

Amendment No.

CHAMBER ACTION

Senate

House

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1 The Conference Committee on CS/HB 641 offered the following:

2
3 **Conference Committee Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Retroactive to January 1, 2011, subsection (4)
6 of section 198.13, Florida Statutes, is amended to read:

7 198.13 Tax return to be made in certain cases; certificate
8 of nonliability.-

9 (4) Notwithstanding any other provisions of this section
10 and applicable to the estate of a decedent who dies after
11 December 31, 2004, if, upon the death of the decedent, a state
12 death tax credit or a generation-skipping transfer credit is not
13 allowable pursuant to the Internal Revenue Code of 1986, as
14 amended:

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15 (a) The personal representative of the estate is not
16 required to file a return under subsection (1) in connection
17 with the estate.

18 (b) The person who would otherwise be required to file a
19 return reporting a generation-skipping transfer under subsection
20 (3) is not required to file such a return in connection with the
21 estate.

22
23 The provisions of this subsection do not apply to estates of
24 decedents dying after December 31, 2012 ~~2010~~.

25 Section 1. Section 212.133, Florida Statutes, is created
26 to read:

27 212.133 Information reports required for sales of
28 alcoholic beverages and tobacco products.-

29 (1) (a) For the sole purpose of enforcing the collection of
30 the tax levied by this chapter on retail sales, the department
31 shall require every seller of alcoholic beverages or tobacco
32 products to file an information report of any sales of those
33 products to any retailer in this state.

34 (b) As used in this section, the term:

35 1. "Retailer" means a person engaged in the business of
36 making sales at retail and who holds a license pursuant to
37 chapters 561 through 565 or a permit pursuant to chapters 210
38 and 569.

39 2. "Seller" means any manufacturer, wholesaler, or
40 distributor of alcoholic beverages or tobacco products who sells
41 to a retailer in this state.

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42 (2) (a) The information report must be filed electronically
43 by using the department's e-filing website or secure file
44 transfer protocol or electronic data interchange files with the
45 department's e-filing provider. The information report must
46 contain:

47 1. The seller's name.

48 2. The seller's beverage license or tobacco permit number.

49 3. The retailer's name.

50 4. The retailer's beverage license or tobacco permit
51 number.

52 5. The retailer's address, including street address,
53 municipality, state, and five-digit zip code.

54 6. The general item type, such as cigarettes, cigars,
55 tobacco, beer, wine, spirits, or any combination of those items.

56 7. The net monthly sales total, in dollars sold to each
57 retailer.

58 (b) The department may annually waive the requirement to
59 submit the information report through an electronic data
60 interchange due to problems arising from the seller's computer
61 capabilities, data system changes, or operating procedures. The
62 annual request for a waiver must be in writing and the seller
63 must demonstrate that such circumstances exist. A waiver under
64 this paragraph does not operate to relieve the seller from the
65 obligation to file an information report.

66 (3) The information report must contain the required
67 information for the period from July 1 through June 30. The
68 information report is due annually on July 1 for the preceding

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69 reporting period and is delinquent if not received by the
70 department by September 30.

71 (4) Any seller who fails to provide the information report
72 by September 30 is subject to a penalty of \$1,000 for every
73 month, or part thereof, the report is not provided, up to a
74 maximum amount of \$10,000. This penalty must be settled or
75 compromised if it is determined by the department that the
76 noncompliance is due to reasonable cause and not to willful
77 negligence, willful neglect, or fraud.

78 Section 2. This act shall take effect upon becoming a law.
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82 **T I T L E A M E N D M E N T**

83 Remove the entire title and insert:

84 A bill to be entitled

85 An act relating to tax administration; amending s. 198.13,
86 F.S.; extending the period of exemption under certain
87 circumstances from the filing of returns with respect to
88 tax on estates of decedents or tax on generation-skipping
89 transfers; providing for retroactive application; creating
90 s. 212.133, F.S.; requiring sellers of alcoholic beverages
91 or tobacco products to file information reports of sales
92 of those products to retailers in this state with the
93 Department of Revenue; providing definitions; requiring
94 such reports to be filed electronically and to include
95 specified information; authorizing the department to waive

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96 | certain requirements; providing penalties for
97 | noncompliance; providing an effective date.