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LEGISLATIVE ACTION

Senate

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House

The Committee on Governmental Oversight and Accountability
(Ring) recommended the following:

Senate Amendment (with title amendment)

Between lines 376 and 377
insert:

Section 6. Paragraph (a) of subsection (1) of section
212.12, Florida Statutes, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for
noncompliance; powers of Department of Revenue in dealing with
delinquents; brackets applicable to taxable transactions;
records required.—

(1) Notwithstanding any other provision of law and for the
purpose of compensating persons granting licenses for and the



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13 lessors of real and personal property taxed hereunder, for the
14 purpose of compensating dealers in tangible personal property,
15 for the purpose of compensating dealers providing communication
16 services and taxable services, for the purpose of compensating
17 owners of places where admissions are collected, and for the
18 purpose of compensating remitters of any taxes or fees reported
19 on the same documents utilized for the sales and use tax, as
20 compensation for the keeping of prescribed records, filing
21 timely tax returns, and the proper accounting and remitting of
22 taxes by them, such seller, person, lessor, dealer, owner, and
23 remitter (except dealers who make mail order sales) shall be
24 allowed 2.5 percent of the amount of the tax due and accounted
25 for and remitted to the department, in the form of a deduction
26 in submitting his or her report and paying the amount due by him
27 or her; the department shall allow such deduction of 2.5 percent
28 of the amount of the tax to the person paying the same for
29 remitting the tax and making of tax returns in the manner herein
30 provided, for paying the amount due to be paid by him or her,
31 and as further compensation to dealers in tangible personal
32 property for the keeping of prescribed records and for
33 collection of taxes and remitting the same. However, if the
34 amount of the tax due and remitted to the department for the
35 reporting period exceeds \$1,200, no allowance shall be allowed
36 for all amounts in excess of \$1,200. The executive director of
37 the department is authorized to negotiate a collection
38 allowance, pursuant to rules promulgated by the department, with
39 a dealer who makes mail order sales. The rules of the department
40 shall provide guidelines for establishing the collection
41 allowance based upon the dealer's estimated costs of collecting



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42 the tax, the volume and value of the dealer's mail order sales
43 to purchasers in this state, and the administrative and legal
44 costs and likelihood of achieving collection of the tax absent
45 the cooperation of the dealer. However, in no event shall the
46 collection allowance negotiated by the executive director exceed
47 10 percent of the tax remitted for a reporting period.

48 (a) The Department of Revenue may deny the collection
49 allowance if a taxpayer files an incomplete return or if the
50 required tax return or tax is delinquent at the time of payment.

51 1. An "incomplete return" is, for purposes of this chapter,
52 a return which is lacking such uniformity, completeness, and
53 arrangement that the physical handling, verification, review of
54 the return, or determination of other taxes and fees reported on
55 the return may not be readily accomplished.

56 2. The department shall adopt rules requiring such
57 information as it may deem necessary to ensure that the tax
58 levied hereunder is properly collected, reviewed, compiled,
59 reported, and enforced, including, but not limited to: the
60 amount of gross sales; the amount of taxable sales; the amount
61 of tax collected or due; the amount of lawful refunds,
62 deductions, or credits claimed; the amount claimed as the
63 dealer's collection allowance; the amount of penalty and
64 interest; the amount due with the return; and such other
65 information as the Department of Revenue may specify. The
66 department shall require that transient rentals and agricultural
67 equipment transactions be separately shown. Sales made through
68 vending machines as defined in s. 212.0515 must be separately
69 shown on the return. Sales made through coin-operated amusement
70 machines as defined by s. 212.02 and the number of machines



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71 operated in the aggregate and segregated according to machine
72 type based on the exemptions for amusement machines specified
73 under s. 849.161 must be separately shown on the return or on a
74 form prescribed by the department. If a separate form is
75 required, the same penalties for late filing, incomplete filing,
76 or failure to file as provided for the sales tax return shall
77 apply to said form. The department shall report quarterly to the
78 Department of Gaming Control the businesses operating coin-
79 operated amusement machines, the number of amusement machines
80 operated by each business, and the location of each business.

81
82 ===== T I T L E A M E N D M E N T =====

83 And the title is amended as follows:

84 Delete line 34

85 and insert:

86 Department of Gaming Control; amending s. 212.12,
87 F.S.; revising the information that must be shown on a
88 return for the operation of coin-operated amusement
89 machines; requiring the Department of Revenue to
90 report certain information relating to coin-operated
91 amusement machines to the Department of Gaming
92 Control; amending s. 285.710,