

Amendment No.

CHAMBER ACTION

Senate

House

.

The Conference Committee on CS/HB 5801 offered the following:

Conference Committee Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. (1) No later than July 1, 2010, the Department of Revenue shall develop and implement an amnesty program for taxpayers subject to the state and local taxes imposed by chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211, 212, 220, 221, 252, 336, 376, 403, 624, 627, 629, and 681, Florida Statutes.

(2) The amnesty program shall be a one-time opportunity for eligible taxpayers to satisfy their tax liabilities under the revenue laws of this state and thereby avoid criminal prosecution, penalties, and interest as provided in subsections (5), (6), and (7). Any taxpayer that has entered into a settlement of liability for state or local option taxes before

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17 July 1, 2010, whether or not full and complete payment of the
18 settlement amount has been made, is not eligible to participate
19 in the amnesty program.

20 (3) The amnesty program shall be in effect for a 3-month
21 period beginning on July 1, 2010, and ending on September 30,
22 2010. The amnesty program shall apply only to tax liabilities
23 due prior to July 1, 2010. In order to participate in the
24 amnesty program, eligible taxpayers must file the forms and
25 other documentation specified by the Department of Revenue,
26 including, but not limited to, returns and amended returns, and
27 must make full payment of tax due, the interest due as provided
28 in subsections (5) and (6), and the administrative collection
29 processing fee imposed pursuant to s. 213.24, Florida Statutes.

30 (4) The administrative collection processing fee imposed
31 pursuant to s. 213.24, Florida Statutes, shall be calculated on
32 the tax, penalty, and interest due before the reductions allowed
33 by the amnesty program.

34 (5) A taxpayer may participate in the amnesty program
35 whether or not the taxpayer is under audit, inquiry,
36 examination, or civil investigation initiated by the Department
37 of Revenue, regardless of whether the amount due is included in
38 a proposed assessment or an assessment, bill, notice, or demand
39 for payment issued by the Department of Revenue, and without
40 regard to whether the amount due is subject to a pending
41 administrative or judicial proceeding. If any of the
42 circumstances set forth in this subsection apply, the taxpayer
43 shall pay the full amount of the tax due and 75 percent of the
44 amount of interest due. When the department has issued a notice

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45 of intent to conduct an audit to a taxpayer but has not
46 commenced the audit, the taxpayer may apply to the department
47 during the amnesty program for approval to have the audit
48 converted to the certified audits program authorized by s.
49 213.285, Florida Statutes. When a taxpayer has been approved
50 during the amnesty program to have an audit converted to the
51 certified audits program, payment of any liability determined as
52 a result of this participation in the certified audits program
53 must be made during the period the amnesty program is in effect.
54 A taxpayer that is participating in the certified audits program
55 authorized by s. 213.285, Florida Statutes, is eligible for the
56 interest and penalty compromises authorized by the amnesty
57 program or the certified audits program, but not both.

58 (6) If the circumstances set forth in subsection (5) do
59 not apply and the initial contact with the Department of Revenue
60 is made by the taxpayer pursuant to the amnesty program, the
61 taxpayer shall pay the full amount of the tax due and 50 percent
62 of the amount of interest due.

63 (7) Penalties may not be imposed on any tax paid pursuant
64 to the amnesty program, and the Department of Revenue may not
65 initiate a criminal investigation against or refer for
66 prosecution any taxpayer participating in the amnesty program
67 with respect to the failure to timely pay the tax disclosed in
68 the amnesty program.

69 (8) Participation in the amnesty program is conditioned
70 upon the taxpayer's express waiver of rights to contest taxes
71 being reported pursuant to the amnesty program. If the taxes
72 reported pursuant to the amnesty program are the subject of a
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73 pending informal protest under s. 213.21, Florida Statutes, or
74 of administrative or judicial proceedings that have not become
75 final as of the date payment of the taxes is made pursuant to
76 the amnesty program, participation in the amnesty program is
77 conditioned upon the taxpayer's withdrawal of such informal
78 protest or dismissal of such administrative or judicial
79 proceeding. Participation in the amnesty program is also
80 conditioned upon the taxpayer's express agreement to waive any
81 right to claim a refund or to protest or initiate an
82 administrative or judicial proceeding to review any denial of a
83 refund claim for any refund of tax or interest paid under the
84 amnesty program except as provided in this subsection. A refund
85 of any penalty or interest paid prior to July 1, 2010, may not
86 be made. Any credit or refund of tax or interest paid as a
87 result of participation in the amnesty program is strictly
88 limited to amounts determined by the Department of Revenue to
89 have been paid in error.

90 (9) In lieu of making full payment, as provided in
91 subsection (3), a taxpayer may request in writing to make
92 stipulated payments under a stipulated payment agreement. To be
93 eligible to make stipulated payments, the taxpayer must sign the
94 agreement to participate in the amnesty program, make a request
95 for stipulated payments, and sign a stipulated payment
96 agreement. The taxpayer shall make a minimum down payment of
97 12.5 percent of the outstanding amount due under the amnesty,
98 pay the remaining balance in up to seven additional monthly
99 installments, and meet each payment term detailed on the
100 amortization schedule provided by the department. Interest on

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101 the balance shall accrue pursuant to s. 213.235, Florida
102 Statutes. If a taxpayer fails to make a monthly installment
103 payment or is delinquent, the agreement to participate in the
104 amnesty program and the stipulated payment agreement are void
105 and the full amount of the original liability, including any
106 interest and penalty, are due and payable.

107 (10) A taxpayer under criminal investigation, indictment,
108 information, or prosecution regarding a revenue law of this
109 state is not eligible to participate in the amnesty program. A
110 taxpayer under pretrial intervention or a diversion program,
111 probation, or community control or in a work camp, jail, state
112 prison, or another correctional system regarding a revenue law
113 of this state is not eligible to participate in the amnesty
114 program.

115 (11) With or without an audit, the Department of Revenue
116 may issue a notice or demand for payment with respect to any tax
117 or interest that the department determines to be due with any
118 return filed under the tax amnesty program, and such notice and
119 demand is prima facie correct in any administrative, judicial,
120 or quasi-judicial proceeding.

121 (12) The Department of Revenue may, on the basis of fraud,
122 misrepresentation, or mutual mistake of fact, rescind a grant of
123 amnesty, including any amnesty granted as a result of
124 participation in the certified audit program during the period
125 the amnesty program is in effect. Any taxpayer that files under
126 the amnesty program false or fraudulent returns, forms, or
127 documentation or attempts in any manner to defeat or evade a tax
128 is subject to applicable penalties and criminal prosecution.

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129 (13) Any local option tax administered by a local
130 government that imposed the tax pursuant to a statute permitting
131 self-administration is excluded from the amnesty program unless
132 the local government notifies the Department of Revenue by June
133 1, 2010, that it chooses to participate in the amnesty program.

134 (14) The executive director of the Department of Revenue
135 may adopt emergency rules under ss. 120.536(1) and 120.54(4),
136 Florida Statutes, to implement the amnesty program. Such rules
137 may provide forms, procedures, terms, conditions, and methods of
138 payment appropriate for fair and effective administration of the
139 amnesty program and to ensure taxpayers' ongoing commitment to
140 proper remittance of taxes to the state. Notwithstanding any
141 other law, the emergency rules shall remain in effect until 6
142 months after the date of adoption of the rule or the date of
143 final resolution of all amnesty applications filed pursuant to
144 this section, whichever is later.

145 Section 2. The sum of \$1,234,000 in nonrecurring funds is
146 appropriated from the General Revenue Fund to the Department of
147 Revenue for the purpose of administering the amnesty program
148 created by this act. Funds remaining unexpended or unencumbered
149 from this appropriation as of June 30, 2010, shall revert and be
150 reappropriated for the same purpose in the 2010-2011 fiscal
151 year.

152 Section 3. Subsection (11) of section 211.3103, Florida
153 Statutes, is amended to read:

154 211.3103 Levy of tax on severance of phosphate rock; rate,
155 basis, and distribution of tax.-

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156 (11) (a) Beginning July 1, 2008, there is hereby levied a
157 surcharge of \$1.38 per ton severed in addition to the excise tax
158 levied by this section. The surcharge shall be levied until the
159 last day of the calendar quarter in which the total revenue
160 generated by the surcharge equals \$60 million. Revenues derived
161 from the surcharge shall be deposited into the Nonmandatory Land
162 Reclamation Trust Fund and shall be exempt from the general
163 revenue service charge provided in s. 215.20. Revenues derived
164 from the surcharge shall be used to augment funds appropriated
165 for the rehabilitation, management, and closure of the Piney
166 Point and Mulberry sites and for approved reclamation of
167 nonmandatory lands in accordance with chapter 378. A minimum of
168 75 percent of the revenues from the surcharge shall be dedicated
169 to the Piney Point and Mulberry sites.

170 (b) Beginning July 1, 2008, the excise tax rate shall be
171 \$1.945 per ton severed and the base rate adjustment provided in
172 subsection (6) shall not apply.

173 (c) 1. Beginning July 1 of the 2010-2011 fiscal year
174 ~~following the date on which the amount of revenues collected~~
175 ~~from the surcharge equals or exceeds \$60 million,~~ the tax rate
176 shall be the base rate of \$1.71 ~~\$1.51~~ per ton severed.

177 2. Beginning July 1 of the 2011-2012 fiscal year, the tax
178 rate shall be the base rate of \$1.61 per ton severed.

179 3. ~~and~~ The base rate adjustment provided in subsection (6)
180 shall not apply until the conditions of paragraph (d) are met.

181 (d) Beginning July 1 of the fiscal year following the date
182 on which a taxpayer's surcharge offset equals or exceeds the
183 total amount of surcharge remitted by such taxpayer under
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184 paragraph (a), and each year thereafter, the excise tax rate
185 levied on such taxpayer shall be adjusted as provided in
186 subsection (6). The surcharge offset for each taxpayer is an
187 amount calculated by the department equal to the cumulative
188 difference between the amount of excise tax that would have been
189 collected under subsections (5) and (6) and the excise tax
190 collected under subparagraphs (c)1. and 2. ~~paragraph (e)~~ from
191 such taxpayer.

192 (e) Beginning July 1 of the 2010-2011 fiscal year ~~after~~
193 ~~the revenues from the surcharge equal \$60 million~~, the proceeds
194 of all taxes, interest, and penalties imposed under this section
195 shall be exempt from the general revenue service charge provided
196 in s. 215.20, and shall be paid into the State Treasury as
197 follows:

198 1. To the credit of the Conservation and Recreation Lands
199 Trust Fund, 21.9 ~~25.5~~ percent.

200 2. To the credit of the General Revenue Fund of the state,
201 37.1 ~~37~~ percent.

202 3. For payment to counties in proportion to the number of
203 tons of phosphate rock produced from a phosphate rock matrix
204 located within such political boundary, 12 ~~13.6~~ percent. The
205 department shall distribute this portion of the proceeds
206 annually based on production information reported by the
207 producers on the annual returns for the taxable year. Any such
208 proceeds received by a county shall be used only for phosphate-
209 related expenses.

210 4. For payment to counties that have been designated a
211 rural area of critical economic concern pursuant to s. 288.0656
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212 in proportion to the number of tons of phosphate rock produced
213 from a phosphate rock matrix located within such political
214 boundary, 9.4 ~~10.7~~ percent. The department shall distribute this
215 portion of the proceeds annually based on production information
216 reported by the producers on the annual returns for the taxable
217 year. Payments under this subparagraph shall be made to the
218 counties unless the Legislature by special act creates a local
219 authority to promote and direct the economic development of the
220 county. If such authority exists, payments shall be made to that
221 authority.

222 5. To the credit of the Nonmandatory Land Reclamation
223 Trust Fund, 5.8 ~~6.6~~ percent.

224 6. To the credit of the Phosphate Research Trust Fund in
225 the Division of Universities of the Department of Education, 5.8
226 ~~6.6~~ percent.

227 7. To the credit of the Minerals Trust Fund, 8.0 percent.

228 (f) Beginning July 1 of the 2011-2012 fiscal year, the
229 proceeds of all taxes, interest, and penalties imposed under
230 this section are exempt from the general revenue service charge
231 provided in s. 215.20, and such proceeds shall be paid into the
232 State Treasury as follows:

233 1. To the credit of the Conservation and Recreation Lands
234 Trust Fund, 25.5 percent.

235 2. To the credit of the General Revenue Fund of the state,
236 35.7 percent.

237 3. For payment to counties in proportion to the number of
238 tons of phosphate rock produced from a phosphate rock matrix
239 located within such political boundary, 12.8 percent. The

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240 department shall distribute this portion of the proceeds
241 annually based on production information reported by the
242 producers on the annual returns for the taxable year. Any such
243 proceeds received by a county shall be used only for phosphate-
244 related expenses.

245 4. For payment to counties that have been designated as a
246 rural area of critical economic concern pursuant to s. 288.0656
247 in proportion to the number of tons of phosphate rock produced
248 from a phosphate rock matrix located within such political
249 boundary, 10.0 percent. The department shall distribute this
250 portion of the proceeds annually based on production information
251 reported by the producers on the annual returns for the taxable
252 year. Payments under this subparagraph shall be made to the
253 counties unless the Legislature by special act creates a local
254 authority to promote and direct the economic development of the
255 county. If such authority exists, payments shall be made to that
256 authority.

257 5. To the credit of the Nonmandatory Land Reclamation
258 Trust Fund, 6.2 percent.

259 6. To the credit of the Phosphate Research Trust Fund in
260 the Division of Universities of the Department of Education, 6.2
261 percent.

262 7. To the credit of the Minerals Trust Fund, 3.6 percent.

263 (g) ~~(f)~~ For purposes of this section, "phosphate-related
264 expenses" means those expenses that provide for infrastructure
265 or services in support of the phosphate industry, reclamation or
266 restoration of phosphate lands, community infrastructure on such

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267 reclaimed lands, and similar expenses directly related to
268 support of the industry.

269 Section 4. Effective July 1, 2010, paragraph (d) of
270 subsection (8) of section 213.053, Florida Statutes, is amended,
271 and subsections (20) and (21) are added to that section, to
272 read:

273 213.053 Confidentiality and information sharing.—

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

276 (d) Names, addresses, ~~and~~ sales tax registration
277 information, and information relating to a public lodging
278 establishment or a public food service establishment having an
279 outstanding tax warrant, notice of lien, or judgment lien
280 certificate to the Division of Hotels and Restaurants of the
281 Department of Business and Professional Regulation in the
282 conduct of its official duties.

283
284 Disclosure of information under this subsection shall be
285 pursuant to a written agreement between the executive director
286 and the agency. Such agencies, governmental or nongovernmental,
287 shall be bound by the same requirements of confidentiality as
288 the Department of Revenue. Breach of confidentiality is a
289 misdemeanor of the first degree, punishable as provided by s.
290 775.082 or s. 775.083.

291 (20) (a) The department may publish a list of taxpayers
292 against whom the department has filed a warrant, notice of lien,
293 or judgment lien certificate. The list may include the name and
294 address of each taxpayer; the amounts and types of delinquent

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295 taxes, fees, or surcharges, penalties, or interest; and the
296 employer identification number or other taxpayer identification
297 number.

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

301 (c) The department may adopt rules to administer this
302 subsection.

303 (21) The department may disclose information relating to
304 taxpayers against whom the department has filed a warrant,
305 notice of lien, or judgment lien certificate. Such information
306 includes the name and address of the taxpayer, the actions
307 taken, the amounts and types of liabilities, and the amount of
308 any collections made.

309 Section 5. Effective July 1, 2010, section 213.50, Florida
310 Statutes, is amended to read:

311 213.50 Failure to comply; revocation of corporate charter
312 or license to operate a public lodging establishment or public
313 food service establishment; refusal to reinstate charter or
314 license.-

315 (1) Any corporation of this state which has an outstanding
316 tax warrant that has existed for more than 3 consecutive months
317 is subject to the revocation of its charter as provided in s.
318 607.1420.

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

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323 (3) (a) The Division of Hotels and Restaurants of the
324 Department of Business and Professional Regulation may suspend a
325 license to operate a public lodging establishment or a public
326 food service establishment if a tax warrant has been outstanding
327 against the licenseholder for more than 3 months.

328 (b) The division may deny an application to renew a
329 license to operate a public lodging establishment or a public
330 food service establishment if a tax warrant has been outstanding
331 against the licenseholder for more than 3 months.

332 Section 6. Effective July 1, 2010, section 213.692,
333 Florida Statutes, is created to read:

334 213.692 Integrated enforcement authority.-

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

339 (a) Before the department may revoke the certificates of
340 registration, permits, or licenses, the department must schedule
341 an informal conference that the taxpayer is required to attend.
342 At the conference, the taxpayer may present evidence regarding
343 the department's intended action or enter into a compliance
344 agreement. The department must provide written notice to the
345 taxpayer of the department's intended action and the time, date,
346 and place of the conference. The department shall issue an
347 administrative complaint to revoke the certificates of
348 registration, permits, or licenses if the taxpayer does not
349 attend the conference, enter into a compliance agreement, or
350 comply with the compliance agreement.

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

354 1. The outstanding liabilities of the taxpayer have been
355 satisfied; or

356 2. The department enters into a written agreement with the
357 taxpayer regarding any outstanding liabilities and, as part of
358 such agreement, agrees to issue a certificate of registration,
359 permit, or license.

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

363 (2) If the department files a warrant or a judgment lien
364 certificate in connection with a jeopardy assessment, the
365 department must comply with the procedures in s. 213.732 before
366 or in conjunction with those provided in this section.

367 (3) The department may adopt rules to administer this
368 section.

369 Section 7. Effective July 1, 2010, the Department of
370 Revenue is authorized to adopt emergency rules pursuant to ss.
371 120.536(1) and 120.54, Florida Statutes, to administer s.
372 213.692, Florida Statutes. The emergency rules shall remain in
373 effect for 6 months after adoption and may be renewed during the
374 pendency of procedures to adopt rules addressing the subject of
375 the emergency rules.

376 Section 8. Section 213.758, Florida Statutes, is created
377 to read:

378 213.758 Transfer of tax liabilities.-

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

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

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

386 2. That results from an eminent domain or condemnation
387 action;

388 3. Pursuant to chapter 61, chapter 702, or the United
389 States Bankruptcy Code;

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

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

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

402 (2) A taxpayer who is liable for any tax, interest,
403 penalty, surcharge, or fee administered by the department
404 pursuant to chapter 443 or described in s. 72.011(1), excluding
405 corporate income tax, and who quits a business without the
406 benefit of a purchaser, successor, or assignee, or without
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407 transferring the business or stock of goods to a transferee,
408 must file a final return and make full payment within 15 days
409 after quitting the business. A taxpayer who fails to file a
410 final return and make payment may not engage in any business in
411 this state until the final return has been filed and all taxes,
412 interest, or penalties due have been paid. The Department of
413 Legal Affairs may seek an injunction at the request of the
414 department to prevent further business activity until such tax,
415 interest, or penalties are paid. A temporary injunction
416 enjoining further business activity may be granted by a court
417 without notice.

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

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

428 1. The transferor provides a receipt or certificate from
429 the department to the transferee showing that the transferor is
430 not liable for taxes, interest, or penalties from the operation
431 of the business; and

432 2. The department finds that the transferor is not liable
433 for taxes, interest, or penalties after an audit of the
434 transferor's books and records. The audit may be requested by

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435 the transferee or the transferor. The department may charge a
436 fee for the cost of the audit if it has not issued a notice of
437 intent to audit by the time the request for the audit is
438 received.

439 (b) A transferee may withhold a portion of the
440 consideration for a business or stock of goods to pay the taxes,
441 interest, or penalties owed to the state from the operation of
442 the business. The transferee shall pay the withheld
443 consideration to the state within 30 days after the date of the
444 transfer. If the consideration withheld is less than the
445 transferor's liability, the transferor remains liable for the
446 deficiency.

447 (c) A transferee who acquires the business or stock of
448 goods and fails to pay the taxes, interest, or penalties due may
449 not engage in any business in the state until the taxes,
450 interest, or penalties are paid. The Department of Legal Affairs
451 may seek an injunction at the request of the department to
452 prevent further business activity until such tax, interest, or
453 penalties are paid. A temporary injunction enjoining further
454 business activity may be granted by a court without notice.

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

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

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

466 (8) This section does not impose liability on a transferee
467 of a business or stock of goods pursuant to an involuntary
468 transfer.

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

471 Section 9. Notwithstanding section 25 of chapter 2009-82,
472 Laws of Florida, subsection (3) of section 218.12, Florida
473 Statutes, as created by section 24 of chapter 2009-82, Laws of
474 Florida, shall not expire July 1, 2010, but is reenacted and
475 amended to read:

476 218.12 Appropriations to offset reductions in ad valorem
477 tax revenue in fiscally constrained counties.—

478 (3) In determining the reductions in ad valorem tax
479 revenues occurring as a result of the implementation of the
480 revisions to Art. VII of the State Constitution approved in the
481 special election held on January 29, 2008, the value of
482 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the
483 State Constitution shall include only the reduction in taxable
484 value for homesteads established January 1 of the year in which
485 the determination is being made,~~2009.~~

486 Section 10. For the 2010-2011 fiscal year, 25 full-time
487 equivalent positions, with associated salary rate of \$817,448,
488 are authorized. Also for the 2010-2011 fiscal year, the sums of
489 \$1,445,100 in recurring funds and \$96,925 in nonrecurring funds
490 from the General Revenue Fund are appropriated to the Department
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491 of Revenue for the purpose of conducting audits and tax
492 collection services in the department.

493 Section 11. Except as otherwise expressly provided in this
494 act, this act shall take effect upon becoming a law.

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497 -----

498 **T I T L E A M E N D M E N T**

499 Remove the entire title and insert:

500 A bill to be entitled

501 An act relating to taxation; directing the Department of
502 Revenue to develop and implement an amnesty program for
503 taxpayers subject to the state and local taxes imposed by
504 chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211,
505 212, 220, 221, 252, 336, 376, 403, 624, 627, 629, and 681,
506 F.S., and required to be paid to the Department of
507 Revenue; providing time periods; providing program
508 guidelines; providing for eligible participants; providing
509 for waiver of penalties and interest under specified
510 circumstances; providing for emergency rules; providing an
511 appropriation; amending s. 211.3103, F.S.; revising the
512 rate and distribution of taxes on the severance of
513 phosphate rock; amending s. 213.053, F.S.; providing that
514 the department may release confidential taxpayer
515 information relating to a corporation having an
516 outstanding tax warrant to the Department of Business and
517 Professional Regulation; authorizing the department to
518 publish a list of taxpayers against whom it has filed a

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519 warrant, notice of lien, or judgment lien certificate;
520 requiring the department to update the list at least
521 monthly; authorizing the department to adopt rules;
522 authorizing the department to provide confidential
523 taxpayer information relating to collections from
524 taxpayers against whom it has taken a collection action;
525 amending s. 213.50, F.S.; authorizing the Division of
526 Hotels and Restaurants of the Department of Business and
527 Professional Regulation to suspend or deny the renewal of
528 a license to operate a public lodging establishment or
529 public food service establishment under certain
530 circumstances; creating s. 213.692, F.S.; authorizing the
531 Department of Revenue to revoke all certificates of
532 registration, permits, or licenses issued to a taxpayer
533 against whose property the department has filed a warrant,
534 notice of lien, or judgment lien certificate; requiring
535 the scheduling of an informal conference before revocation
536 of the certificates of registration, permits, or licenses;
537 prohibiting the Department of Revenue from issuing a
538 certificate of registration, permit, or license to a
539 taxpayer whose certificate of registration, permit, or
540 license has been revoked; providing exceptions; requiring
541 security as a condition of issuing a new certificate of
542 registration to a person whose certificate of
543 registration, permit, or license has been revoked after
544 the filing of a warrant, notice of lien, or judgment lien
545 certificate; authorizing the department to adopt rules,
546 including emergency rules; creating s. 213.758, F.S.;

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547 defining terms; providing for the transfer of tax
548 liabilities to the transferee of a business or a stock of
549 goods under certain circumstances; providing exceptions;
550 requiring a taxpayer who quits a business to file a final
551 tax return; authorizing the Department of Legal Affairs to
552 seek injunctions to prevent business activities until
553 taxes are paid; requiring the transferor of a business or
554 stock of goods to file a final tax return and make a full
555 tax payment after a transfer; authorizing a transferee of
556 a business or stock of goods to withhold a portion of the
557 consideration for the transfer for the payment of certain
558 taxes; authorizing the Department of Legal Affairs to seek
559 an injunction to prevent business activities by a
560 transferee until the taxes are paid; providing that the
561 transferees are jointly and severally liable with the
562 transferor for the payment of taxes, interest, or
563 penalties under certain circumstances; limiting the
564 transferee's liability to the value or purchase price of
565 the transferred property; specifying a time period within
566 which a transferee may file certain actions; providing no
567 liability to a transferee for an involuntary transfer;
568 authorizing the Department of Revenue to adopt rules;
569 reenacting and amending s. 218.12, F.S.; making permanent
570 a methodology for determining the value of assessments for
571 certain homesteads for certain purposes; authorizing full-
572 time equivalent positions and providing an appropriation
573 for the purpose of conducting audits and tax collection

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574 services in the Department of Revenue; providing effective
575 dates.