the department from:

757           (a) Publishing statistics so classified as to prevent the  
758 identification of particular accounts, reports, declarations, or  
759 returns; or

760           (b) Using telephones, electronic mail, facsimile machines,  
761 or other electronic means to:

762                 1. Distribute information relating to changes in law, tax  
763 rates, or interest rates, or other information that is not  
764 specific to a particular taxpayer;

765                 2. Remind taxpayers of due dates;

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

769                 4. Notify taxpayers to contact the department ~~Disclosing to~~  
770 ~~the Chief Financial Officer the names and addresses of those~~  
771 ~~taxpayers who have claimed an exemption pursuant to former s.~~  
772 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

775           (d) Names, addresses, and sales tax registration  
776 information, and information relating to a hotel or restaurant  
777 having an outstanding tax warrant, notice of lien, or judgment  
778 lien certificate to the Division of Hotels and Restaurants of  
779 the Department of Business and Professional Regulation in the  
780 conduct of its official duties.

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

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784 (aa) Information relative to chapter 212 to the Department  
785 of Environmental Protection in the conduct of its official  
786 duties in the administration of s. 253.03(7)(b) and (11).

787  
788 Disclosure of information under this subsection shall be  
789 pursuant to a written agreement between the executive director  
790 and the agency. Such agencies, governmental or nongovernmental,  
791 shall be bound by the same requirements of confidentiality as  
792 the Department of Revenue. Breach of confidentiality is a  
793 misdemeanor of the first degree, punishable as provided by s.  
794 775.082 or s. 775.083.

795 (19)(a) The department may publish a list of taxpayers  
796 against whom it has filed a warrant, notice of lien, or judgment  
797 lien certificate. The list may include the name and address of  
798 each taxpayer; the amounts and types of delinquent taxes, fees  
799 or surcharges, penalties, or interest; and the employer  
800 identification number or other taxpayer identification number.

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

804 (c) The department may adopt rules to administer this  
805 subsection.

806 (20) The department may disclose information relating to  
807 taxpayers against whom it has filed a warrant, notice of lien or  
808 judgment lien certificate. Such information includes the name  
809 and address of the taxpayer; the actions taken; the amounts and  
810 types of liabilities; and the amount of any collections made.

811 Section 10. Effective July 1, 2010, section 213.0532,  
812 Florida Statutes, is created to read:

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

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

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

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

820 (c) "Financial institution" means:

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

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

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

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

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

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

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

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842 by law, for each calendar quarter the name, record address,  
843 social security number or other taxpayer identification number,  
844 average daily account balance, and other identifying information  
845 for:

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

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

852 (3) The department may enter into agreements to operate an  
853 automated data exchange with financial institutions having  
854 deposits that do not exceed \$50 million.

855 (4) The department may use the information received  
856 pursuant to this section only for the purpose of enforcing the  
857 collection of taxes and fees administered by the department.

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

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

866 (7) A financial institution is not required to provide  
867 notice to its customers and is not liable to any person for:

868 (a) Disclosing to the department any information required  
869 under this section.

870 (b) Encumbering or surrendering any assets held by the

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871 financial institution in response to a notice of lien or levy  
872 issued by the department.

873 (c) Disclosing any information in connection with a data  
874 match.

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

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

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

883 Section 11. Effective July 1, 2010, section 213.25, Florida  
884 Statutes, is amended to read:

885 213.25 Refunds; credits; right of setoff.—~~If In any~~  
886 ~~instance that a taxpayer has a tax refund or tax credit is due~~  
887 ~~to a taxpayer for an overpayment of taxes assessed under any of~~  
888 ~~the chapters specified in s. 72.011(1), the department may~~  
889 reduce the such refund or credit to the extent of any billings  
890 not subject to protest under s. 213.21 or chapter 443 for ~~the~~  
891 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

892 Section 12. Effective July 1, 2010, section 213.50, Florida  
893 Statutes, is amended to read:

894 213.50 Failure to comply; revocation of corporate charter  
895 or hotel or restaurant license; refusal to reinstate charter or  
896 license.—

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

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900 607.1420.

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

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

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

913 Section 13. Effective July 1, 2010, subsection (1) of  
914 section 213.67, Florida Statutes, is amended to read:

915 213.67 Garnishment.—

916 (1) If a person is delinquent in the payment of any taxes,  
917 penalties, and interest owed to the department, the executive  
918 director or his or her designee may give notice of the amount of  
919 such delinquency by registered mail, personal service, or by  
920 electronic means, including, but not limited to, facsimile  
921 transmissions, electronic data interchange, or use of the  
922 Internet, to all persons having in their possession or under  
923 their control any credits or personal property, exclusive of  
924 wages, belonging to the delinquent taxpayer, or owing any debts  
925 to such delinquent taxpayer at the time of receipt by them of  
926 such notice. Thereafter, any person who has been notified may  
927 not transfer or make any other disposition of such credits,  
928 other personal property, or debts until the executive director



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929 or his or her designee consents to a transfer or disposition or  
930 until 60 days after the receipt of such notice. However, ~~except~~  
931 ~~that~~ the credits, other personal property, or debts that ~~which~~  
932 exceed the delinquent amount stipulated in the notice are ~~shall~~  
933 not be subject to ~~the provisions of~~ this section, wherever held,  
934 if in any case in which the taxpayer does not have a prior  
935 history of tax delinquencies. If during the effective period of  
936 the notice to withhold, any person so notified makes any  
937 transfer or disposition of the property or debts required to be  
938 withheld under this section hereunder, he or she is liable to  
939 the state for any indebtedness owed to the department by the  
940 person with respect to whose obligation the notice was given to  
941 the extent of the value of the property or the amount of the  
942 debts thus transferred or paid if, solely by reason of such  
943 transfer or disposition, the state is unable to recover the  
944 indebtedness of the person with respect to whose obligation the  
945 notice was given. If the delinquent taxpayer contests the  
946 intended levy in circuit court or under chapter 120, the notice  
947 under this section remains effective until that final resolution  
948 of the contest. Any financial institution receiving such notice  
949 will maintain a right of setoff for any transaction involving a  
950 debit card occurring on or before the date of receipt of such  
951 notice.

952 Section 14. Section 213.758, Florida Statutes, is created  
953 to read:

954 213.758 Transfer of tax liabilities.-

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

956 (a) "Involuntary transfer" means a transfer of a business  
957 or stock of goods made without the consent of the transferor,

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958 including, but not limited to, a transfer:

959 1. That occurs due to the foreclosure of a security  
960 interest issued to a person who is not an insider as defined in  
961 s. 726.102;

962 2. That results from an eminent domain or condemnation  
963 action;

964 3. Pursuant to chapter 61, chapter 702, or the United  
965 States Bankruptcy Code;

966 4. To a financial institution, as defined in s. 655.005, if  
967 the transfer is made to satisfy the transferor's debt to the  
968 financial institution; or

969 5. To a third party to the extent that the proceeds are  
970 used to satisfy the transferor's indebtedness to a financial  
971 institution as defined in s. 655.005. If the third party  
972 receives assets worth more than the indebtedness, the transfer  
973 of the excess may not be deemed an involuntary transfer.

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

978 (2) A taxpayer who is liable for any tax, interest,  
979 penalty, surcharge, or fee administered by the department  
980 pursuant to chapter 443 or described in s. 72.011(1), excluding  
981 corporate income tax, and who quits a business without the  
982 benefit of a purchaser, successor, or assignee, or without  
983 transferring the business or stock of goods to a transferee,  
984 must file a final return and make full payment within 15 days  
985 after quitting the business. A taxpayer who fails to file a  
986 final return and make payment may not engage in any business in

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987 this state until the final return has been filed and all taxes,  
988 interest, or penalties due have been paid. The Department of  
989 Legal Affairs may seek an injunction at the request of the  
990 department to prevent further business activity until such tax,  
991 interest, or penalties are paid. A temporary injunction  
992 enjoining further business activity may be granted by a court  
993 without notice.

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

1000 (4) (a) A transferee, or a group of transferees acting in  
1001 concert, of more than 50 percent of a business or stock of goods  
1002 is liable for any tax, interest, or penalties owed by the  
1003 transferor unless:

1004 1. The transferor provides a receipt or certificate from  
1005 the department to the transferee showing that the transferor is  
1006 not liable for taxes, interest, or penalties from the operation  
1007 of the business; and

1008 2. The department finds that the transferor is not liable  
1009 for taxes, interest, or penalties after an audit of the  
1010 transferor's books and records. The audit may be requested by  
1011 the transferee or the transferor. The department may charge a  
1012 fee for the cost of the audit if it has not issued a notice of  
1013 intent to audit by the time the request for the audit is  
1014 received.

1015 (b) A transferee may withhold a portion of the

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1016 consideration for a business or stock of goods to pay the taxes,  
1017 interest, or penalties owed to the state from the operation of  
1018 the business. The transferee shall pay the withheld  
1019 consideration to the state within 30 days after the date of the  
1020 transfer. If the consideration withheld is less than the  
1021 transferor's liability, the transferor remains liable for the  
1022 deficiency.

1023 (c) A transferee who acquires the business or stock of  
1024 goods and fails to pay the taxes, interest, or penalties due,  
1025 may not engage in any business in the state until the taxes,  
1026 interest, or penalties are paid. The Department of Legal Affairs  
1027 may seek an injunction at the request of the department to  
1028 prevent further business activity until such tax, interest, or  
1029 penalties are paid. A temporary injunction enjoining further  
1030 business activity may be granted by a court without notice.

1031 (5) The transferee, or transferees acting in concert, of  
1032 more than 50 percent of a business or stock of goods are jointly  
1033 and severally liable with the transferor for the payment of the  
1034 taxes, interest, or penalties owed to the state from the  
1035 operation of the business by the transferor.

1036 (6) The maximum liability of a transferee pursuant to this  
1037 section is equal to the fair market value of the property  
1038 transferred or the total purchase price, whichever is greater.

1039 (7) After notice by the department of transferee liability  
1040 under this section, the transferee has 60 days within which to  
1041 file an action as provided in chapter 72.

1042 (8) This section does not impose liability on a transferee  
1043 of a business or stock of goods pursuant to an involuntary  
1044 transfer.

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1045       (9) The department may adopt rules necessary to administer  
1046 and enforce this section.

1047       Section 15. Effective upon this act becoming a law and  
1048 operating retroactively to July 1, 2008, subsections (4) and (5)  
1049 of section 220.192, Florida Statutes, are amended to read:

1050       220.192 Renewable energy technologies investment tax  
1051 credit.—

1052       (4) TAXPAYER APPLICATION PROCESS.—To claim a credit under  
1053 this section, each taxpayer must apply to the Florida Energy and  
1054 Climate Commission ~~Department of Environmental Protection~~ for an  
1055 allocation of each type of annual credit by the date established  
1056 by the Florida Energy and Climate Commission ~~Department of~~  
1057 ~~Environmental Protection~~. The application form may be  
1058 established by the Florida Energy and Climate Commission. The  
1059 form must ~~Department of Environmental Protection and shall~~  
1060 include an affidavit from each taxpayer certifying that all  
1061 information contained in the application, including all records  
1062 of eligible costs claimed as the basis for the tax credit, are  
1063 true and correct. Approval of the credits under this section  
1064 shall be accomplished on a first-come, first-served basis, based  
1065 upon the date complete applications are received by the Florida  
1066 Energy and Climate Commission ~~Department of Environmental~~  
1067 ~~Protection~~. A taxpayer shall submit only one complete  
1068 application based upon eligible costs incurred within a  
1069 particular state fiscal year. Incomplete placeholder  
1070 applications will not be accepted and will not secure a place in  
1071 the first-come, first-served application line. If a taxpayer  
1072 does not receive a tax credit allocation due to the exhaustion  
1073 of the annual tax credit authorizations, then such taxpayer may

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1074 reapply in the following year for those eligible costs and will  
1075 have priority over other applicants for the allocation of  
1076 credits.

1077 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF CREDITS.—

1078 (a) In addition to its existing audit and investigation  
1079 authority, the Department of Revenue may perform any additional  
1080 financial and technical audits and investigations, including  
1081 examining the accounts, books, and records of the tax credit  
1082 applicant, which ~~that~~ are necessary to verify the eligible costs  
1083 included in the tax credit return and to ensure compliance with  
1084 this section. The Florida Energy and Climate Commission  
1085 ~~Department of Environmental Protection~~ shall provide technical  
1086 assistance when requested by the Department of Revenue on any  
1087 technical audits or examinations performed pursuant to this  
1088 section.

1089 (b) It is grounds for forfeiture of previously claimed and  
1090 received tax credits if the Department of Revenue determines, as  
1091 a result of ~~either~~ an audit or examination or from information  
1092 received from the Florida Energy and Climate Commission  
1093 ~~Department of Environmental Protection~~, that a taxpayer received  
1094 tax credits pursuant to this section to which the taxpayer was  
1095 not entitled. The taxpayer is responsible for returning  
1096 forfeited tax credits to the Department of Revenue, and such  
1097 funds shall be paid into the General Revenue Fund of the state.

1098 (c) The Florida Energy and Climate Commission ~~Department of~~  
1099 ~~Environmental Protection~~ may revoke or modify any written  
1100 decision granting eligibility for tax credits under this section  
1101 if it is discovered that the tax credit applicant submitted any  
1102 false statement, representation, or certification in any

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1103 application, record, report, plan, or other document filed in an  
1104 attempt to receive tax credits under this section. The Florida  
1105 Energy and Climate Commission ~~Department of Environmental~~  
1106 ~~Protection~~ shall immediately notify the Department of Revenue of  
1107 any revoked or modified orders affecting previously granted tax  
1108 credits. Additionally, the taxpayer must notify the Department  
1109 of Revenue of any change in its tax credit claimed.

1110 (d) The taxpayer shall file with the Department of Revenue  
1111 an amended return or such other report as the Department of  
1112 Revenue prescribes by rule and shall pay any required tax and  
1113 interest within 60 days after the taxpayer receives notification  
1114 from the Florida Energy and Climate Commission ~~Department of~~  
1115 ~~Environmental Protection~~ that previously approved tax credits  
1116 have been revoked or modified. If the revocation or modification  
1117 order is contested, the taxpayer shall file an amended return or  
1118 other report as provided in this paragraph within 60 days after  
1119 a final order is issued following proceedings.

1120 (e) A notice of deficiency may be issued by the Department  
1121 of Revenue at any time within 3 years after the taxpayer  
1122 receives formal notification from the Florida Energy and Climate  
1123 Commission ~~Department of Environmental Protection~~ that  
1124 previously approved tax credits have been revoked or modified.  
1125 If a taxpayer fails to notify the Department of Revenue of any  
1126 changes to its tax credit claimed, a notice of deficiency may be  
1127 issued at any time.

1128 Section 16. Effective July 1, 2010, paragraph (c) of  
1129 subsection (1) of section 336.021, Florida Statutes, is amended  
1130 to read:

1131 336.021 County transportation system; levy of ninth-cent

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1132 fuel tax on motor fuel and diesel fuel.—

1133 (1)

1134 (c) Local option taxes collected on sales or use of diesel  
1135 fuel in this state shall be distributed in the following manner:

1136 1. The fiscal year of July 1, 1995, through June 30, 1996,  
1137 shall be the base year for all distributions.

1138 2. Each year the tax collected, less the service and  
1139 administrative charges enumerated in s. 215.20 and the  
1140 allowances allowed under s. 206.91, on the number of gallons  
1141 reported, up to the total number of gallons reported in the base  
1142 year, shall be distributed to each county using the distribution  
1143 percentage calculated for the base year.

1144 3. After the distribution of taxes pursuant to subparagraph  
1145 4. 2-, additional taxes available for distribution shall first  
1146 be distributed pursuant to this subparagraph. A distribution  
1147 shall be made to each county in which a qualified new retail  
1148 station is located. A qualified new retail station is a retail  
1149 station that began operation after June 30, 1996, and that has  
1150 sales of diesel fuel exceeding 50 percent of the sales of diesel  
1151 fuel reported in the county in which it is located during the  
1152 1995-1996 state fiscal year. The determination of whether a new  
1153 retail station is qualified shall be based on the total gallons  
1154 of diesel fuel sold at the station during each full month of  
1155 operation during the 12-month period ending January 31, divided  
1156 by the number of full months of operation during those 12  
1157 months, and the result multiplied by 12. The amount distributed  
1158 pursuant to this subparagraph to each county in which a  
1159 qualified new retail station is located shall equal the local  
1160 option taxes due on the gallons of diesel fuel sold by the new



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1161 retail station during the year ending January 31, less the  
1162 service charges enumerated in s. 215.20 and the dealer allowance  
1163 provided for by s. 206.91. Gallons of diesel fuel sold at the  
1164 qualified new retail station shall be certified to the  
1165 department by the county requesting the additional distribution  
1166 by June 15, 1997, and by March 1 in each subsequent year. The  
1167 certification shall include the beginning inventory, fuel  
1168 purchases and sales, and the ending inventory for the new retail  
1169 station for each month of operation during the year, the  
1170 original purchase invoices for the period, and any other  
1171 information the department deems reasonable and necessary to  
1172 establish the certified gallons. The department may review and  
1173 audit the retail dealer's records provided to a county to  
1174 establish the gallons sold by the new retail station.  
1175 Notwithstanding the provisions of this subparagraph, when more  
1176 than one county qualifies for a distribution pursuant to this  
1177 subparagraph and the requested distributions exceed the total  
1178 taxes available for distribution, each county shall receive a  
1179 prorated share of the moneys available for distribution.

1180 4. After the distribution of taxes pursuant to subparagraph  
1181 2. 3., all additional taxes available for distribution, except  
1182 the taxes described in subparagraph 3., shall be distributed  
1183 based on vehicular diesel fuel storage capacities in each county  
1184 pursuant to this subparagraph. The total vehicular diesel fuel  
1185 storage capacity shall be established for each fiscal year based  
1186 on the registration of facilities with the Department of  
1187 Environmental Protection as required by s. 376.303 for the  
1188 following facility types: retail stations, fuel user/nonretail,  
1189 state government, local government, and county government. Each

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1190 county shall receive a share of the total taxes available for  
1191 distribution pursuant to this subparagraph equal to a fraction,  
1192 the numerator of which is the storage capacity located within  
1193 the county for vehicular diesel fuel in the facility types  
1194 listed in this subparagraph and the denominator of which is the  
1195 total statewide storage capacity for vehicular diesel fuel in  
1196 those facility types. The vehicular diesel fuel storage capacity  
1197 for each county and facility type shall be that established by  
1198 the Department of Environmental Protection by June 1, 1997, for  
1199 the 1996-1997 fiscal year, and by January 31 for each succeeding  
1200 fiscal year. The storage capacities so established shall be  
1201 final. The storage capacity for any new retail station for which  
1202 a county receives a distribution pursuant to subparagraph 3.  
1203 shall not be included in the calculations pursuant to this  
1204 subparagraph.

1205 Section 17. Subsection (20) of section 443.036, Florida  
1206 Statutes, is amended to read:

1207 443.036 Definitions.—As used in this chapter, the term:

1208 (20) "Employing unit" means an individual or type of  
1209 organization, including a partnership, limited liability  
1210 company, association, trust, estate, joint-stock company,  
1211 insurance company, or corporation, whether domestic or foreign;  
1212 the receiver, trustee in bankruptcy, trustee, or successor of  
1213 any of the foregoing; or the legal representative of a deceased  
1214 person, which has or had in its employ one or more individuals  
1215 performing services for it within this state.

1216 (a) Each individual employed to perform or to assist in  
1217 performing the work of any agent or employee of an employing  
1218 unit is deemed to be employed by the employing unit for the

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1219 purposes of this chapter, regardless of whether the individual  
1220 was hired or paid directly by the employing unit or by an agent  
1221 or employee of the employing unit, if the employing unit had  
1222 actual or constructive knowledge of the work.

1223 (b) Each individual performing services in this state for  
1224 an employing unit maintaining at least two separate  
1225 establishments in this state is deemed to be performing services  
1226 for a single employing unit for the purposes of this chapter.

1227 (c) A person who is an officer of a corporation, or a  
1228 member of a limited liability company classified as a  
1229 corporation for federal income tax purposes, and who performs  
1230 services for the corporation or limited liability company in  
1231 this state, regardless of whether those services are continuous,  
1232 is deemed an employee of the corporation or the limited  
1233 liability company during all of each week of his or her tenure  
1234 of office, regardless of whether he or she is compensated for  
1235 those services. Services are presumed to be rendered for the  
1236 corporation in cases in which the officer is compensated by  
1237 means other than dividends upon shares of stock of the  
1238 corporation owned by him or her.

1239 (d) A limited liability company shall be treated as having  
1240 the same status as it is classified for federal income tax  
1241 purposes. However, a single-member limited liability company  
1242 shall be treated as the employer.

1243 Section 18. Paragraph (b) of subsection (2) of section  
1244 443.1215, Florida Statutes, is amended to read:

1245 443.1215 Employers.—

1246 (2)

1247 (b) In determining whether an employing unit for which

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1248 service, other than agricultural labor, is also performed is an  
 1249 employer under paragraph (1) (a), paragraph (1) (b), paragraph  
 1250 (1) (c), or subparagraph (1) (d)2., the wages earned or the  
 1251 employment of an employee performing service in agricultural  
 1252 labor may not be taken into account. If an employing unit is  
 1253 determined to be an employer of agricultural labor, the  
 1254 employing unit is considered an employer for purposes of  
 1255 paragraph (1) (a) ~~subsection (1)~~.

1256 Section 19. Subsection (2) of section 443.1316, Florida  
 1257 Statutes, is amended to read:

1258 443.1316 Unemployment tax collection services; interagency  
 1259 agreement.—

1260 (2) (a) The Department of Revenue is considered to be  
 1261 administering a revenue law of this state when the department  
 1262 implements this chapter, or otherwise provides unemployment tax  
 1263 collection services, under contract with the Agency for  
 1264 Workforce Innovation through the interagency agreement.

1265 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);  
 1266 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;  
 1267 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;  
 1268 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;  
 1269 213.50; 213.67; 213.69; 213.692; 213.73; 213.733; 213.74; ~~and~~  
 1270 213.757; and 213.758 apply to the collection of unemployment  
 1271 contributions and reimbursements by the Department of Revenue  
 1272 unless prohibited by federal law.

1273 Section 20. Subsections (1) through (3) of section 443.141,  
 1274 Florida Statutes, is amended to read:

1275 443.141 Collection of contributions and reimbursements.—

1276 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,

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1277 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.-

1278 (a) *Interest.*-Contributions or reimbursements unpaid on the  
1279 date due shall bear interest at the rate of 1 percent per month  
1280 from and after that date until payment plus accrued interest is  
1281 received by the tax collection service provider, unless the  
1282 service provider finds that the employing unit has or had good  
1283 reason for failure to pay the contributions or reimbursements  
1284 when due. Interest collected under this subsection must be paid  
1285 into the Special Employment Security Administration Trust Fund.

1286 (b) *Penalty for delinquent, erroneous, incomplete, or*  
1287 *insufficient reports.*-

1288 1. An employing unit that fails to file any report required  
1289 by the Agency for Workforce Innovation or its tax collection  
1290 service provider, in accordance with rules for administering  
1291 this chapter, shall pay to the tax collection service provider  
1292 for each delinquent report the sum of \$25 for each 30 days or  
1293 fraction thereof that the employing unit is delinquent, unless  
1294 the agency or its service provider, whichever required the  
1295 report, finds that the employing unit has or had good reason for  
1296 failure to file the report. The agency or its service provider  
1297 may assess penalties only through the date of the issuance of  
1298 the final assessment notice. However, additional penalties  
1299 accrue if the delinquent report is subsequently filed.

1300 2.a. An employing unit that files an erroneous, incomplete,  
1301 or insufficient report with the Agency for Workforce Innovation  
1302 or its tax collection service provider, shall pay a penalty. The  
1303 amount of the penalty is \$50 or 10 percent of any tax due,  
1304 whichever is greater, but no more than \$300 per report. The  
1305 penalty shall be added to any tax, penalty, or interest

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1306 otherwise due.

1307 b. The agency or its tax collection service provider shall  
1308 waive the penalty if the employing unit files an accurate,  
1309 complete, and sufficient report within 30 days after a penalty  
1310 notice is issued to the employing unit. The penalty may not be  
1311 waived pursuant to this subparagraph more than one time during a  
1312 12-month period.

1313 c. As used in this subsection, the term "erroneous,  
1314 incomplete, or insufficient report" means a report so lacking in  
1315 information, completeness, or arrangement that the report cannot  
1316 be readily understood, verified, or reviewed. Such reports  
1317 include, but are not limited to, reports having missing wage or  
1318 employee information, missing or incorrect social security  
1319 numbers, or illegible entries; reports submitted in a format  
1320 that is not approved by the agency or its tax collection service  
1321 provider; and reports showing gross wages that do not equal the  
1322 total of the wages of each employee. However, the term does not  
1323 include a report that merely contains inaccurate data that was  
1324 supplied to the employer by the employee, if the employer was  
1325 unaware of the inaccuracy.

1326 3.2. Sums collected as Penalties imposed pursuant to this  
1327 paragraph shall under subparagraph 1. must be deposited in the  
1328 Special Employment Security Administration Trust Fund.

1329 4.3. The penalty and interest for a delinquent, erroneous,  
1330 incomplete, or insufficient report may be waived if when the  
1331 penalty or interest is inequitable. The provisions of s.  
1332 213.24(1) apply to any penalty or interest that is imposed under  
1333 this section.

1334 5. The Agency for Workforce Innovation and the state agency

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1335 providing unemployment tax collection services may adopt rules  
1336 to administer this subsection.

1337 (c) *Application of partial payments.*—~~If~~ When a delinquency  
1338 exists in the employment record of an employer not in  
1339 bankruptcy, a partial payment less than the total delinquency  
1340 amount shall be applied to the employment record as the payor  
1341 directs. In the absence of specific direction, the partial  
1342 payment shall be applied to the payor's employment record as  
1343 prescribed in the rules of the Agency for Workforce Innovation  
1344 or the state agency providing tax collection services.

1345 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

1346 (a) *Failure to make reports and pay contributions.*—If an  
1347 employing unit determined by the tax collection service provider  
1348 to be an employer subject to this chapter fails to make and file  
1349 any report as and when required by this chapter or by any rule  
1350 of the Agency for Workforce Innovation or the state agency  
1351 providing tax collection services, for the purpose of  
1352 determining the amount of contributions due by the employer  
1353 under this chapter, or if any filed report is found by the  
1354 service provider to be incorrect or insufficient, and the  
1355 employer, after being notified in writing by the service  
1356 provider to file the report, or a corrected or sufficient  
1357 report, as applicable, fails to file the report within 15 days  
1358 after the date of the mailing of the notice, the tax collection  
1359 service provider may:

1360 1. Determine the amount of contributions due from the  
1361 employer based on the information readily available to it, which  
1362 determination is deemed to be prima facie correct;

1363 2. Assess the employer the amount of contributions

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1364 determined to be due; and

1365       3. Immediately notify the employer by mail of the  
1366 determination and assessment including penalties as provided in  
1367 this chapter, if any, added and assessed, and demand payment  
1368 together with interest on the amount of contributions from the  
1369 date that amount was due and payable.

1370       (b) *Hearings.*—The determination and assessment are final 15  
1371 days after the date the assessment is mailed unless the employer  
1372 files with the tax collection service provider within the 15  
1373 days a written protest and petition for hearing specifying the  
1374 objections thereto. The tax collection service provider shall  
1375 promptly review each petition and may reconsider its  
1376 determination and assessment in order to resolve the  
1377 petitioner's objections. The tax collection service provider  
1378 shall forward each petition remaining unresolved to the Agency  
1379 for Workforce Innovation for a hearing on the objections. Upon  
1380 receipt of a petition, the Agency for Workforce Innovation shall  
1381 schedule a hearing and notify the petitioner of the time and  
1382 place of the hearing. The Agency for Workforce Innovation may  
1383 appoint special deputies to conduct hearings and to submit their  
1384 findings together with a transcript of the proceedings before  
1385 them and their recommendations to the agency for its final  
1386 order. Special deputies are subject to the prohibition against  
1387 ex parte communications in s. 120.66. At any hearing conducted  
1388 by the Agency for Workforce Innovation or its special deputy,  
1389 evidence may be offered to support the determination and  
1390 assessment or to prove it is incorrect. In order to prevail,  
1391 however, the petitioner must either prove that the determination  
1392 and assessment are incorrect or file full and complete corrected



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1393 reports. Evidence may also be submitted at the hearing to rebut  
1394 the determination by the tax collection service provider that  
1395 the petitioner is an employer under this chapter. Upon evidence  
1396 taken before it or upon the transcript submitted to it with the  
1397 findings and recommendation of its special deputy, the Agency  
1398 for Workforce Innovation shall either set aside the tax  
1399 collection service provider's determination that the petitioner  
1400 is an employer under this chapter or reaffirm the determination.  
1401 The amounts assessed under the final order, together with  
1402 interest and penalties, must be paid within 15 days after notice  
1403 of the final order is mailed to the employer, unless judicial  
1404 review is instituted in a case of status determination. Amounts  
1405 due when the status of the employer is in dispute are payable  
1406 within 15 days after the entry of an order by the court  
1407 affirming the determination. However, any determination that an  
1408 employing unit is not an employer under this chapter does not  
1409 affect the benefit rights of any individual as determined by an  
1410 appeals referee or the commission unless:

1411 1. The individual is made a party to the proceedings before  
1412 the special deputy; or

1413 2. The decision of the appeals referee or the commission  
1414 has not become final or the employing unit and the Agency for  
1415 Workforce Innovation were not made parties to the proceedings  
1416 before the appeals referee or the commission.

1417 (c) Appeals.—The Agency for Workforce Innovation and the  
1418 state agency providing unemployment tax collection services  
1419 shall adopt rules prescribing the procedures for an employing  
1420 unit determined to be an employer to file an appeal and be  
1421 afforded an opportunity for a hearing on the determination.

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1422 Pending a hearing, the employing unit must file reports and pay  
1423 contributions in accordance with s. 443.131.

1424 (3) COLLECTION PROCEEDINGS.—

1425 (a) *Lien for payment of contributions or reimbursements.*—

1426 1. ~~There is created~~ A lien exists in favor of the tax  
1427 collection service provider upon all the property, both real and  
1428 personal, of any employer liable for payment of any contribution  
1429 or reimbursement levied and imposed under this chapter for the  
1430 amount of the contributions or reimbursements due, together with  
1431 any interest, costs, and penalties. If any contribution or  
1432 reimbursement imposed under this chapter or any portion of that  
1433 contribution, reimbursement, interest, or penalty is not paid  
1434 within 60 days after becoming delinquent, the tax collection  
1435 service provider may file ~~subsequently issue~~ a notice of lien  
1436 ~~that may be filed~~ in the office of the clerk of the circuit  
1437 court of any county in which the delinquent employer owns  
1438 property or conducts or has conducted business. The notice of  
1439 lien must include the periods for which the contributions,  
1440 reimbursements, interest, or penalties are demanded and the  
1441 amounts due. A copy of the notice of lien must be mailed to the  
1442 employer at the employer's ~~her or his~~ last known address. The  
1443 notice of lien may not be filed ~~issued and recorded~~ until 15  
1444 days after the date the assessment becomes final under  
1445 subsection (2). Upon filing ~~presentation of the notice of lien,~~  
1446 the clerk of the circuit court shall record the notice of lien  
1447 ~~it~~ in a book maintained for that purpose, and the amount of the  
1448 notice of lien, together with the cost of recording and interest  
1449 accruing upon the amount of the contribution or reimbursement,  
1450 becomes a lien upon the title to and interest, whether legal or

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1451 equitable, in any real property, chattels real, or personal  
1452 property of the employer against whom the notice of lien is  
1453 issued, in the same manner as a judgment of the circuit court  
1454 docketed in the office of the circuit court clerk, with  
1455 execution issued to the sheriff for levy. This lien is prior,  
1456 preferred, and superior to all mortgages or other liens filed,  
1457 recorded, or acquired after the notice of lien is filed. Upon  
1458 the payment of the amounts due, or upon determination by the tax  
1459 collection service provider that the notice of lien was  
1460 erroneously issued, the lien is satisfied when the service  
1461 provider acknowledges in writing that the lien is fully  
1462 satisfied. A lien's satisfaction does not need to be  
1463 acknowledged before any notary or other public officer, and the  
1464 signature of the director of the tax collection service provider  
1465 or his or her designee is conclusive evidence of the  
1466 satisfaction of the lien, which satisfaction shall be recorded  
1467 by the clerk of the circuit court who receives the fees for  
1468 those services.

1469       2. The tax collection service provider may subsequently  
1470 issue a warrant directed to any sheriff in this state,  
1471 commanding him or her to levy upon and sell any real or personal  
1472 property of the employer liable for any amount under this  
1473 chapter within his or her jurisdiction, for payment, with the  
1474 added penalties and interest and the costs of executing the  
1475 warrant, together with the costs of the clerk of the circuit  
1476 court in recording and docketing the notice of lien, and to  
1477 return the warrant to the service provider with payment. The  
1478 warrant may only be issued and enforced for all amounts due to  
1479 the tax collection service provider on the date the warrant is

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1480 issued, together with interest accruing on the contribution or  
1481 reimbursement due from the employer to the date of payment at  
1482 the rate provided in this section. In the event of sale of any  
1483 assets of the employer, however, priorities under the warrant  
1484 shall be determined in accordance with the priority established  
1485 by any notices of lien filed by the tax collection service  
1486 provider and recorded by the clerk of the circuit court. The  
1487 sheriff shall execute the warrant in the same manner prescribed  
1488 by law for executions issued by the clerk of the circuit court  
1489 for judgments of the circuit court. The sheriff is entitled to  
1490 the same fees for executing the warrant as for a writ of  
1491 execution out of the circuit court, and these fees must be  
1492 collected in the same manner.

1493 3. The lien expires 10 years after the filing of a notice  
1494 of lien with the clerk of court. An action to collect amounts  
1495 due under this chapter may not be commenced after the expiration  
1496 of the lien securing the payment of the amounts owed.

1497 (b) *Injunctive procedures to contest warrants after*  
1498 *issuance.*—An injunction or restraining order to stay the  
1499 execution of a warrant may not be issued until a motion is  
1500 filed; reasonable notice of a hearing on the motion for the  
1501 injunction is served on the tax collection service provider; and  
1502 the party seeking the injunction either pays into the custody of  
1503 the court the full amount of contributions, reimbursements,  
1504 interests, costs, and penalties claimed in the warrant or enters  
1505 into and files with the court a bond with two or more good and  
1506 sufficient sureties approved by the court in a sum at least  
1507 twice the amount of the contributions, reimbursements,  
1508 interests, costs, and penalties, payable to the tax collection

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1509 service provider. The bond must also be conditioned to pay the  
1510 amount of the warrant, interest, and any damages resulting from  
1511 the wrongful issuing of the injunction, if the injunction is  
1512 dissolved, or the motion for the injunction is dismissed. Only  
1513 one surety is required when the bond is executed by a lawfully  
1514 authorized surety company.

1515 (c) *Attachment and garnishment.*—Upon the filing of notice  
1516 of lien as provided in subparagraph (a)1., the tax collection  
1517 service provider is entitled to remedy by attachment or  
1518 garnishment as provided in chapters 76 and 77, as for a debt  
1519 due. Upon application by the tax collection service provider,  
1520 these writs shall be issued by the clerk of the circuit court as  
1521 upon a judgment of the circuit court duly docketed and recorded.  
1522 These writs shall be returnable to the circuit court. A bond may  
1523 not be required of the tax collection service provider as a  
1524 condition required for the issuance of these writs of attachment  
1525 or garnishment. Issues raised under proceedings by attachment or  
1526 garnishment shall be tried by the circuit court in the same  
1527 manner as a judgment under chapters 76 and 77. Further, the  
1528 notice of lien filed by the tax collection service provider is  
1529 valid for purposes of all remedies under this chapter until  
1530 satisfied under this chapter, and revival by scire facias or  
1531 other proceedings are not necessary before pursuing any remedy  
1532 authorized by law. Proceedings authorized upon a judgment of the  
1533 circuit court do not make the lien a judgment of the circuit  
1534 court upon a debt for any purpose other than as are specifically  
1535 provided by law as procedural remedies.

1536 (d) *Third-party claims.*—Upon any levy made by the sheriff  
1537 under a writ of attachment or garnishment as provided in

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1538 paragraph (c), the circuit court shall try third-party claims to  
1539 property involved as upon a judgment thereof and all proceedings  
1540 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and  
1541 77.16 shall apply.

1542 (e) *Proceedings supplementary to execution.*—At any time  
1543 after a warrant provided for in subparagraph (a)2. is returned  
1544 unsatisfied by any sheriff of this state, the tax collection  
1545 service provider may file an affidavit in the circuit court  
1546 affirming the warrant was returned unsatisfied and remains valid  
1547 and outstanding. The affidavit must also state the residence of  
1548 the party or parties against whom the warrant is issued. The tax  
1549 collection service provider is subsequently entitled to have  
1550 other and further proceedings in the circuit court as upon a  
1551 judgment thereof as provided in s. 56.29.

1552 (f) *Reproductions.*—In any proceedings in any court under  
1553 this chapter, reproductions of the original records of the  
1554 Agency for Workforce Innovation, its tax collection service  
1555 provider, the former Department of Labor and Employment  
1556 Security, or the commission, including, but not limited to,  
1557 photocopies or microfilm, are primary evidence in lieu of the  
1558 original records or of the documents that were transcribed into  
1559 those records.

1560 (g) *Jeopardy assessment and warrant.*—If the tax collection  
1561 service provider reasonably believes that the collection of  
1562 contributions or reimbursements from an employer will be  
1563 jeopardized by delay, the service provider may assess the  
1564 contributions or reimbursements immediately, together with  
1565 interest or penalties when due, regardless of whether the  
1566 contributions or reimbursements accrued are due, and may

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1567 immediately issue a notice of lien and jeopardy warrant upon  
1568 which proceedings may be conducted as provided in this section  
1569 for notice of lien and warrant of the service provider. Within  
1570 15 days after mailing the notice of lien by registered mail, the  
1571 employer may protest the issuance of the lien in the same manner  
1572 provided in paragraph (2) (a). The protest does not operate as a  
1573 supersedeas or stay of enforcement unless the employer files  
1574 with the sheriff seeking to enforce the warrant a good and  
1575 sufficient surety bond in twice the amount demanded by the  
1576 notice of lien or warrant. The bond must be conditioned upon  
1577 payment of the amount subsequently found to be due from the  
1578 employer to the tax collection service provider in the final  
1579 order of the Agency for Workforce Innovation upon protest of  
1580 assessment. The jeopardy warrant and notice of lien are  
1581 satisfied in the manner provided in this section upon payment of  
1582 the amount finally determined to be due from the employer. If  
1583 enforcement of the jeopardy warrant is not superseded as  
1584 provided in this section, the employer is entitled to a refund  
1585 from the fund of all amounts paid as contributions or  
1586 reimbursements in excess of the amount finally determined to be  
1587 due by the employer upon application being made as provided in  
1588 this chapter.

1589 Section 21. Effective July 1, 2010, subsection (2) of  
1590 section 443.163, Florida Statutes, is amended to read:

1591 443.163 Electronic reporting and remitting of contributions  
1592 and reimbursements.—

1593 (2) (a) An employer who is required by law to file an  
1594 Employers Quarterly Report (UCT-6) by approved electronic means,  
1595 but who files the report by a means other than approved

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1596 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that  
1597 report and \$1 for each employee. This penalty, ~~which~~ is in  
1598 addition to any other ~~applicable~~ penalty provided by this  
1599 chapter. However, unless the penalty does not apply if employer  
1600 ~~first obtains a waiver of this requirement from~~ the tax  
1601 collection service provider waives the electronic filing  
1602 requirement in advance. An employer who fails to remit  
1603 contributions or reimbursements by approved electronic means as  
1604 required by law is liable for a penalty of \$50 ~~\$10~~ for each  
1605 remittance submitted by a means other than approved electronic  
1606 means. This penalty, ~~which~~ is in addition to any other  
1607 ~~applicable~~ penalty provided by this chapter.

1608 (b) A person who prepared and reported for 100 or more  
1609 employers in any quarter during the preceding state fiscal year,  
1610 but who fails to file an Employers Quarterly Report (UCT-6) for  
1611 each calendar quarter in the current calendar year by approved  
1612 electronic means ~~as required by law,~~ is liable for a penalty of  
1613 \$50 ~~\$10~~ for that report and \$1 for each employee. This penalty,  
1614 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by  
1615 this chapter. However, unless the penalty does not apply if  
1616 ~~person first obtains a waiver of this requirement from~~ the tax  
1617 collection service provider waives the electronic filing  
1618 requirement in advance.

1619 Section 22. Subsection (3) of section 443.163, Florida  
1620 Statutes, is amended to read:

1621 443.163 Electronic reporting and remitting of contributions  
1622 and reimbursements.—

1623 (3) The tax collection service provider may waive the  
1624 requirement to file an Employers Quarterly Report (UCT-6) by



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1625 electronic means for employers that are unable to comply despite  
1626 good faith efforts or due to circumstances beyond the employer's  
1627 reasonable control.

1628 (a) As prescribed by the Agency for Workforce Innovation or  
1629 its tax collection service provider, grounds for approving the  
1630 waiver include, but are not limited to, circumstances in which  
1631 the employer does not:

1632 1. Currently file information or data electronically with  
1633 any business or government agency; or

1634 2. Have a compatible computer that meets or exceeds the  
1635 standards prescribed by the Agency for Workforce Innovation or  
1636 its tax collection service provider.

1637 (b) The tax collection service provider shall accept other  
1638 reasons for requesting a waiver from the requirement to submit  
1639 the Employers Quarterly Report (UCT-6) by electronic means,  
1640 including, but not limited to:

1641 1. That the employer needs additional time to program his  
1642 or her computer;

1643 2. That complying with this requirement causes the employer  
1644 financial hardship; or

1645 3. That complying with this requirement conflicts with the  
1646 employer's business procedures.

1647 (c) The Agency for Workforce Innovation or the state agency  
1648 providing unemployment tax collection services may establish by  
1649 rule the length of time a waiver is valid and may determine  
1650 whether subsequent waivers will be authorized, based on this  
1651 subsection; ~~however, the tax collection service provider may~~  
1652 ~~only grant a waiver from electronic reporting if the employer~~  
1653 ~~timely files the Employers Quarterly Report (UCT-6) by telefile,~~

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1654 ~~unless the employer wage detail exceeds the service provider's~~  
1655 ~~telefile system capabilities.~~

1656 Section 23. Effective July 1, 2010, section 213.692,  
1657 Florida Statutes, is created to read:

1658 213.692 Integrated enforcement authority.-

1659 (1) If the department files a warrant, notice of lien, or  
1660 judgment lien certificate against the property of a taxpayer,  
1661 the department may also revoke all certificates of registration,  
1662 permits, or licenses issued by the department to that taxpayer.

1663 (a) Before the department may revoke the certificates of  
1664 registration, permits, or licenses, the department must schedule  
1665 an informal conference that the taxpayer is required to attend.  
1666 At the conference, the taxpayer may present evidence regarding  
1667 the department's intended action or enter into a compliance  
1668 agreement. The department must provide written notice to the  
1669 taxpayer of the department's intended action and the time, date,  
1670 and place of the conference. The department shall issue an  
1671 administrative complaint to revoke the certificates of  
1672 registration, permits, or licenses if the taxpayer does not  
1673 attend the conference, enter into a compliance agreement, or  
1674 comply with the compliance agreement.

1675 (b) The department may not issue a certificate of  
1676 registration, permit, or license to a taxpayer whose certificate  
1677 of registration, permit, or license has been revoked unless:

1678 1. The outstanding liabilities of the taxpayer have been  
1679 satisfied; or

1680 2. The department enters into a written agreement with the  
1681 taxpayer regarding any outstanding liabilities and, as part of  
1682 such agreement, agrees to issue a certificate of registration,

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1683 permit, or license.

1684 (c) The department shall require a cash deposit, bond, or  
1685 other security as a condition of issuing a new certificate of  
1686 registration pursuant to the requirements of s. 212.14(4).

1687 (2) If the department files a warrant or a judgment lien  
1688 certificate in connection with a jeopardy assessment, the  
1689 department must comply with the procedures in s. 213.732 before  
1690 or in conjunction with those provided in this section.

1691 (3) The department may adopt rules to administer this  
1692 section.

1693 Section 24. Effective July 1, 2010, the Department of  
1694 Revenue is authorized to adopt emergency rules to administer s.  
1695 213.692, Florida Statutes. The emergency rules shall remain in  
1696 effect for 6 months after adoption and may be renewed during the  
1697 pendency of procedures to adopt rules addressing the subject of  
1698 the emergency rules.

1699 Section 25. Section 195.095, Florida Statutes, is repealed.

1700 Section 26. Section 213.054, Florida Statutes, is repealed.

1701 Section 27. Except as otherwise expressly provided in this  
1702 act, this act shall take effect upon becoming a law.