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

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

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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57 | collections from taxpayers against whom it has taken a
58 | collection action; creating s. 213.0532, F.S.; defining
59 | terms; requiring the department and certain financial
60 | institutions to enter into information-sharing agreements
61 | to enable the department to obtain the account balances
62 | and personally identifying information of taxpayers;
63 | authorizing the department and certain financial
64 | institutions to enter into information-sharing agreements
65 | to enable the department to obtain the account balances
66 | and personally identifying information of taxpayers;
67 | limiting the use of information gathered for the purpose
68 | of enforcing the collection of certain taxes and fees;
69 | requiring the department to pay a fee to the financial
70 | institutions for their services; limiting the liability
71 | for certain acts of financial institutions that enter into
72 | an information-sharing agreement; authorizing the
73 | department to adopt rules; amending s. 213.25, F.S.;
74 | authorizing the department to reduce a tax refund or
75 | credit owing to a taxpayer to the extent of liability for
76 | unemployment compensation taxes; amending s. 213.50, F.S.;
77 | authorizing the Division of Hotels and Restaurants of the
78 | Department of Business and Professional Regulation to
79 | revoke or deny the renewal of a license for a hotel or
80 | restaurant having an outstanding tax warrant for a certain
81 | period of time; amending s. 213.67, F.S.; specifying
82 | additional methods by which the department may give notice
83 | of a tax delinquency for garnishment purposes; creating s.
84 | 213.758, F.S.; defining terms; providing for the transfer

85 of tax liabilities to the transferee of a business or a
86 stock of goods under certain circumstances; providing
87 exceptions; requiring a taxpayer who quits a business to
88 file a final tax return; authorizing the Department of
89 Legal Affairs to seek injunctions to prevent business
90 activities until taxes are paid; requiring the transferor
91 of a business or stock of goods to file a final tax return
92 and make a full tax payment after a transfer; authorizing
93 a transferee of a business or stock of goods to withhold a
94 portion of the consideration for the transfer for the
95 payment of certain taxes; authorizing the Department of
96 Legal Affairs to seek an injunction to prevent business
97 activities by a transferee until the taxes are paid;
98 providing that the transferees are jointly and severally
99 liable with the transferor for the payment of taxes,
100 interest, or penalties under certain circumstances;
101 limiting the transferee's liability to the value or
102 purchase price of the transferred property; specifying a
103 time period within which a transferee may file certain
104 actions; authorizing the Department of Revenue to adopt
105 rules; amending s. 220.192, F.S.; providing for the
106 administration of certain portions of the renewable energy
107 technologies tax credit program by the Florida Energy and
108 Climate Commission; providing for retroactive application;
109 amending s. 336.021, F.S.; revising the distribution of
110 the ninth-cent fuel tax on motor fuel and diesel fuel;
111 amending s. 443.036, F.S.; providing for the treatment of
112 a single-member limited liability company as the employer

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113 | for purposes of unemployment compensation law; amending s.
114 | 443.1215, F.S.; correcting a cross-reference; amending s.
115 | 443.1316, F.S.; conforming cross-references; amending s.
116 | 443.141, F.S.; providing penalties for erroneous,
117 | incomplete, or insufficient reports; authorizing a waiver
118 | of the penalty under certain circumstances; defining a
119 | term; authorizing the Agency for Workforce Innovation and
120 | the state agency providing unemployment compensation tax
121 | collection services to adopt rules; providing an
122 | expiration date for liens for contributions and
123 | reimbursements; amending s. 443.163, F.S.; increasing
124 | penalties for failing to file Employers Quarterly Reports
125 | by means other than approved electronic means; revising
126 | waiver provisions; creating s. 213.692, F.S.; authorizing
127 | the Department of Revenue to revoke all certificates of
128 | registration, permits, or licenses issued to a taxpayer
129 | against whose property the department has filed a warrant
130 | or tax lien; requiring the scheduling of an informal
131 | conference before revocation of the certificates of
132 | registration, permits, or licenses; prohibiting the
133 | Department of Revenue from issuing a certificate of
134 | registration, permit, or license to a taxpayer whose
135 | certificate of registration, permit, or license has been
136 | revoked; providing exceptions; requiring security as a
137 | condition of issuing a new certificate of registration to
138 | a person whose certificate of registration, permit, or
139 | license has been revoked after the filing of a warrant or
140 | tax lien certificate; authorizing the department to adopt

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141 rules, including emergency rules; repealing s. 195.095,
 142 F.S., relating to the authority of the Department of
 143 Revenue to develop lists of bidders that are approved to
 144 contract with property appraisers, tax collectors, or
 145 county commissions for assessment or collection services;
 146 repealing s. 213.054, F.S., relating to monitoring and
 147 reporting on the use of a tax deduction claimed by
 148 international banking institutions; providing effective
 149 dates.

150

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

152

153 Section 1. Section 55.204, Florida Statutes, is amended to
 154 read:

155 55.204 Duration and continuation of judgment lien;
 156 destruction of records.—

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

160 (2) Liens securing the payment of child support or tax
 161 obligations under ~~as set forth in~~ s. 95.091(1)(b) ~~shall not~~
 162 lapse ~~until~~ 20 years after the date of the original filing of
 163 the warrant or other document required by law to establish a
 164 lien. Liens securing the payment of unemployment tax obligations
 165 lapse 10 years after the date of the original filing of the
 166 notice of lien. A ~~No~~ second lien based on the original filing
 167 may not be obtained.

168 (3) At any time within 6 months before or 6 months after

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169 the scheduled lapse of a judgment lien under subsection (1), the
170 judgment creditor may acquire a second judgment lien by filing a
171 new judgment lien certificate. The effective date of the second
172 judgment lien is the date and time on which the judgment lien
173 certificate is filed. The second judgment lien is a new judgment
174 lien and not a continuation of the original judgment lien. The
175 second judgment lien permanently lapses and becomes invalid 5
176 years after its filing date, and no additional liens based on
177 the original judgment or any judgment based on the original
178 judgment may be acquired.

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

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

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

187 (c) The property was located in the county in which the
188 sheriff has jurisdiction at the time of delivery of the
189 instruction for levy. Subsequent removal of the property does
190 not defeat the lien. A court may order continuation of the lien
191 beyond the 90-day period on a showing that extraordinary
192 circumstances have prevented levy.

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

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197 (6) If ~~a~~ no second judgment lien is not filed, the
 198 Department of State shall maintain each judgment lien file and
 199 all information contained therein for a minimum of 1 year after
 200 the judgment lien lapses in accordance with this section. If a
 201 second judgment lien is filed, the department shall maintain
 202 both files and all information contained in such files for a
 203 minimum of 1 year after the second judgment lien lapses.

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

208 Section 2. Section 95.091, Florida Statutes, is amended to
 209 read:

210 95.091 Limitation on actions to collect taxes.—

211 (1)(a) Except in the case of taxes for which certificates
 212 have been sold, taxes enumerated in s. 72.011, or tax liens
 213 issued under s. 196.161 or s. 443.141, any tax lien granted by
 214 law to the state or any of its political subdivisions, any
 215 municipality, any public corporation or body politic, or any
 216 other entity having authority to levy and collect taxes shall
 217 expire 5 years after the date the tax is assessed or becomes
 218 delinquent, whichever is later. An ~~No~~ action ~~may be begun~~ to
 219 collect any tax may not be commenced after the expiration of the
 220 lien securing the payment of the tax.

221 (b) Any tax lien granted by law to the state or any of its
 222 political subdivisions for any tax enumerated in s. 72.011 or
 223 any tax lien imposed under s. 196.161 expires ~~shall expire~~ 20
 224 years after the last date the tax may be assessed, after the tax

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225 becomes delinquent, or after the filing of a tax warrant,
 226 whichever is later. An action to collect any tax enumerated in
 227 s. 72.011 may not be commenced after the expiration of the lien
 228 securing the payment of the tax.

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

233 (3) (a) With the exception of taxes levied under chapter
 234 198 and tax adjustments made pursuant to ss. 220.23 and
 235 624.50921, the Department of Revenue may determine and assess
 236 the amount of any tax, penalty, or interest due under any tax
 237 enumerated in s. 72.011 which it has authority to administer and
 238 the Department of Business and Professional Regulation may
 239 determine and assess the amount of any tax, penalty, or interest
 240 due under any tax enumerated in s. 72.011 which it has authority
 241 to administer:

242 1.a. For taxes due before July 1, 1999, within 5 years
 243 after the date the tax is due, any return with respect to the
 244 tax is due, or such return is filed, whichever occurs later; and
 245 for taxes due on or after July 1, 1999, within 3 years after the
 246 date the tax is due, any return with respect to the tax is due,
 247 or such return is filed, whichever occurs later;

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

252 2. For taxes due before July 1, 1999, within 6 years after

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253 | the date the taxpayer either makes a substantial underpayment of
 254 | tax, or files a substantially incorrect return;

255 | 3. At any time while the right to a refund or credit of
 256 | the tax is available to the taxpayer;

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

259 | 5. At any time after the taxpayer has failed to make any
 260 | required payment of the tax, has failed to file a required
 261 | return, or has filed a fraudulent return, except that for taxes
 262 | due on or after July 1, 1999, the limitation prescribed in
 263 | subparagraph 1. applies if the taxpayer has disclosed in writing
 264 | the tax liability to the department before the department has
 265 | contacted the taxpayer; or

266 | 6. In any case in which there has been a refund of tax
 267 | erroneously made for any reason:

268 | a. For refunds made before July 1, 1999, within 5 years
 269 | after making such refund; and

270 | b. For refunds made on or after July 1, 1999, within 3
 271 | years after making such refund,

272 |
 273 | or at any time after making such refund if it appears that any
 274 | part of the refund was induced by fraud or the misrepresentation
 275 | of a material fact.

276 | (b) For the purpose of this paragraph, a tax return filed
 277 | before the last day prescribed by law, including any extension
 278 | thereof, shall be deemed to have been filed on such last day,
 279 | and payments made prior to the last day prescribed by law shall
 280 | be deemed to have been paid on such last day.

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281 (4) If administrative or judicial proceedings for review
282 of the tax assessment or collection are initiated by a taxpayer
283 within the period of limitation prescribed in this section, the
284 running of the period ~~is shall be~~ tolled during the pendency of
285 the proceeding. Administrative proceedings shall include
286 taxpayer protest proceedings initiated under s. 213.21 and
287 department rules.

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

290 201.02 Tax on deeds and other instruments relating to real
291 property or interests in real property.—

292 (11) The taxable consideration for a short sale transfer
293 does not include unpaid indebtedness that is forgiven or
294 released by a mortgagee holding a mortgage on the grantor's
295 interest in the property. For purposes of this subsection, the
296 term "short sale" means a purchase and sale of real property in
297 which all of the following apply:

298 (a) The grantor's interest is encumbered by a mortgage or
299 mortgages securing indebtedness in an aggregate amount greater
300 than the consideration paid or given by the grantee.

301 (b) A mortgagee releases the real property from its
302 mortgage in exchange for a payment of less than the total of the
303 outstanding mortgage indebtedness owed to the releasing
304 mortgagee.

305 (c) The releasing mortgagee does not receive, directly or
306 indirectly, any interest in the property transferred.

307 (d) The releasing mortgagee is not controlled by or
308 related to the grantor or the grantee.

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

311 202.125 Sales of communications services; specified
 312 exemptions.—

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

320 Section 5. Paragraph (i) of subsection (1) of section
 321 212.05, Florida Statutes, is amended to read:

322 212.05 Sales, storage, use tax.—It is hereby declared to
 323 be the legislative intent that every person is exercising a
 324 taxable privilege who engages in the business of selling
 325 tangible personal property at retail in this state, including
 326 the business of making mail order sales, or who rents or
 327 furnishes any of the things or services taxable under this
 328 chapter, or who stores for use or consumption in this state any
 329 item or article of tangible personal property as defined herein
 330 and who leases or rents such property within the state.

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

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

335 a. Detective, burglar protection, and other protection
 336 services (NAICS National Numbers 561611, 561612, 561613, and

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337 561621). Any law enforcement officer, as defined in s. 943.10,
338 who is performing approved duties as determined by his or her
339 local law enforcement agency in his or her capacity as a law
340 enforcement officer, and who is subject to the direct and
341 immediate command of his or her law enforcement agency, and in
342 the law enforcement officer's uniform as authorized by his or
343 her law enforcement agency, is performing law enforcement and
344 public safety services and is not performing detective, burglar
345 protection, or other protective services, if the law enforcement
346 officer is performing his or her approved duties in a
347 geographical area in which the law enforcement officer has
348 arrest jurisdiction. Such law enforcement and public safety
349 services are not subject to tax irrespective of whether the duty
350 is characterized as "extra duty," "off-duty," or "secondary
351 employment," and irrespective of whether the officer is paid
352 directly or through the officer's agency by an outside source.
353 The term "law enforcement officer" includes full-time or part-
354 time law enforcement officers, and any auxiliary law enforcement
355 officer, when such auxiliary law enforcement officer is working
356 under the direct supervision of a full-time or part-time law
357 enforcement officer.

358 b. Nonresidential cleaning, excluding cleaning of the
359 interiors of transportation equipment, and nonresidential
360 building pest control services (NAICS National Numbers 561710
361 and 561720).

362 2. As used in this paragraph, "NAICS" means those
363 classifications contained in the North American Industry
364 Classification System, as published in 2007 by the Office of

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365 Management and Budget, Executive Office of the President.

366 3. Charges for detective, burglar protection, and other
367 protection security services performed in this state but used
368 outside this state are exempt from taxation. Charges for
369 detective, burglar protection, and other protection security
370 services performed outside this state and used in this state are
371 subject to tax.

372 4. If a transaction involves both the sale or use of a
373 service taxable under this paragraph and the sale or use of a
374 service or any other item not taxable under this chapter, the
375 consideration paid must be separately identified and stated with
376 respect to the taxable and exempt portions of the transaction or
377 the entire transaction shall be presumed taxable. The burden
378 shall be on the seller of the service or the purchaser of the
379 service, whichever applicable, to overcome this presumption by
380 providing documentary evidence as to which portion of the
381 transaction is exempt from tax. The department is authorized to
382 adjust the amount of consideration identified as the taxable and
383 exempt portions of the transaction; however, a determination
384 that the taxable and exempt portions are inaccurately stated and
385 that the adjustment is applicable must be supported by
386 substantial competent evidence.

387 5. Each seller of services subject to sales tax pursuant
388 to this paragraph shall maintain a monthly log showing each
389 transaction for which sales tax was not collected because the
390 services meet the requirements of subparagraph 3. for out-of-
391 state use. The log must identify the purchaser's name, location
392 and mailing address, and federal employer identification number,

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393 | if a business, or the social security number, if an individual,
 394 | the service sold, the price of the service, the date of sale,
 395 | the reason for the exemption, and the sales invoice number. The
 396 | monthly log shall be maintained pursuant to the same
 397 | requirements and subject to the same penalties imposed for the
 398 | keeping of similar records pursuant to this chapter.

399 | Section 6. Paragraph (a) of subsection (3) of section
 400 | 212.0515, Florida Statutes, is amended to read:

401 | 212.0515 Sales from vending machines; sales to vending
 402 | machine operators; special provisions; registration; penalties.-

403 | (3) (a) An operator of a vending machine may not operate or
 404 | cause to be operated in this state any vending machine until the
 405 | operator has registered with the department, has obtained a
 406 | separate registration certificate for each county in which such
 407 | machines are located, and has affixed a notice to each vending
 408 | machine selling food or beverages ~~which states the operator's~~
 409 | ~~name, address, and Federal Employer Identification (FEI) number.~~
 410 | ~~If the operator is not required to have an FEI number, the~~
 411 | ~~notice shall include the operator's sales tax registration~~
 412 | ~~number.~~ The notice must be conspicuously displayed on the
 413 | vending machine when it is being operated in this state and
 414 | shall contain the following language in conspicuous type: NOTICE
 415 | TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON
 416 | ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE
 417 | WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR
 418 | A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH
 419 | THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

420 Section 7. Subsection (1) and paragraph (g) of subsection
 421 (5) of section 212.08, Florida Statutes, are amended to read:

422 212.08 Sales, rental, use, consumption, distribution, and
 423 storage tax; specified exemptions.—The sale at retail, the
 424 rental, the use, the consumption, the distribution, and the
 425 storage to be used or consumed in this state of the following
 426 are hereby specifically exempt from the tax imposed by this
 427 chapter.

428 (1) EXEMPTIONS; GENERAL GROCERIES.—

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

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

436 1. Cereals and cereal products, baked goods,
 437 oleomargarine, meat and meat products, fish and seafood
 438 products, frozen foods and dinners, poultry, eggs and egg
 439 products, vegetables and vegetable products, fruit and fruit
 440 products, spices, salt, sugar and sugar products, milk and dairy
 441 products, and products intended to be mixed with milk.

442 2. Natural fruit or vegetable juices or their concentrates
 443 or reconstituted natural concentrated fruit or vegetable juices,
 444 whether frozen or unfrozen, dehydrated, powdered, granulated,
 445 sweetened or unsweetened, seasoned with salt or spice, or
 446 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
 447 unless it is sold in a liquid form.

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

450 (c) The exemption provided by this subsection does not
 451 apply to:

452 1. ~~When the~~ Food products ~~are~~ sold as meals for
 453 consumption on or off the premises of the dealer.

454 2. ~~When the~~ Food products ~~are~~ furnished, prepared, or
 455 served for consumption at tables, chairs, or counters or from
 456 trays, glasses, dishes, or other tableware, whether provided by
 457 the dealer or by a person with whom the dealer contracts to
 458 furnish, prepare, or serve food products to others.

459 3. ~~When the~~ Food products ~~are~~ ordinarily sold for
 460 immediate consumption on the seller's premises or near a
 461 location at which parking facilities are provided primarily for
 462 the use of patrons in consuming the products purchased at the
 463 location, even though such products are sold on a "take out" or
 464 "to go" order and are actually packaged or wrapped and taken
 465 from the premises of the dealer.

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

468 5. ~~When the~~ Food products ~~are~~ sold ready for immediate
 469 consumption within a place, the entrance to which is subject to
 470 an admission charge.

471 6. ~~When the~~ Food products ~~are~~ sold as hot prepared food
 472 products.

473 7. ~~The~~ Soft drinks, including ~~which include~~, but ~~are~~ not
 474 limited to, any nonalcoholic beverage, any preparation or
 475 beverage commonly referred to as a "soft drink," or any

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476 noncarbonated drink made from milk derivatives or tea, if ~~when~~
477 sold in cans or similar containers.

478 8. ~~The~~ Ice cream, frozen yogurt, and similar frozen dairy
479 or nondairy products in cones, small cups, or pints, popsicles,
480 frozen fruit bars, or other novelty items, whether or not sold
481 separately.

482 9. ~~The~~ Food that is prepared, whether on or off the
483 premises, and sold for immediate consumption. This does not
484 apply to food prepared off the premises and sold in the original
485 sealed container, or the slicing of products into smaller
486 portions.

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

489 11. ~~The~~ Candy and any similar product regarded as candy or
490 confection, based on its normal use, as indicated on the label
491 or advertising thereof.

492 12. ~~The~~ Bakery products sold by bakeries, pastry shops, or
493 like establishments having ~~that have~~ eating facilities, except
494 when sold for consumption off the seller's premises.

495 13. ~~When~~ Food products ~~are~~ served, prepared, or sold in or
496 by restaurants, lunch counters, cafeterias, hotels, taverns, or
497 other like places of business.

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

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

502 2. "For consumption on the seller's premises" means that
503 the food or drink sold may be immediately consumed on the

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504 premises where the dealer conducts his or her business. In
505 determining whether an item of food is sold for immediate
506 consumption, ~~there shall be considered~~ the customary consumption
507 practices prevailing at the selling facility shall be
508 considered.

509 3. "Premises" shall be construed broadly, and means, but
510 is not limited to, the lobby, aisle, or auditorium of a theater;
511 the seating, aisle, or parking area of an arena, rink, or
512 stadium; or the parking area of a drive-in or outdoor theater.
513 The premises of a caterer with respect to catered meals or
514 beverages shall be the place where such meals or beverages are
515 served.

516 4. "Hot prepared food products" means those products,
517 items, or components which have been prepared for sale in a
518 heated condition and which are sold at any temperature that is
519 higher than the air temperature of the room or place where they
520 are sold. "Hot prepared food products," for the purposes of this
521 subsection, includes a combination of hot and cold food items or
522 components where a single price has been established for the
523 combination and the food products are sold in such combination,
524 such as a hot meal, a hot specialty dish or serving, or a hot
525 sandwich or hot pizza, including cold components or side items.

526 (e)1. Food or drinks not exempt under paragraphs (a), (b),
527 (c), and (d) are ~~shall be~~ exempt, notwithstanding those
528 paragraphs, when purchased with food coupons or Special
529 Supplemental Food Program for Women, Infants, and Children
530 vouchers issued under authority of federal law.

531 2. This paragraph is effective only while federal law

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

537 3. This paragraph shall not apply to any food or drinks on
538 which federal law shall permit sales taxes without penalty, such
539 as termination of the state's participation.

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

543 1. If the taxable items represent more than 25 percent of
544 the cost of the complete package and a single charge is made,
545 the entire sales price of the package is taxable. If the taxable
546 items are separately stated, the separate charge for the taxable
547 items is subject to tax.

548 2. If the taxable items represent 25 percent or less of
549 the cost of the complete package and a single charge is made,
550 the entire sales price of the package is exempt from tax. The
551 person preparing the package is liable for the tax on the cost
552 of the taxable items going into the complete package. If the
553 taxable items are separately stated, the separate charge is
554 subject to tax.

555 (5) EXEMPTIONS; ACCOUNT OF USE.—

556 (g) Building materials used in the rehabilitation of real
557 property located in an enterprise zone.—

558 1. Building materials used in the rehabilitation of real
559 property located in an enterprise zone are ~~shall be~~ exempt from

560 the tax imposed by this chapter upon an affirmative showing to
 561 the satisfaction of the department that the items have been used
 562 for the rehabilitation of real property located in an enterprise
 563 zone. Except as provided in subparagraph 2., this exemption
 564 inures to the owner, lessee, or lessor at the time of the
 565 ~~rehabilitated~~ real property is rehabilitated, but located in an
 566 ~~enterprise zone~~ only through a refund of previously paid taxes.
 567 To receive a refund pursuant to this paragraph, the owner,
 568 lessee, or lessor of the rehabilitated real property ~~located in~~
 569 ~~an enterprise zone~~ must file an application under oath with the
 570 governing body or enterprise zone development agency having
 571 jurisdiction over the enterprise zone where the business is
 572 located, as applicable. A single application for a refund may be
 573 submitted for multiple, contiguous parcels that were part of a
 574 single parcel that was divided as part of the rehabilitation of
 575 the property. All other requirements of this paragraph apply to
 576 each parcel on an individual basis. The application must
 577 include, which includes:

- 578 a. The name and address of the person claiming the refund.
- 579 b. An address and assessment roll parcel number of the
 580 rehabilitated real property ~~in an enterprise zone~~ for which a
 581 refund of previously paid taxes is being sought.
- 582 c. A description of the improvements made to accomplish
 583 the rehabilitation of the real property.
- 584 d. A copy of a valid ~~the~~ building permit issued by the
 585 county or municipal building department for the rehabilitation
 586 of the real property.
- 587 e. A sworn statement, under ~~the~~ penalty of perjury, from

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588 | the general contractor licensed in this state with whom the
 589 | applicant contracted to make the improvements necessary to
 590 | rehabilitate ~~accomplish the rehabilitation of~~ the real property,
 591 | which ~~statement~~ lists the building materials used to
 592 | rehabilitate ~~in the rehabilitation of~~ the real property, the
 593 | actual cost of the building materials, and the amount of sales
 594 | tax paid in this state on the building materials. If ~~In the~~
 595 | ~~event that~~ a general contractor was ~~has~~ not ~~been~~ used, the
 596 | applicant, not a general contractor, shall make the sworn
 597 | statement required by this sub-subparagraph ~~shall provide this~~
 598 | ~~information in a sworn statement, under the penalty of perjury.~~
 599 | Copies of the invoices that ~~which~~ evidence the purchase of the
 600 | building materials used in the ~~such~~ rehabilitation and the
 601 | payment of sales tax on the building materials must ~~shall~~ be
 602 | attached to the sworn statement provided by the general
 603 | contractor or by the applicant. Unless the actual cost of
 604 | building materials used in the rehabilitation of real property
 605 | and the payment of sales taxes ~~due thereon~~ is documented by a
 606 | general contractor or by the applicant in this manner, the cost
 607 | of the ~~such~~ building materials is deemed to ~~shall~~ be an amount
 608 | equal to 40 percent of the increase in assessed value for ad
 609 | valorem tax purposes.

610 | f. The identifying number assigned pursuant to s. 290.0065
 611 | to the enterprise zone in which the rehabilitated real property
 612 | is located.

613 | g. A certification by the local building code inspector
 614 | that the improvements necessary to rehabilitate ~~accomplish the~~
 615 | ~~rehabilitation of~~ the real property are substantially completed.

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

618 i. If applicable, the name and address of each permanent
 619 employee of the business, including, for each employee who is a
 620 resident of an enterprise zone, the identifying number assigned
 621 pursuant to s. 290.0065 to the enterprise zone in which the
 622 employee resides.

623 2. This exemption inures to a municipality ~~city~~, county,
 624 other governmental unit or agency, or nonprofit community-based
 625 organization through a refund of previously paid taxes if the
 626 building materials used in the rehabilitation ~~of real property~~
 627 ~~located in an enterprise zone~~ are paid for from the funds of a
 628 community development block grant, State Housing Initiatives
 629 Partnership Program, or similar grant or loan program. To
 630 receive a refund ~~pursuant to this paragraph~~, a municipality
 631 ~~city~~, county, other governmental unit or agency, or nonprofit
 632 community-based organization must file an application that ~~which~~
 633 includes the same information required ~~to be provided~~ in
 634 subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~
 635 ~~real property~~. In addition, the application must include a sworn
 636 statement signed by the chief executive officer of the
 637 municipality ~~city~~, county, other governmental unit or agency, or
 638 nonprofit community-based organization seeking a refund which
 639 states that the building materials for which a refund is sought
 640 were funded by ~~paid for from the funds of~~ a community
 641 development block grant, State Housing Initiatives Partnership
 642 Program, or similar grant or loan program.

643 3. Within 10 working days after receipt of an application,

644 the governing body or enterprise zone development agency shall
 645 review the application to determine if it contains all the
 646 information required ~~by pursuant to~~ subparagraph 1. or
 647 subparagraph 2. and meets the criteria set out in this
 648 paragraph. The governing body or agency shall certify all
 649 applications that contain the required information ~~required~~
 650 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~
 651 ~~criteria set out in this paragraph as~~ eligible to receive a
 652 refund. If applicable, the governing body or agency shall also
 653 certify if 20 percent of the employees of the business are
 654 residents of an enterprise zone, excluding temporary and part-
 655 time employees. The certification must ~~shall~~ be in writing, and
 656 a copy of the certification shall be transmitted to the
 657 executive director of the Department of Revenue. The applicant
 658 is ~~shall be~~ responsible for forwarding a certified application
 659 to the department within the time specified in subparagraph 4.

660 4. An application for a refund ~~pursuant to this paragraph~~
 661 must be submitted to the department within 6 months after the
 662 rehabilitation of the property is deemed to be substantially
 663 completed by the local building code inspector or by November 1
 664 ~~September 1~~ after the rehabilitated property is first subject to
 665 assessment.

666 5. Only ~~Not more than~~ one exemption through a refund of
 667 previously paid taxes for the rehabilitation of real property is
 668 ~~shall be~~ permitted for any single parcel of property unless
 669 there is a change in ownership, a new lessor, or a new lessee of
 670 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~
 671 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.

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672 ~~A No refund may not granted pursuant to this paragraph shall~~
 673 exceed the lesser of 97 percent of the Florida sales or use tax
 674 paid on the cost of the building materials used in the
 675 rehabilitation of the real property as determined pursuant to
 676 sub-subparagraph 1.e. or \$5,000, or, if at least ~~no less than~~ 20
 677 percent of the employees of the business are residents of an
 678 enterprise zone, excluding temporary and part-time employees,
 679 the amount of refund may ~~granted pursuant to this paragraph~~
 680 ~~shall~~ not exceed the lesser of 97 percent of the sales tax paid
 681 on the cost of the ~~such~~ building materials or \$10,000. A refund
 682 ~~approved pursuant to this paragraph~~ shall be made within 30 days
 683 after ~~of~~ formal approval by the department of the application
 684 for the refund. ~~This subparagraph shall apply retroactively to~~
 685 ~~July 1, 2005.~~

686 6. The department shall adopt rules governing the manner
 687 and form of refund applications and may establish guidelines as
 688 to the requisites for an affirmative showing of qualification
 689 for exemption under this paragraph.

690 7. The department shall deduct an amount equal to 10
 691 percent of each refund granted under the provisions of this
 692 paragraph from the amount transferred into the Local Government
 693 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 694 for the county area in which the rehabilitated real property is
 695 located and shall transfer that amount to the General Revenue
 696 Fund.

697 8. For the purposes of the exemption provided in this
 698 paragraph, the term:

699 a. "Building materials" means tangible personal property

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700 which becomes a component part of improvements to real property.

701 b. "Real property" has the same meaning as provided in s.
702 192.001(12).

703 c. "Rehabilitation of real property" means the
704 reconstruction, renovation, restoration, rehabilitation,
705 construction, or expansion of improvements to real property.

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

708 9. This paragraph expires on the date specified in s.
709 290.016 for the expiration of the Florida Enterprise Zone Act.

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

714 213.053 Confidentiality and information sharing.—

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

717 (y) Information relative to ss. 212.08(7)(ccc) and 220.192
718 to the Florida Energy and Climate Commission ~~Department of~~
719 ~~Environmental Protection~~ for use in the conduct of its official
720 business.

721
722 Disclosure of information under this subsection shall be
723 pursuant to a written agreement between the executive director
724 and the agency. Such agencies, governmental or nongovernmental,
725 shall be bound by the same requirements of confidentiality as
726 the Department of Revenue. Breach of confidentiality is a
727 misdemeanor of the first degree, punishable as provided by s.

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728 775.082 or s. 775.083.

729 Section 9. Effective July 1, 2010, subsection (5) and
 730 paragraph (d) of subsection (8) of section 213.053, Florida
 731 Statutes, are amended, paragraphs (z) and (aa) are added to
 732 subsection (8), and subsections (20) and (21) are added to that
 733 section, to read:

734 213.053 Confidentiality and information sharing.—

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

737 (a) Publishing statistics so classified as to prevent the
 738 identification of particular accounts, reports, declarations, or
 739 returns; or

740 (b) Using telephones, e-mail, facsimile machines, or other
 741 electronic means to:

742 1. Distribute information relating to changes in law, tax
 743 rates, interest rates, or other information that is not specific
 744 to a particular taxpayer;

745 2. Remind taxpayers of due dates;

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

749 4. Notify taxpayers to contact the department ~~Disclosing~~
 750 ~~to the Chief Financial Officer the names and addresses of those~~
 751 ~~taxpayers who have claimed an exemption pursuant to former s.~~
 752 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~

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

755 (d) Names, addresses, and sales tax registration

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756 information, and information relating to a hotel or restaurant
757 having an outstanding tax warrant, notice of lien, or judgment
758 lien certificate, to the Division of Hotels and Restaurants of
759 the Department of Business and Professional Regulation in the
760 conduct of its official duties.

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

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

767
768 Disclosure of information under this subsection shall be
769 pursuant to a written agreement between the executive director
770 and the agency. Such agencies, governmental or nongovernmental,
771 shall be bound by the same requirements of confidentiality as
772 the Department of Revenue. Breach of confidentiality is a
773 misdemeanor of the first degree, punishable as provided by s.
774 775.082 or s. 775.083.

775 (20) (a) The department may publish a list of taxpayers
776 against whom the department has filed a warrant, notice of lien,
777 or judgment lien certificate. The list may include the name and
778 address of each taxpayer; the amounts and types of delinquent
779 taxes, fees, surcharges, penalties, or interest; and the
780 employer identification number or other taxpayer identification
781 number.

782 (b) The department shall update the list at least monthly
783 to reflect payments for resolution of deficiencies and to

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784 otherwise add or remove taxpayers from the list.

785 (c) The department may adopt rules to administer this
 786 subsection.

787 (21) The department may disclose information relating to
 788 taxpayers against whom the department has filed a warrant,
 789 notice of lien, or judgment lien certificate. Such information
 790 may include the name and address of the taxpayer, the actions
 791 taken, the amounts and types of liabilities, and the amount of
 792 any collections made.

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

795 213.0532 Information-sharing agreements with financial
 796 institutions.-

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

798 (a) "Account" means a demand deposit account, checking or
 799 negotiable withdrawal order account, savings account, time
 800 deposit account, or money-market mutual fund account.

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

802 (c) "Financial institution" means:

803 1. A depository institution as defined in 12 U.S.C. s.
 804 1813(c);

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

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

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

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

815 (e) "Person" has the same meaning as provided in s.
816 212.02.

817 (2) The department shall request information and
818 assistance from a financial institution as necessary to enforce
819 the tax laws of this state. Pursuant to this subsection,
820 financial institutions doing business in this state and having
821 deposits of at least \$50 million shall enter into agreements
822 with the department to develop and operate a data match system,
823 using an automated data exchange to the maximum extent feasible,
824 under which the financial institution shall provide, to the
825 extent allowable by law, for each calendar quarter the name,
826 record address, social security number or other taxpayer
827 identification number, average daily account balance, and other
828 identifying information for:

829 (a) Each obligor who maintains an account at the financial
830 institution as identified to the institution by the department
831 by name and social security number or other taxpayer
832 identification number; or

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

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

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

841 (5) To the extent possible and in compliance with state
842 and federal law, the department shall administer this section in
843 conjunction with s. 409.25657 in order to avoid duplication and
844 reduce the burden on financial institutions.

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

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

851 (a) Disclosing to the department any information required
852 under this section.

853 (b) Encumbering or surrendering any assets held by the
854 financial institution in response to a notice of lien or levy
855 issued by the department.

856 (c) Disclosing any information in connection with a data
857 match.

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

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

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

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

869 213.25 Refunds; credits; right of setoff.—~~If in any~~
 870 ~~instance that a taxpayer has a tax refund or tax credit is due~~
 871 ~~to a taxpayer for an overpayment of taxes assessed under any of~~
 872 ~~the chapters specified in s. 72.011(1),~~ the department may
 873 reduce ~~the such~~ refund or credit to the extent of any billings
 874 not subject to protest under s. 213.21 or chapter 443 for ~~the~~
 875 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

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

878 213.50 Failure to comply; revocation of corporate charter
 879 or hotel or restaurant license; refusal to reinstate charter or
 880 license.—

881 (1) Any corporation of this state which has an outstanding
 882 tax warrant that has existed for more than 3 consecutive months
 883 is subject to the revocation of its charter as provided in s.
 884 607.1420.

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

889 (3) (a) The Division of Hotels and Restaurants of the
 890 Department of Business and Professional Regulation may revoke a
 891 license to operate a public lodging establishment or a public

892 food service establishment if a tax warrant has been outstanding
 893 against the licenseholder for more than 3 months.

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

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

900 213.67 Garnishment.—

901 (1) If a person is delinquent in the payment of any taxes,
 902 penalties, and interest owed to the department, the executive
 903 director or his or her designee may give notice of the amount of
 904 such delinquency by registered mail, personal service, or by
 905 electronic means, including, but not limited to, facsimile
 906 transmissions, electronic data interchange, or use of the
 907 Internet, to all persons having in their possession or under
 908 their control any credits or personal property, exclusive of
 909 wages, belonging to the delinquent taxpayer, or owing any debts
 910 to such delinquent taxpayer at the time of receipt by them of
 911 such notice. Thereafter, any person who has been notified may
 912 not transfer or make any other disposition of such credits,
 913 other personal property, or debts until the executive director
 914 or his or her designee consents to a transfer or disposition or
 915 until 60 days after the receipt of such notice. However, except
 916 ~~that~~ the credits, other personal property, or debts that ~~which~~
 917 exceed the delinquent amount stipulated in the notice are ~~shall~~
 918 not ~~be~~ subject to ~~the provisions of~~ this section, wherever held,
 919 if in any case in which the taxpayer does not have a prior

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920 history of tax delinquencies. If during the effective period of
 921 the notice to withhold, any person so notified makes any
 922 transfer or disposition of the property or debts required to be
 923 withheld under this section ~~hereunder~~, he or she is liable to
 924 the state for any indebtedness owed to the department by the
 925 person with respect to whose obligation the notice was given to
 926 the extent of the value of the property or the amount of the
 927 debts thus transferred or paid if, solely by reason of such
 928 transfer or disposition, the state is unable to recover the
 929 indebtedness of the person with respect to whose obligation the
 930 notice was given. If the delinquent taxpayer contests the
 931 intended levy in circuit court or under chapter 120, the notice
 932 under this section remains effective until that final resolution
 933 of the contest. Any financial institution receiving such notice
 934 will maintain a right of setoff for any transaction involving a
 935 debit card occurring on or before the date of receipt of such
 936 notice.

937 Section 14. Section 213.758, Florida Statutes, is created
 938 to read:

939 213.758 Transfer of tax liabilities.-

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

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

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

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947 2. That results from an eminent domain or condemnation
948 action;

949 3. Pursuant to chapter 61, chapter 702, or the United
950 States Bankruptcy Code;

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

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

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

963 (2) A taxpayer who is liable for any tax, interest,
964 penalty, surcharge, or fee administered by the department
965 pursuant to chapter 443 or described in s. 72.011(1), excluding
966 corporate income tax, and who quits a business without the
967 benefit of a purchaser, successor, or assignee, or without
968 transferring the business or stock of goods to a transferee,
969 must file a final return and make full payment within 15 days
970 after quitting the business. A taxpayer who fails to file a
971 final return and make payment may not engage in any business in
972 this state until the final return has been filed and all taxes,
973 interest, or penalties due have been paid. The Department of
974 Legal Affairs may seek an injunction at the request of the

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975 department to prevent further business activity until such tax,
976 interest, or penalties are paid. A temporary injunction
977 enjoining further business activity may be granted by a court
978 without notice.

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

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

989 1. The transferor provides a receipt or certificate from
990 the department to the transferee showing that the transferor is
991 not liable for taxes, interest, or penalties from the operation
992 of the business; and

993 2. The department finds that the transferor is not liable
994 for taxes, interest, or penalties after an audit of the
995 transferor's books and records. The audit may be requested by
996 the transferee or the transferor. The department may charge a
997 fee for the cost of the audit if it has not issued a notice of
998 intent to audit by the time the request for the audit is
999 received.

1000 (b) A transferee may withhold a portion of the
1001 consideration for a business or stock of goods to pay the taxes,
1002 interest, or penalties owed to the state from the operation of

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1003 the business. The transferee shall pay the withheld
1004 consideration to the state within 30 days after the date of the
1005 transfer. If the consideration withheld is less than the
1006 transferor's liability, the transferor remains liable for the
1007 deficiency.

1008 (c) A transferee who acquires the business or stock of
1009 goods and fails to pay the taxes, interest, or penalties due,
1010 may not engage in any business in the state until the taxes,
1011 interest, or penalties are paid. The Department of Legal Affairs
1012 may seek an injunction at the request of the department to
1013 prevent further business activity until such tax, interest, or
1014 penalties are paid. A temporary injunction enjoining further
1015 business activity may be granted by a court without notice.

1016 (5) The transferee, or transferees acting in concert, of
1017 more than 50 percent of a business or stock of goods are jointly
1018 and severally liable with the transferor for the payment of the
1019 taxes, interest, or penalties owed to the state from the
1020 operation of the business by the transferor.

1021 (6) The maximum liability of a transferee pursuant to this
1022 section is equal to the fair market value of the property
1023 transferred or the total purchase price, whichever is greater.

1024 (7) After notice by the department of transferee liability
1025 under this section, the transferee has 60 days within which to
1026 file an action as provided in chapter 72.

1027 (8) This section does not impose liability on a transferee
1028 of a business or stock of goods pursuant to an involuntary
1029 transfer.

1030 (9) The department may adopt rules necessary to administer
 1031 and enforce this section.

1032 Section 15. Effective upon this act becoming a law and
 1033 operating retroactively to July 1, 2008, subsections (4) and (5)
 1034 of section 220.192, Florida Statutes, are amended to read:

1035 220.192 Renewable energy technologies investment tax
 1036 credit.—

1037 (4) TAXPAYER APPLICATION PROCESS.—To claim a credit under
 1038 this section, each taxpayer must apply to the Florida Energy and
 1039 Climate Commission ~~Department of Environmental Protection~~ for an
 1040 allocation of each type of annual credit by the date established
 1041 by the Florida Energy and Climate Commission ~~Department of~~
 1042 ~~Environmental Protection~~. The application form may be
 1043 established by the Florida Energy and Climate Commission. The
 1044 form must ~~Department of Environmental Protection and shall~~
 1045 include an affidavit from each taxpayer certifying that all
 1046 information contained in the application, including all records
 1047 of eligible costs claimed as the basis for the tax credit, are
 1048 true and correct. Approval of the credits under this section
 1049 shall be accomplished on a first-come, first-served basis, based
 1050 upon the date complete applications are received by the Florida
 1051 Energy and Climate Commission ~~Department of Environmental~~
 1052 ~~Protection~~. A taxpayer shall submit only one complete
 1053 application based upon eligible costs incurred within a
 1054 particular state fiscal year. Incomplete placeholder
 1055 applications will not be accepted and will not secure a place in
 1056 the first-come, first-served application line. If a taxpayer
 1057 does not receive a tax credit allocation due to the exhaustion

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1058 of the annual tax credit authorizations, then such taxpayer may
 1059 reapply in the following year for those eligible costs and will
 1060 have priority over other applicants for the allocation of
 1061 credits.

1062 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF
 1063 CREDITS.—

1064 (a) In addition to its existing audit and investigation
 1065 authority, the Department of Revenue may perform any additional
 1066 financial and technical audits and investigations, including
 1067 examining the accounts, books, and records of the tax credit
 1068 applicant, which ~~that~~ are necessary to verify the eligible costs
 1069 included in the tax credit return and to ensure compliance with
 1070 this section. The Florida Energy and Climate Commission
 1071 ~~Department of Environmental Protection~~ shall provide technical
 1072 assistance when requested by the Department of Revenue on any
 1073 technical audits or examinations performed pursuant to this
 1074 section.

1075 (b) It is grounds for forfeiture of previously claimed and
 1076 received tax credits if the Department of Revenue determines, as
 1077 a result of ~~either~~ an audit or examination or from information
 1078 received from the Florida Energy and Climate Commission
 1079 ~~Department of Environmental Protection~~, that a taxpayer received
 1080 tax credits pursuant to this section to which the taxpayer was
 1081 not entitled. The taxpayer is responsible for returning
 1082 forfeited tax credits to the Department of Revenue, and such
 1083 funds shall be paid into the General Revenue Fund of the state.

1084 (c) The Florida Energy and Climate Commission ~~Department~~
 1085 ~~of Environmental Protection~~ may revoke or modify any written

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1086 decision granting eligibility for tax credits under this section
 1087 if it is discovered that the tax credit applicant submitted any
 1088 false statement, representation, or certification in any
 1089 application, record, report, plan, or other document filed in an
 1090 attempt to receive tax credits under this section. The Florida
 1091 Energy and Climate Commission ~~Department of Environmental~~
 1092 ~~Protection~~ shall immediately notify the Department of Revenue of
 1093 any revoked or modified orders affecting previously granted tax
 1094 credits. Additionally, the taxpayer must notify the Department
 1095 of Revenue of any change in its tax credit claimed.

1096 (d) The taxpayer shall file with the Department of Revenue
 1097 an amended return or such other report as the Department of
 1098 Revenue prescribes by rule and shall pay any required tax and
 1099 interest within 60 days after the taxpayer receives notification
 1100 from the Florida Energy and Climate Commission ~~Department of~~
 1101 ~~Environmental Protection~~ that previously approved tax credits
 1102 have been revoked or modified. If the revocation or modification
 1103 order is contested, the taxpayer shall file an amended return or
 1104 other report as provided in this paragraph within 60 days after
 1105 a final order is issued after ~~following~~ proceedings.

1106 (e) A notice of deficiency may be issued by the Department
 1107 of Revenue at any time within 3 years after the taxpayer
 1108 receives formal notification from the Florida Energy and Climate
 1109 Commission ~~Department of Environmental Protection~~ that
 1110 previously approved tax credits have been revoked or modified.
 1111 If a taxpayer fails to notify the Department of Revenue of any
 1112 changes to its tax credit claimed, a notice of deficiency may be
 1113 issued at any time.

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1114 Section 16. Effective July 1, 2010, paragraph (c) of
 1115 subsection (1) of section 336.021, Florida Statutes, is amended
 1116 to read:

1117 336.021 County transportation system; levy of ninth-cent
 1118 fuel tax on motor fuel and diesel fuel.—

1119 (1)

1120 (c) Local option taxes collected on sales or use of diesel
 1121 fuel in this state shall be distributed in the following manner:

1122 1. The fiscal year of July 1, 1995, through June 30, 1996,
 1123 shall be the base year for all distributions.

1124 2. Each year the tax collected, less the service and
 1125 administrative charges enumerated in s. 215.20 and the
 1126 allowances allowed under s. 206.91, on the number of gallons
 1127 reported, up to the total number of gallons reported in the base
 1128 year, shall be distributed to each county using the distribution
 1129 percentage calculated for the base year.

1130 3. After the distribution of taxes pursuant to
 1131 subparagraph 4. ~~2.~~, additional taxes available for distribution
 1132 shall first be distributed pursuant to this subparagraph. A
 1133 distribution shall be made to each county in which a qualified
 1134 new retail station is located. A qualified new retail station is
 1135 a retail station that began operation after June 30, 1996, and
 1136 that has sales of diesel fuel exceeding 50 percent of the sales
 1137 of diesel fuel reported in the county in which it is located
 1138 during the 1995-1996 state fiscal year. The determination of
 1139 whether a new retail station is qualified shall be based on the
 1140 total gallons of diesel fuel sold at the station during each
 1141 full month of operation during the 12-month period ending

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1142 January 31, divided by the number of full months of operation
 1143 during those 12 months, and the result multiplied by 12. The
 1144 amount distributed pursuant to this subparagraph to each county
 1145 in which a qualified new retail station is located shall equal
 1146 the local option taxes due on the gallons of diesel fuel sold by
 1147 the new retail station during the year ending January 31, less
 1148 the service charges enumerated in s. 215.20 and the dealer
 1149 allowance provided for by s. 206.91. Gallons of diesel fuel sold
 1150 at the qualified new retail station shall be certified to the
 1151 department by the county requesting the additional distribution
 1152 by June 15, 1997, and by March 1 in each subsequent year. The
 1153 certification shall include the beginning inventory, fuel
 1154 purchases and sales, and the ending inventory for the new retail
 1155 station for each month of operation during the year, the
 1156 original purchase invoices for the period, and any other
 1157 information the department deems reasonable and necessary to
 1158 establish the certified gallons. The department may review and
 1159 audit the retail dealer's records provided to a county to
 1160 establish the gallons sold by the new retail station.
 1161 Notwithstanding the provisions of this subparagraph, when more
 1162 than one county qualifies for a distribution pursuant to this
 1163 subparagraph and the requested distributions exceed the total
 1164 taxes available for distribution, each county shall receive a
 1165 prorated share of the moneys available for distribution.

1166 4. After the distribution of taxes pursuant to
 1167 subparagraph 2. ~~3.~~, all additional taxes available for
 1168 distribution, except the taxes described in subparagraph 3.,
 1169 shall be distributed based on vehicular diesel fuel storage

1170 capacities in each county pursuant to this subparagraph. The
 1171 total vehicular diesel fuel storage capacity shall be
 1172 established for each fiscal year based on the registration of
 1173 facilities with the Department of Environmental Protection as
 1174 required by s. 376.303 for the following facility types: retail
 1175 stations, fuel user/nonretail, state government, local
 1176 government, and county government. Each county shall receive a
 1177 share of the total taxes available for distribution pursuant to
 1178 this subparagraph equal to a fraction, the numerator of which is
 1179 the storage capacity located within the county for vehicular
 1180 diesel fuel in the facility types listed in this subparagraph
 1181 and the denominator of which is the total statewide storage
 1182 capacity for vehicular diesel fuel in those facility types. The
 1183 vehicular diesel fuel storage capacity for each county and
 1184 facility type shall be that established by the Department of
 1185 Environmental Protection by June 1, 1997, for the 1996-1997
 1186 fiscal year, and by January 31 for each succeeding fiscal year.
 1187 The storage capacities so established shall be final. The
 1188 storage capacity for any new retail station for which a county
 1189 receives a distribution pursuant to subparagraph 3. shall not be
 1190 included in the calculations pursuant to this subparagraph.

1191 Section 17. Subsection (20) of section 443.036, Florida
 1192 Statutes, is amended to read:

1193 443.036 Definitions.—As used in this chapter, the term:

1194 (20) "Employing unit" means an individual or type of
 1195 organization, including a partnership, limited liability
 1196 company, association, trust, estate, joint-stock company,
 1197 insurance company, or corporation, whether domestic or foreign;

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1198 the receiver, trustee in bankruptcy, trustee, or successor of
1199 any of the foregoing; or the legal representative of a deceased
1200 person, which has or had in its employ one or more individuals
1201 performing services for it within this state.

1202 (a) Each individual employed to perform or to assist in
1203 performing the work of any agent or employee of an employing
1204 unit is deemed to be employed by the employing unit for the
1205 purposes of this chapter, regardless of whether the individual
1206 was hired or paid directly by the employing unit or by an agent
1207 or employee of the employing unit, if the employing unit had
1208 actual or constructive knowledge of the work.

1209 (b) Each individual performing services in this state for
1210 an employing unit maintaining at least two separate
1211 establishments in this state is deemed to be performing services
1212 for a single employing unit for the purposes of this chapter.

1213 (c) A person who is an officer of a corporation, or a
1214 member of a limited liability company classified as a
1215 corporation for federal income tax purposes, and who performs
1216 services for the corporation or limited liability company in
1217 this state, regardless of whether those services are continuous,
1218 is deemed an employee of the corporation or the limited
1219 liability company during all of each week of his or her tenure
1220 of office, regardless of whether he or she is compensated for
1221 those services. Services are presumed to be rendered for the
1222 corporation in cases in which the officer is compensated by
1223 means other than dividends upon shares of stock of the
1224 corporation owned by him or her.

1225 (d) A limited liability company shall be treated as having

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1226 the same status as it is classified for federal income tax
 1227 purposes. However, a single-member limited liability company
 1228 shall be treated as the employer.

1229 Section 18. Paragraph (b) of subsection (2) of section
 1230 443.1215, Florida Statutes, is amended to read:

1231 443.1215 Employers.—

1232 (2)

1233 (b) In determining whether an employing unit for which
 1234 service, other than agricultural labor, is also performed is an
 1235 employer under paragraph (1) (a), paragraph (1) (b), paragraph
 1236 (1) (c), or subparagraph (1) (d)2., the wages earned or the
 1237 employment of an employee performing service in agricultural
 1238 labor may not be taken into account. If an employing unit is
 1239 determined to be an employer of agricultural labor, the
 1240 employing unit is considered an employer for purposes of
 1241 paragraph (1) (a) subsection (1).

1242 Section 19. Subsection (2) of section 443.1316, Florida
 1243 Statutes, is amended to read:

1244 443.1316 Unemployment tax collection services; interagency
 1245 agreement.—

1246 (2) (a) The Department of Revenue is considered to be
 1247 administering a revenue law of this state when the department
 1248 implements this chapter, or otherwise provides unemployment tax
 1249 collection services, under contract with the Agency for
 1250 Workforce Innovation through the interagency agreement.

1251 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
 1252 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
 1253 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;

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1254 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
 1255 213.50; 213.67; 213.69; 213.692; 213.73; 213.733; 213.74; ~~and~~
 1256 213.757; and 213.758 apply to the collection of unemployment
 1257 contributions and reimbursements by the Department of Revenue
 1258 unless prohibited by federal law.

1259 Section 20. Subsections (1), (2), and (3) of section
 1260 443.141, Florida Statutes, are amended to read:

1261 443.141 Collection of contributions and reimbursements.—

1262 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1263 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1264 (a) Interest.—Contributions or reimbursements unpaid on
 1265 the date due shall bear interest at the rate of 1 percent per
 1266 month from and after that date until payment plus accrued
 1267 interest is received by the tax collection service provider,
 1268 unless the service provider finds that the employing unit has or
 1269 had good reason for failure to pay the contributions or
 1270 reimbursements when due. Interest collected under this
 1271 subsection must be paid into the Special Employment Security
 1272 Administration Trust Fund.

1273 (b) Penalty for delinquent, erroneous, incomplete, or
 1274 insufficient reports.—

1275 1. An employing unit that fails to file any report
 1276 required by the Agency for Workforce Innovation or its tax
 1277 collection service provider, in accordance with rules for
 1278 administering this chapter, shall pay to the tax collection
 1279 service provider for each delinquent report the sum of \$25 for
 1280 each 30 days or fraction thereof that the employing unit is
 1281 delinquent, unless the agency or its service provider, whichever

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1282 required the report, finds that the employing unit has or had
 1283 good reason for failure to file the report. The agency or its
 1284 service provider may assess penalties only through the date of
 1285 the issuance of the final assessment notice. However, additional
 1286 penalties accrue if the delinquent report is subsequently filed.

1287 2.a. An employing unit that files an erroneous,
 1288 incomplete, or insufficient report with the Agency for Workforce
 1289 Innovation or its tax collection service provider shall pay a
 1290 penalty. The amount of the penalty is \$50 or 10 percent of any
 1291 tax due, whichever is greater, but no more than \$300 per report.
 1292 The penalty shall be added to any tax, penalty, or interest
 1293 otherwise due.

1294 b. The agency or its tax collection service provider shall
 1295 waive the penalty if the employing unit files an accurate,
 1296 complete, and sufficient report within 30 days after a penalty
 1297 notice is issued to the employing unit. The penalty may not be
 1298 waived pursuant to this subparagraph more than one time during a
 1299 12-month period.

1300 c. As used in this subsection, the term "erroneous,
 1301 incomplete, or insufficient report" means a report so lacking in
 1302 information, completeness, or arrangement that the report cannot
 1303 be readily understood, verified, or reviewed. Such reports
 1304 include, but are not limited to, reports having missing wage or
 1305 employee information, missing or incorrect social security
 1306 numbers, or illegible entries; reports submitted in a format
 1307 that is not approved by the agency or its tax collection service
 1308 provider; and reports showing gross wages that do not equal the
 1309 total of the wages of each employee. However, the term does not

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1310 include a report that merely contains inaccurate data that was
1311 supplied to the employer by the employee, if the employer was
1312 unaware of the inaccuracy.

1313 ~~3.2. Sums collected as Penalties imposed pursuant to this~~
1314 ~~paragraph shall under subparagraph 1. must be deposited in the~~
1315 ~~Special Employment Security Administration Trust Fund.~~

1316 ~~4.3. The penalty and interest for a delinquent, erroneous,~~
1317 ~~incomplete, or insufficient report may be waived if when the~~
1318 ~~penalty or interest is inequitable. The provisions of s.~~
1319 ~~213.24(1) apply to any penalty or interest that is imposed under~~
1320 ~~this section.~~

1321 5. The Agency for Workforce Innovation and the state
1322 agency providing unemployment tax collection services may adopt
1323 rules to administer this subsection.

1324 (c) Application of partial payments.—~~If when~~ a delinquency
1325 exists in the employment record of an employer not in
1326 bankruptcy, a partial payment less than the total delinquency
1327 amount shall be applied to the employment record as the payor
1328 directs. In the absence of specific direction, the partial
1329 payment shall be applied to the payor's employment record as
1330 prescribed in the rules of the Agency for Workforce Innovation
1331 or the state agency providing tax collection services.

1332 (2) REPORTS, CONTRIBUTIONS, APPEALS.—

1333 (a) Failure to make reports and pay contributions.—If an
1334 employing unit determined by the tax collection service provider
1335 to be an employer subject to this chapter fails to make and file
1336 any report as and when required by this chapter or by any rule
1337 of the Agency for Workforce Innovation or the state agency

1338 providing tax collection services, for the purpose of
 1339 determining the amount of contributions due by the employer
 1340 under this chapter, or if any filed report is found by the
 1341 service provider to be incorrect or insufficient, and the
 1342 employer, after being notified in writing by the service
 1343 provider to file the report, or a corrected or sufficient
 1344 report, as applicable, fails to file the report within 15 days
 1345 after the date of the mailing of the notice, the tax collection
 1346 service provider may:

1347 1. Determine the amount of contributions due from the
 1348 employer based on the information readily available to it, which
 1349 determination is deemed to be prima facie correct;

1350 2. Assess the employer the amount of contributions
 1351 determined to be due; and

1352 3. Immediately notify the employer by mail of the
 1353 determination and assessment including penalties as provided in
 1354 this chapter, if any, added and assessed, and demand payment
 1355 together with interest on the amount of contributions from the
 1356 date that amount was due and payable.

1357 (b) Hearings.—The determination and assessment are final
 1358 15 days after the date the assessment is mailed unless the
 1359 employer files with the tax collection service provider within
 1360 the 15 days a written protest and petition for hearing
 1361 specifying the objections thereto. The tax collection service
 1362 provider shall promptly review each petition and may reconsider
 1363 its determination and assessment in order to resolve the
 1364 petitioner's objections. The tax collection service provider
 1365 shall forward each petition remaining unresolved to the Agency

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1366 for Workforce Innovation for a hearing on the objections. Upon
1367 receipt of a petition, the Agency for Workforce Innovation shall
1368 schedule a hearing and notify the petitioner of the time and
1369 place of the hearing. The Agency for Workforce Innovation may
1370 appoint special deputies to conduct hearings and to submit their
1371 findings together with a transcript of the proceedings before
1372 them and their recommendations to the agency for its final
1373 order. Special deputies are subject to the prohibition against
1374 ex parte communications in s. 120.66. At any hearing conducted
1375 by the Agency for Workforce Innovation or its special deputy,
1376 evidence may be offered to support the determination and
1377 assessment or to prove it is incorrect. In order to prevail,
1378 however, the petitioner must either prove that the determination
1379 and assessment are incorrect or file full and complete corrected
1380 reports. Evidence may also be submitted at the hearing to rebut
1381 the determination by the tax collection service provider that
1382 the petitioner is an employer under this chapter. Upon evidence
1383 taken before it or upon the transcript submitted to it with the
1384 findings and recommendation of its special deputy, the Agency
1385 for Workforce Innovation shall either set aside the tax
1386 collection service provider's determination that the petitioner
1387 is an employer under this chapter or reaffirm the determination.
1388 The amounts assessed under the final order, together with
1389 interest and penalties, must be paid within 15 days after notice
1390 of the final order is mailed to the employer, unless judicial
1391 review is instituted in a case of status determination. Amounts
1392 due when the status of the employer is in dispute are payable
1393 within 15 days after the entry of an order by the court

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1394 affirming the determination. However, any determination that an
 1395 employing unit is not an employer under this chapter does not
 1396 affect the benefit rights of any individual as determined by an
 1397 appeals referee or the commission unless:

1398 1. The individual is made a party to the proceedings
 1399 before the special deputy; or

1400 2. The decision of the appeals referee or the commission
 1401 has not become final or the employing unit and the Agency for
 1402 Workforce Innovation were not made parties to the proceedings
 1403 before the appeals referee or the commission.

1404 (c) Appeals.—The Agency for Workforce Innovation and the
 1405 state agency providing unemployment tax collection services
 1406 shall adopt rules prescribing the procedures for an employing
 1407 unit determined to be an employer to file an appeal and be
 1408 afforded an opportunity for a hearing on the determination.
 1409 Pending a hearing, the employing unit must file reports and pay
 1410 contributions in accordance with s. 443.131.

1411 (3) COLLECTION PROCEEDINGS.—

1412 (a) Lien for payment of contributions or reimbursements.—

1413 1. ~~There is created~~ A lien exists in favor of the tax
 1414 collection service provider upon all the property, both real and
 1415 personal, of any employer liable for payment of any contribution
 1416 or reimbursement levied and imposed under this chapter for the
 1417 amount of the contributions or reimbursements due, together with
 1418 interest, costs, and penalties. If any contribution or
 1419 reimbursement imposed under this chapter or any portion of that
 1420 contribution, reimbursement, interest, or penalty is not paid
 1421 within 60 days after becoming delinquent, the tax collection

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1422 service provider may file ~~subsequently issue~~ a notice of lien
 1423 ~~that may be filed~~ in the office of the clerk of the circuit
 1424 court of any county in which the delinquent employer owns
 1425 property or conducts or has conducted business. The notice of
 1426 lien must include the periods for which the contributions,
 1427 reimbursements, interest, or penalties are demanded and the
 1428 amounts due. A copy of the notice of lien must be mailed to the
 1429 employer at the employer's ~~her or his~~ last known address. The
 1430 notice of lien may not be filed ~~issued and recorded~~ until 15
 1431 days after the date the assessment becomes final under
 1432 subsection (2). Upon filing ~~presentation of the notice of lien,~~
 1433 the clerk of the circuit court shall record the notice of lien
 1434 ~~it~~ in a book maintained for that purpose, and the amount of the
 1435 notice of lien, together with the cost of recording and interest
 1436 accruing upon the amount of the contribution or reimbursement,
 1437 becomes a lien upon the title to and interest, whether legal or
 1438 equitable, in any real property, chattels real, or personal
 1439 property of the employer against whom the notice of lien is
 1440 issued, in the same manner as a judgment of the circuit court
 1441 docketed in the office of the circuit court clerk, with
 1442 execution issued to the sheriff for levy. This lien is prior,
 1443 preferred, and superior to all mortgages or other liens filed,
 1444 recorded, or acquired after the notice of lien is filed. Upon
 1445 the payment of the amounts due, or upon determination by the tax
 1446 collection service provider that the notice of lien was
 1447 erroneously issued, the lien is satisfied when the service
 1448 provider acknowledges in writing that the lien is fully
 1449 satisfied. A lien's satisfaction does not need to be

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1450 acknowledged before any notary or other public officer, and the
1451 signature of the director of the tax collection service provider
1452 or his or her designee is conclusive evidence of the
1453 satisfaction of the lien, which satisfaction shall be recorded
1454 by the clerk of the circuit court who receives the fees for
1455 those services.

1456 2. The tax collection service provider may subsequently
1457 issue a warrant directed to any sheriff in this state,
1458 commanding him or her to levy upon and sell any real or personal
1459 property of the employer liable for any amount under this
1460 chapter within his or her jurisdiction, for payment, with the
1461 added penalties and interest and the costs of executing the
1462 warrant, together with the costs of the clerk of the circuit
1463 court in recording and docketing the notice of lien, and to
1464 return the warrant to the service provider with payment. The
1465 warrant may only be issued and enforced for all amounts due to
1466 the tax collection service provider on the date the warrant is
1467 issued, together with interest accruing on the contribution or
1468 reimbursement due from the employer to the date of payment at
1469 the rate provided in this section. In the event of sale of any
1470 assets of the employer, however, priorities under the warrant
1471 shall be determined in accordance with the priority established
1472 by any notices of lien filed by the tax collection service
1473 provider and recorded by the clerk of the circuit court. The
1474 sheriff shall execute the warrant in the same manner prescribed
1475 by law for executions issued by the clerk of the circuit court
1476 for judgments of the circuit court. The sheriff is entitled to
1477 the same fees for executing the warrant as for a writ of

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1478 execution out of the circuit court, and these fees must be
1479 collected in the same manner.

1480 3. The lien expires 10 years after the filing of a notice
1481 of lien with the clerk of court. An action to collect amounts
1482 due under this chapter may not be commenced after the expiration
1483 of the lien securing the payment of the amounts owed.

1484 (b) Injunctive procedures to contest warrants after
1485 issuance.—An injunction or restraining order to stay the
1486 execution of a warrant may not be issued until a motion is
1487 filed; reasonable notice of a hearing on the motion for the
1488 injunction is served on the tax collection service provider; and
1489 the party seeking the injunction either pays into the custody of
1490 the court the full amount of contributions, reimbursements,
1491 interests, costs, and penalties claimed in the warrant or enters
1492 into and files with the court a bond with two or more good and
1493 sufficient sureties approved by the court in a sum at least
1494 twice the amount of the contributions, reimbursements,
1495 interests, costs, and penalties, payable to the tax collection
1496 service provider. The bond must also be conditioned to pay the
1497 amount of the warrant, interest, and any damages resulting from
1498 the wrongful issuing of the injunction, if the injunction is
1499 dissolved, or the motion for the injunction is dismissed. Only
1500 one surety is required when the bond is executed by a lawfully
1501 authorized surety company.

1502 (c) Attachment and garnishment.—Upon the filing of notice
1503 of lien as provided in subparagraph (a)1., the tax collection
1504 service provider is entitled to remedy by attachment or
1505 garnishment as provided in chapters 76 and 77, as for a debt

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1506 due. Upon application by the tax collection service provider,
1507 these writs shall be issued by the clerk of the circuit court as
1508 upon a judgment of the circuit court duly docketed and recorded.
1509 These writs shall be returnable to the circuit court. A bond may
1510 not be required of the tax collection service provider as a
1511 condition required for the issuance of these writs of attachment
1512 or garnishment. Issues raised under proceedings by attachment or
1513 garnishment shall be tried by the circuit court in the same
1514 manner as a judgment under chapters 76 and 77. Further, the
1515 notice of lien filed by the tax collection service provider is
1516 valid for purposes of all remedies under this chapter until
1517 satisfied under this chapter, and revival by scire facias or
1518 other proceedings are not necessary before pursuing any remedy
1519 authorized by law. Proceedings authorized upon a judgment of the
1520 circuit court do not make the lien a judgment of the circuit
1521 court upon a debt for any purpose other than as are specifically
1522 provided by law as procedural remedies.

1523 (d) Third-party claims.—Upon any levy made by the sheriff
1524 under a writ of attachment or garnishment as provided in
1525 paragraph (c), the circuit court shall try third-party claims to
1526 property involved as upon a judgment thereof and all proceedings
1527 authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
1528 77.16 shall apply.

1529 (e) Proceedings supplementary to execution.—At any time
1530 after a warrant provided for in subparagraph (a)2. is returned
1531 unsatisfied by any sheriff of this state, the tax collection
1532 service provider may file an affidavit in the circuit court
1533 affirming the warrant was returned unsatisfied and remains valid

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1534 and outstanding. The affidavit must also state the residence of
1535 the party or parties against whom the warrant is issued. The tax
1536 collection service provider is subsequently entitled to have
1537 other and further proceedings in the circuit court as upon a
1538 judgment thereof as provided in s. 56.29.

1539 (f) Reproductions.—In any proceedings in any court under
1540 this chapter, reproductions of the original records of the
1541 Agency for Workforce Innovation, its tax collection service
1542 provider, the former Department of Labor and Employment
1543 Security, or the commission, including, but not limited to,
1544 photocopies or microfilm, are primary evidence in lieu of the
1545 original records or of the documents that were transcribed into
1546 those records.

1547 (g) Jeopardy assessment and warrant.—If the tax collection
1548 service provider reasonably believes that the collection of
1549 contributions or reimbursements from an employer will be
1550 jeopardized by delay, the service provider may assess the
1551 contributions or reimbursements immediately, together with
1552 interest or penalties when due, regardless of whether the
1553 contributions or reimbursements accrued are due, and may
1554 immediately issue a notice of lien and jeopardy warrant upon
1555 which proceedings may be conducted as provided in this section
1556 for notice of lien and warrant of the service provider. Within
1557 15 days after mailing the notice of lien by registered mail, the
1558 employer may protest the issuance of the lien in the same manner
1559 provided in paragraph (2) (a). The protest does not operate as a
1560 supersedeas or stay of enforcement unless the employer files
1561 with the sheriff seeking to enforce the warrant a good and

1562 sufficient surety bond in twice the amount demanded by the
 1563 notice of lien or warrant. The bond must be conditioned upon
 1564 payment of the amount subsequently found to be due from the
 1565 employer to the tax collection service provider in the final
 1566 order of the Agency for Workforce Innovation upon protest of
 1567 assessment. The jeopardy warrant and notice of lien are
 1568 satisfied in the manner provided in this section upon payment of
 1569 the amount finally determined to be due from the employer. If
 1570 enforcement of the jeopardy warrant is not superseded as
 1571 provided in this section, the employer is entitled to a refund
 1572 from the fund of all amounts paid as contributions or
 1573 reimbursements in excess of the amount finally determined to be
 1574 due by the employer upon application being made as provided in
 1575 this chapter.

1576 Section 21. Effective July 1, 2010, subsection (2) of
 1577 section 443.163, Florida Statutes, is amended to read:

1578 443.163 Electronic reporting and remitting of
 1579 contributions and reimbursements.—

1580 (2) (a) An employer who is required by law to file an
 1581 Employers Quarterly Report (UCT-6) by approved electronic means,
 1582 but who files the report by a means other than approved
 1583 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
 1584 report and \$1 for each employee. This penalty, ~~which~~ is in
 1585 addition to any other ~~applicable~~ penalty provided by this
 1586 chapter. However, unless the penalty does not apply if employer
 1587 ~~first obtains a waiver of this requirement from~~ the tax
 1588 collection service provider waives the electronic filing
 1589 requirement in advance. An employer who fails to remit

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1590 contributions or reimbursements by approved electronic means as
 1591 required by law is liable for a penalty of \$50 ~~\$10~~ for each
 1592 remittance submitted by a means other than approved electronic
 1593 means. This penalty, ~~which~~ is in addition to any other
 1594 applicable penalty provided by this chapter.

1595 (b) A person who prepared and reported for 100 or more
 1596 employers in any quarter during the preceding state fiscal year,
 1597 but who fails to file an Employers Quarterly Report (UCT-6) for
 1598 each calendar quarter in the current calendar year by approved
 1599 electronic means ~~as required by law~~, is liable for a penalty of
 1600 \$50 ~~\$10~~ for that report and \$1 for each employee. ~~This penalty,~~
 1601 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by
 1602 this chapter. However, unless the penalty does not apply if
 1603 ~~person first obtains a waiver of this requirement from~~ the tax
 1604 collection service provider waives the electronic filing
 1605 requirement in advance.

1606 Section 22. Subsection (3) of section 443.163, Florida
 1607 Statutes, is amended to read:

1608 443.163 Electronic reporting and remitting of
 1609 contributions and reimbursements.—

1610 (3) The tax collection service provider may waive the
 1611 requirement to file an Employers Quarterly Report (UCT-6) by
 1612 electronic means for employers that are unable to comply despite
 1613 good faith efforts or due to circumstances beyond the employer's
 1614 reasonable control.

1615 (a) As prescribed by the Agency for Workforce Innovation
 1616 or its tax collection service provider, grounds for approving
 1617 the waiver include, but are not limited to, circumstances in

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1618 | which the employer does not:

1619 | 1. Currently file information or data electronically with
1620 | any business or government agency; or

1621 | 2. Have a compatible computer that meets or exceeds the
1622 | standards prescribed by the Agency for Workforce Innovation or
1623 | its tax collection service provider.

1624 | (b) The tax collection service provider shall accept other
1625 | reasons for requesting a waiver from the requirement to submit
1626 | the Employers Quarterly Report (UCT-6) by electronic means,
1627 | including, but not limited to:

1628 | 1. That the employer needs additional time to program his
1629 | or her computer;

1630 | 2. That complying with this requirement causes the
1631 | employer financial hardship; or

1632 | 3. That complying with this requirement conflicts with the
1633 | employer's business procedures.

1634 | (c) The Agency for Workforce Innovation or the state
1635 | agency providing unemployment tax collection services may
1636 | establish by rule the length of time a waiver is valid and may
1637 | determine whether subsequent waivers will be authorized, based
1638 | on this subsection; ~~however, the tax collection service provider~~
1639 | ~~may only grant a waiver from electronic reporting if the~~
1640 | ~~employer timely files the Employers Quarterly Report (UCT-6) by~~
1641 | ~~telefile, unless the employer wage detail exceeds the service~~
1642 | ~~provider's telefile system capabilities.~~

1643 | Section 23. Section 213.692, Florida Statutes, is created
1644 | to read:

1645 | 213.692 Integrated enforcement authority.-

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1646 (1) If the department files a warrant, notice of lien, or
1647 judgment lien certificate against the property of a taxpayer,
1648 the department may also revoke all certificates of registration,
1649 permits, or licenses issued by the department to that taxpayer.

1650 (a) Before the department may revoke the certificates of
1651 registration, permits, or licenses, the department must schedule
1652 an informal conference that the taxpayer is required to attend.
1653 At the conference, the taxpayer may present evidence regarding
1654 the department's intended action or enter into a compliance
1655 agreement. The department must provide written notice to the
1656 taxpayer of the department's intended action and the time, date,
1657 and place of the conference. The department shall issue an
1658 administrative complaint to revoke the certificates of
1659 registration, permits, or licenses if the taxpayer does not
1660 attend the conference, enter into a compliance agreement, or
1661 comply with the compliance agreement.

1662 (b) The department may not issue a certificate of
1663 registration, permit, or license to a taxpayer whose certificate
1664 of registration, permit, or license has been revoked unless:

1665 1. The outstanding liabilities of the taxpayer have been
1666 satisfied; or

1667 2. The department enters into a written agreement with the
1668 taxpayer regarding any outstanding liabilities and, as part of
1669 such agreement, agrees to issue a certificate of registration,
1670 permit, or license.

1671 (c) The department shall require a cash deposit, bond, or
1672 other security as a condition of issuing a new certificate of
1673 registration pursuant to the requirements of s. 212.14(4).

1674 (2) If the department files a warrant or a judgment lien
 1675 certificate in connection with a jeopardy assessment, the
 1676 department must comply with the procedures in s. 213.732 before
 1677 or in conjunction with those provided in this section.

1678 (3) The department may adopt rules to administer this
 1679 section.

1680 Section 24. Effective July 1, 2010, the Department of
 1681 Revenue is authorized to adopt emergency rules to administer s.
 1682 213.692, Florida Statutes. The emergency rules shall remain in
 1683 effect for 6 months after adoption and may be renewed during the
 1684 pendency of procedures to adopt rules addressing the subject of
 1685 the emergency rules.

1686 Section 25. Sections 195.095 and 213.054, Florida
 1687 Statutes, are repealed.

1688 Section 26. Except as otherwise expressly provided in this
 1689 act, this act shall take effect upon becoming a law.