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CS/HB 5801, Engrossed 2

2010 Legislature

1 A bill to be entitled
2 An act relating to taxation; directing the Department of
3 Revenue to develop and implement an amnesty program for
4 taxpayers subject to the state and local taxes imposed by
5 chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211,
6 212, 220, 221, 252, 336, 376, 403, 624, 627, 629, and 681,
7 F.S., and required to be paid to the Department of
8 Revenue; providing time periods; providing program
9 guidelines; providing for eligible participants; providing
10 for waiver of penalties and interest under specified
11 circumstances; providing for emergency rules; providing an
12 appropriation; amending s. 211.3103, F.S.; revising the
13 rate and distribution of taxes on the severance of
14 phosphate rock; amending s. 213.053, F.S.; providing that
15 the department may release confidential taxpayer
16 information relating to a corporation having an
17 outstanding tax warrant to the Department of Business and
18 Professional Regulation; authorizing the department to
19 publish a list of taxpayers against whom it has filed a
20 warrant, notice of lien, or judgment lien certificate;
21 requiring the department to update the list at least
22 monthly; authorizing the department to adopt rules;
23 authorizing the department to provide confidential
24 taxpayer information relating to collections from
25 taxpayers against whom it has taken a collection action;
26 amending s. 213.50, F.S.; authorizing the Division of
27 Hotels and Restaurants of the Department of Business and
28 Professional Regulation to suspend or deny the renewal of

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29 a license to operate a public lodging establishment or
30 public food service establishment under certain
31 circumstances; creating s. 213.692, F.S.; authorizing the
32 Department of Revenue to revoke all certificates of
33 registration, permits, or licenses issued to a taxpayer
34 against whose property the department has filed a warrant,
35 notice of lien, or judgment lien certificate; requiring
36 the scheduling of an informal conference before revocation
37 of the certificates of registration, permits, or licenses;
38 prohibiting the Department of Revenue from issuing a
39 certificate of registration, permit, or license to a
40 taxpayer whose certificate of registration, permit, or
41 license has been revoked; providing exceptions; requiring
42 security as a condition of issuing a new certificate of
43 registration to a person whose certificate of
44 registration, permit, or license has been revoked after
45 the filing of a warrant, notice of lien, or judgment lien
46 certificate; authorizing the department to adopt rules,
47 including emergency rules; creating s. 213.758, F.S.;

48 defining terms; providing for the transfer of tax
49 liabilities to the transferee of a business or a stock of
50 goods under certain circumstances; providing exceptions;
51 requiring a taxpayer who quits a business to file a final
52 tax return; authorizing the Department of Legal Affairs to
53 seek injunctions to prevent business activities until
54 taxes are paid; requiring the transferor of a business or
55 stock of goods to file a final tax return and make a full
56 tax payment after a transfer; authorizing a transferee of

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57 a business or stock of goods to withhold a portion of the
58 consideration for the transfer for the payment of certain
59 taxes; authorizing the Department of Legal Affairs to seek
60 an injunction to prevent business activities by a
61 transferee until the taxes are paid; providing that the
62 transferees are jointly and severally liable with the
63 transferor for the payment of taxes, interest, or
64 penalties under certain circumstances; limiting the
65 transferee's liability to the value or purchase price of
66 the transferred property; specifying a time period within
67 which a transferee may file certain actions; providing no
68 liability to a transferee for an involuntary transfer;
69 authorizing the Department of Revenue to adopt rules;
70 reenacting and amending s. 218.12, F.S.; making permanent
71 a methodology for determining the value of assessments for
72 certain homesteads for certain purposes; authorizing full-
73 time equivalent positions and providing an appropriation
74 for the purpose of conducting audits and tax collection
75 services in the Department of Revenue; providing effective
76 dates.

77
78 Be It Enacted by the Legislature of the State of Florida:

79
80 Section 1. (1) No later than July 1, 2010, the Department
81 of Revenue shall develop and implement an amnesty program for
82 taxpayers subject to the state and local taxes imposed by
83 chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211, 212,
84 220, 221, 252, 336, 376, 403, 624, 627, 629, and 681, Florida

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85 Statutes.

86 (2) The amnesty program shall be a one-time opportunity
87 for eligible taxpayers to satisfy their tax liabilities under
88 the revenue laws of this state and thereby avoid criminal
89 prosecution, penalties, and interest as provided in subsections
90 (5), (6), and (7). Any taxpayer that has entered into a
91 settlement of liability for state or local option taxes before
92 July 1, 2010, whether or not full and complete payment of the
93 settlement amount has been made, is not eligible to participate
94 in the amnesty program.

95 (3) The amnesty program shall be in effect for a 3-month
96 period beginning on July 1, 2010, and ending on September 30,
97 2010. The amnesty program shall apply only to tax liabilities
98 due prior to July 1, 2010. In order to participate in the
99 amnesty program, eligible taxpayers must file the forms and
100 other documentation specified by the Department of Revenue,
101 including, but not limited to, returns and amended returns, and
102 must make full payment of tax due, the interest due as provided
103 in subsections (5) and (6), and the administrative collection
104 processing fee imposed pursuant to s. 213.24, Florida Statutes.

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

109 (5) A taxpayer may participate in the amnesty program
110 whether or not the taxpayer is under audit, inquiry,
111 examination, or civil investigation initiated by the Department
112 of Revenue, regardless of whether the amount due is included in

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113 a proposed assessment or an assessment, bill, notice, or demand
 114 for payment issued by the Department of Revenue, and without
 115 regard to whether the amount due is subject to a pending
 116 administrative or judicial proceeding. If any of the
 117 circumstances set forth in this subsection apply, the taxpayer
 118 shall pay the full amount of the tax due and 75 percent of the
 119 amount of interest due. When the department has issued a notice
 120 of intent to conduct an audit to a taxpayer but has not
 121 commenced the audit, the taxpayer may apply to the department
 122 during the amnesty program for approval to have the audit
 123 converted to the certified audits program authorized by s.
 124 213.285, Florida Statutes. When a taxpayer has been approved
 125 during the amnesty program to have an audit converted to the
 126 certified audits program, payment of any liability determined as
 127 a result of this participation in the certified audits program
 128 must be made during the period the amnesty program is in effect.
 129 A taxpayer that is participating in the certified audits program
 130 authorized by s. 213.285, Florida Statutes, is eligible for the
 131 interest and penalty compromises authorized by the amnesty
 132 program or the certified audits program, but not both.

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

138 (7) Penalties may not be imposed on any tax paid pursuant
 139 to the amnesty program, and the Department of Revenue may not
 140 initiate a criminal investigation against or refer for

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141 prosecution any taxpayer participating in the amnesty program
142 with respect to the failure to timely pay the tax disclosed in
143 the amnesty program.

144 (8) Participation in the amnesty program is conditioned
145 upon the taxpayer's express waiver of rights to contest taxes
146 being reported pursuant to the amnesty program. If the taxes
147 reported pursuant to the amnesty program are the subject of a
148 pending informal protest under s. 213.21, Florida Statutes, or
149 of administrative or judicial proceedings that have not become
150 final as of the date payment of the taxes is made pursuant to
151 the amnesty program, participation in the amnesty program is
152 conditioned upon the taxpayer's withdrawal of such informal
153 protest or dismissal of such administrative or judicial
154 proceeding. Participation in the amnesty program is also
155 conditioned upon the taxpayer's express agreement to waive any
156 right to claim a refund or to protest or initiate an
157 administrative or judicial proceeding to review any denial of a
158 refund claim for any refund of tax or interest paid under the
159 amnesty program except as provided in this subsection. A refund
160 of any penalty or interest paid prior to July 1, 2010, may not
161 be made. Any credit or refund of tax or interest paid as a
162 result of participation in the amnesty program is strictly
163 limited to amounts determined by the Department of Revenue to
164 have been paid in error.

165 (9) In lieu of making full payment, as provided in
166 subsection (3), a taxpayer may request in writing to make
167 stipulated payments under a stipulated payment agreement. To be
168 eligible to make stipulated payments, the taxpayer must sign the

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169 agreement to participate in the amnesty program, make a request
170 for stipulated payments, and sign a stipulated payment
171 agreement. The taxpayer shall make a minimum down payment of
172 12.5 percent of the outstanding amount due under the amnesty,
173 pay the remaining balance in up to seven additional monthly
174 installments, and meet each payment term detailed on the
175 amortization schedule provided by the department. Interest on
176 the balance shall accrue pursuant to s. 213.235, Florida
177 Statutes. If a taxpayer fails to make a monthly installment
178 payment or is delinquent, the agreement to participate in the
179 amnesty program and the stipulated payment agreement are void
180 and the full amount of the original liability, including any
181 interest and penalty, are due and payable.

182 (10) A taxpayer under criminal investigation, indictment,
183 information, or prosecution regarding a revenue law of this
184 state is not eligible to participate in the amnesty program. A
185 taxpayer under pretrial intervention or a diversion program,
186 probation, or community control or in a work camp, jail, state
187 prison, or another correctional system regarding a revenue law
188 of this state is not eligible to participate in the amnesty
189 program.

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

196 (12) The Department of Revenue may, on the basis of fraud,

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197 misrepresentation, or mutual mistake of fact, rescind a grant of
 198 amnesty, including any amnesty granted as a result of
 199 participation in the certified audit program during the period
 200 the amnesty program is in effect. Any taxpayer that files under
 201 the amnesty program false or fraudulent returns, forms, or
 202 documentation or attempts in any manner to defeat or evade a tax
 203 is subject to applicable penalties and criminal prosecution.

204 (13) Any local option tax administered by a local
 205 government that imposed the tax pursuant to a statute permitting
 206 self-administration is excluded from the amnesty program unless
 207 the local government notifies the Department of Revenue by June
 208 1, 2010, that it chooses to participate in the amnesty program.

209 (14) The executive director of the Department of Revenue
 210 may adopt emergency rules under ss. 120.536(1) and 120.54(4),
 211 Florida Statutes, to implement the amnesty program. Such rules
 212 may provide forms, procedures, terms, conditions, and methods of
 213 payment appropriate for fair and effective administration of the
 214 amnesty program and to ensure taxpayers' ongoing commitment to
 215 proper remittance of taxes to the state. Notwithstanding any
 216 other law, the emergency rules shall remain in effect until 6
 217 months after the date of adoption of the rule or the date of
 218 final resolution of all amnesty applications filed pursuant to
 219 this section, whichever is later.

220 Section 2. The sum of \$1,234,000 in nonrecurring funds is
 221 appropriated from the General Revenue Fund to the Department of
 222 Revenue for the purpose of administering the amnesty program
 223 created by this act. Funds remaining unexpended or unencumbered
 224 from this appropriation as of June 30, 2010, shall revert and be

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225 reappropriated for the same purpose in the 2010-2011 fiscal
 226 year.

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

229 211.3103 Levy of tax on severance of phosphate rock; rate,
 230 basis, and distribution of tax.—

231 (11) (a) Beginning July 1, 2008, there is hereby levied a
 232 surcharge of \$1.38 per ton severed in addition to the excise tax
 233 levied by this section. The surcharge shall be levied until the
 234 last day of the calendar quarter in which the total revenue
 235 generated by the surcharge equals \$60 million. Revenues derived
 236 from the surcharge shall be deposited into the Nonmandatory Land
 237 Reclamation Trust Fund and shall be exempt from the general
 238 revenue service charge provided in s. 215.20. Revenues derived
 239 from the surcharge shall be used to augment funds appropriated
 240 for the rehabilitation, management, and closure of the Piney
 241 Point and Mulberry sites and for approved reclamation of
 242 nonmandatory lands in accordance with chapter 378. A minimum of
 243 75 percent of the revenues from the surcharge shall be dedicated
 244 to the Piney Point and Mulberry sites.

245 (b) Beginning July 1, 2008, the excise tax rate shall be
 246 \$1.945 per ton severed and the base rate adjustment provided in
 247 subsection (6) shall not apply.

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

252 2. Beginning July 1 of the 2011-2012 fiscal year, the tax

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253 rate shall be the base rate of \$1.61 per ton severed.

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

256 (d) Beginning July 1 of the fiscal year following the date
 257 on which a taxpayer's surcharge offset equals or exceeds the
 258 total amount of surcharge remitted by such taxpayer under
 259 paragraph (a), and each year thereafter, the excise tax rate
 260 levied on such taxpayer shall be adjusted as provided in
 261 subsection (6). The surcharge offset for each taxpayer is an
 262 amount calculated by the department equal to the cumulative
 263 difference between the amount of excise tax that would have been
 264 collected under subsections (5) and (6) and the excise tax
 265 collected under subparagraphs (c)1. and 2. ~~paragraph (c)~~ from
 266 such taxpayer.

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

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

275 2. To the credit of the General Revenue Fund of the state,
 276 37.1 ~~37~~ percent.

277 3. For payment to counties in proportion to the number of
 278 tons of phosphate rock produced from a phosphate rock matrix
 279 located within such political boundary, 12 ~~13.6~~ percent. The
 280 department shall distribute this portion of the proceeds

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281 annually based on production information reported by the
 282 producers on the annual returns for the taxable year. Any such
 283 proceeds received by a county shall be used only for phosphate-
 284 related expenses.

285 4. For payment to counties that have been designated a
 286 rural area of critical economic concern pursuant to s. 288.0656
 287 in proportion to the number of tons of phosphate rock produced
 288 from a phosphate rock matrix located within such political
 289 boundary, 9.4 ~~10.7~~ percent. The department shall distribute this
 290 portion of the proceeds annually based on production information
 291 reported by the producers on the annual returns for the taxable
 292 year. Payments under this subparagraph shall be made to the
 293 counties unless the Legislature by special act creates a local
 294 authority to promote and direct the economic development of the
 295 county. If such authority exists, payments shall be made to that
 296 authority.

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

299 6. To the credit of the Phosphate Research Trust Fund in
 300 the Division of Universities of the Department of Education, 5.8
 301 ~~6.6~~ percent.

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

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

308 1. To the credit of the Conservation and Recreation Lands

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309 Trust Fund, 25.5 percent.
 310 2. To the credit of the General Revenue Fund of the state,
 311 35.7 percent.
 312 3. For payment to counties in proportion to the number of
 313 tons of phosphate rock produced from a phosphate rock matrix
 314 located within such political boundary, 12.8 percent. The
 315 department shall distribute this portion of the proceeds
 316 annually based on production information reported by the
 317 producers on the annual returns for the taxable year. Any such
 318 proceeds received by a county shall be used only for phosphate-
 319 related expenses.
 320 4. For payment to counties that have been designated as a
 321 rural area of critical economic concern pursuant to s. 288.0656
 322 in proportion to the number of tons of phosphate rock produced
 323 from a phosphate rock matrix located within such political
 324 boundary, 10.0 percent. The department shall distribute this
 325 portion of the proceeds annually based on production information
 326 reported by the producers on the annual returns for the taxable
 327 year. Payments under this subparagraph shall be made to the
 328 counties unless the Legislature by special act creates a local
 329 authority to promote and direct the economic development of the
 330 county. If such authority exists, payments shall be made to that
 331 authority.
 332 5. To the credit of the Nonmandatory Land Reclamation
 333 Trust Fund, 6.2 percent.
 334 6. To the credit of the Phosphate Research Trust Fund in
 335 the Division of Universities of the Department of Education, 6.2
 336 percent.

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

338 (g)~~(f)~~ For purposes of this section, "phosphate-related
 339 expenses" means those expenses that provide for infrastructure
 340 or services in support of the phosphate industry, reclamation or
 341 restoration of phosphate lands, community infrastructure on such
 342 reclaimed lands, and similar expenses directly related to
 343 support of the industry.

344 Section 4. Effective July 1, 2010, paragraph (d) of
 345 subsection (8) of section 213.053, Florida Statutes, is amended,
 346 and subsections (20) and (21) are added to that section, to
 347 read:

348 213.053 Confidentiality and information sharing.—

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

351 (d) Names, addresses, ~~and~~ sales tax registration
 352 information, and information relating to a public lodging
 353 establishment or a public food service establishment having an
 354 outstanding tax warrant, notice of lien, or judgment lien
 355 certificate to the Division of Hotels and Restaurants of the
 356 Department of Business and Professional Regulation in the
 357 conduct of its official duties.

358
 359 Disclosure of information under this subsection shall be
 360 pursuant to a written agreement between the executive director
 361 and the agency. Such agencies, governmental or nongovernmental,
 362 shall be bound by the same requirements of confidentiality as
 363 the Department of Revenue. Breach of confidentiality is a
 364 misdemeanor of the first degree, punishable as provided by s.

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365 775.082 or s. 775.083.

366 (20) (a) The department may publish a list of taxpayers
 367 against whom the department has filed a warrant, notice of lien,
 368 or judgment lien certificate. The list may include the name and
 369 address of each taxpayer; the amounts and types of delinquent
 370 taxes, fees, or surcharges, penalties, or interest; and the
 371 employer identification number or other taxpayer identification
 372 number.

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

376 (c) The department may adopt rules to administer this
 377 subsection.

378 (21) The department may disclose information relating to
 379 taxpayers against whom the department has filed a warrant,
 380 notice of lien, or judgment lien certificate. Such information
 381 includes the name and address of the taxpayer, the actions
 382 taken, the amounts and types of liabilities, and the amount of
 383 any collections made.

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

386 213.50 Failure to comply; revocation of corporate charter
 387 or license to operate a public lodging establishment or public
 388 food service establishment; refusal to reinstate charter or
 389 license.-

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

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393 607.1420.

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

398 (3) (a) The Division of Hotels and Restaurants of the
 399 Department of Business and Professional Regulation may suspend a
 400 license to operate a public lodging establishment or a public
 401 food service establishment if a tax warrant has been outstanding
 402 against the licenseholder for more than 3 months.

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

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

409 213.692 Integrated enforcement authority.-

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

414 (a) Before the department may revoke the certificates of
 415 registration, permits, or licenses, the department must schedule
 416 an informal conference that the taxpayer is required to attend.
 417 At the conference, the taxpayer may present evidence regarding
 418 the department's intended action or enter into a compliance
 419 agreement. The department must provide written notice to the
 420 taxpayer of the department's intended action and the time, date,

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421 and place of the conference. The department shall issue an
422 administrative complaint to revoke the certificates of
423 registration, permits, or licenses if the taxpayer does not
424 attend the conference, enter into a compliance agreement, or
425 comply with the compliance agreement.

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

429 1. The outstanding liabilities of the taxpayer have been
430 satisfied; or

431 2. The department enters into a written agreement with the
432 taxpayer regarding any outstanding liabilities and, as part of
433 such agreement, agrees to issue a certificate of registration,
434 permit, or license.

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

438 (2) If the department files a warrant or a judgment lien
439 certificate in connection with a jeopardy assessment, the
440 department must comply with the procedures in s. 213.732 before
441 or in conjunction with those provided in this section.

442 (3) The department may adopt rules to administer this
443 section.

444 Section 7. Effective July 1, 2010, the Department of
445 Revenue is authorized to adopt emergency rules pursuant to ss.
446 120.536(1) and 120.54, Florida Statutes, to administer s.
447 213.692, Florida Statutes. The emergency rules shall remain in
448 effect for 6 months after adoption and may be renewed during the

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449 pendency of procedures to adopt rules addressing the subject of
 450 the emergency rules.

451 Section 8. Section 213.758, Florida Statutes, is created
 452 to read:

453 213.758 Transfer of tax liabilities.-

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

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

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

461 2. That results from an eminent domain or condemnation
 462 action;

463 3. Pursuant to chapter 61, chapter 702, or the United
 464 States Bankruptcy Code;

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

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

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

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477 (2) A taxpayer who is liable for any tax, interest,
 478 penalty, surcharge, or fee administered by the department
 479 pursuant to chapter 443 or described in s. 72.011(1), excluding
 480 corporate income tax, and who quits a business without the
 481 benefit of a purchaser, successor, or assignee, or without
 482 transferring the business or stock of goods to a transferee,
 483 must file a final return and make full payment within 15 days
 484 after quitting the business. A taxpayer who fails to file a
 485 final return and make payment may not engage in any business in
 486 this state until the final return has been filed and all taxes,
 487 interest, or penalties due have been paid. The Department of
 488 Legal Affairs may seek an injunction at the request of the
 489 department to prevent further business activity until such tax,
 490 interest, or penalties are paid. A temporary injunction
 491 enjoining further business activity may be granted by a court
 492 without notice.

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

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

503 1. The transferor provides a receipt or certificate from
 504 the department to the transferee showing that the transferor is

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505 not liable for taxes, interest, or penalties from the operation
506 of the business; and

507 2. The department finds that the transferor is not liable
508 for taxes, interest, or penalties after an audit of the
509 transferor's books and records. The audit may be requested by
510 the transferee or the transferor. The department may charge a
511 fee for the cost of the audit if it has not issued a notice of
512 intent to audit by the time the request for the audit is
513 received.

514 (b) A transferee may withhold a portion of the
515 consideration for a business or stock of goods to pay the taxes,
516 interest, or penalties owed to the state from the operation of
517 the business. The transferee shall pay the withheld
518 consideration to the state within 30 days after the date of the
519 transfer. If the consideration withheld is less than the
520 transferor's liability, the transferor remains liable for the
521 deficiency.

522 (c) A transferee who acquires the business or stock of
523 goods and fails to pay the taxes, interest, or penalties due may
524 not engage in any business in the state until the taxes,
525 interest, or penalties are paid. The Department of Legal Affairs
526 may seek an injunction at the request of the department to
527 prevent further business activity until such tax, interest, or
528 penalties are paid. A temporary injunction enjoining further
529 business activity may be granted by a court without notice.

530 (5) The transferee, or transferees acting in concert, of
531 more than 50 percent of a business or stock of goods are jointly
532 and severally liable with the transferor for the payment of the

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533 taxes, interest, or penalties owed to the state from the
 534 operation of the business by the transferor.

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

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

541 (8) This section does not impose liability on a transferee
 542 of a business or stock of goods pursuant to an involuntary
 543 transfer.

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

546 Section 9. Notwithstanding section 25 of chapter 2009-82,
 547 Laws of Florida, subsection (3) of section 218.12, Florida
 548 Statutes, as created by section 24 of chapter 2009-82, Laws of
 549 Florida, shall not expire July 1, 2010, but is reenacted and
 550 amended to read:

551 218.12 Appropriations to offset reductions in ad valorem
 552 tax revenue in fiscally constrained counties.—

553 (3) In determining the reductions in ad valorem tax
 554 revenues occurring as a result of the implementation of the
 555 revisions to Art. VII of the State Constitution approved in the
 556 special election held on January 29, 2008, the value of
 557 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the
 558 State Constitution shall include only the reduction in taxable
 559 value for homesteads established January 1 of the year in which
 560 the determination is being made,~~2009.~~

ENROLLED

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561 Section 10. For the 2010-2011 fiscal year, 25 full-time
562 equivalent positions, with associated salary rate of \$817,448,
563 are authorized. Also for the 2010-2011 fiscal year, the sums of
564 \$1,445,100 in recurring funds and \$96,925 in nonrecurring funds
565 from the General Revenue Fund are appropriated to the Department
566 of Revenue for the purpose of conducting audits and tax
567 collection services in the department.

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