

1                   A reviser's bill to be entitled  
 2           An act relating to the Florida Statutes; repealing ss.  
 3           212.08(7)(ccc), 267.171, 288.1162(6)(b), 288.95155(2)(b),  
 4           288.99, 316.1893(2), 320.0609(2)(c), 320.131(1)(m),  
 5           379.2211, 379.2212, 400.179(2)(e), 420.9072(7)(b),  
 6           494.0017, 494.0029, 494.00295, 494.0031, 494.0032,  
 7           494.0033, 494.0034, 494.0041, 494.0061, 494.0062,  
 8           494.0064, 494.0065, 494.0072, 624.4072, 1006.15(8), and  
 9           1013.37(6), F.S.; and amending ss. 339.135(4)(a) and  
 10          377.6015(1)(a), F.S.; to delete provisions which have  
 11          become inoperative by noncurrent repeal or expiration and,  
 12          pursuant to s. 11.242(5)(b) and (i), may be omitted from  
 13          the 2011 Florida Statutes only through a reviser's bill  
 14          duly enacted by the Legislature; amending ss. 14.2015,  
 15          212.05, 213.053, and 220.192, F.S., to conform cross-  
 16          references; providing an effective date.

17  
 18   Be It Enacted by the Legislature of the State of Florida:

19  
 20           Section 1. Paragraph (ccc) of subsection (7) of section  
 21 212.08, Florida Statutes, is repealed.

22           Reviser's note.—The cited paragraph, which relates to  
 23           a sales tax exemption for equipment, machinery, and  
 24           other materials for renewable energy technologies,  
 25           expired pursuant to its own terms, effective July 1,  
 26           2010.

27           Section 2. Section 267.171, Florida Statutes, is repealed.

28           Reviser's note.—The cited section, which relates to a

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29 contract between the Department of State and the City  
30 of St. Augustine for preservation of historical  
31 properties in St. Augustine, was repealed by s. 3, ch.  
32 2007-54, Laws of Florida, "[u]pon execution of a  
33 contract between the Board of Trustees of the Internal  
34 Improvement Trust Fund and the University of Florida  
35 for the management of state-owned properties currently  
36 managed by the City of St. Augustine under contract  
37 with the Department of State." The Department of State  
38 informed the Division of Statutory Revision that the  
39 new contract is now in effect.

40 Section 3. Paragraph (b) of subsection (6) of section  
41 288.1162, Florida Statutes, is repealed.

42 Reviser's note.—The cited paragraph, which states that  
43 the eighth certification of an application for a  
44 facility for a new or retained professional sports  
45 franchise shall be for a franchise that is a member of  
46 the National Basketball Association, has been located  
47 within the state since 1987, and has not been  
48 previously certified, was repealed pursuant to its own  
49 terms, effective July 1, 2010.

50 Section 4. Paragraph (b) of subsection (2) of section  
51 288.95155, Florida Statutes, is repealed.

52 Reviser's note.—The cited paragraph, which relates to  
53 an advancement of up to \$600,000 from the small  
54 business technology growth account in the Florida  
55 Technology Research Investment Fund to the Institute  
56 for Commercialization of Public Research for the 2009-

57 | 2010 fiscal year only, expired pursuant to its own  
58 | terms, effective July 1, 2010.

59 | Section 5. Section 288.99, Florida Statutes, is repealed.

60 | Reviser's note.—The cited section, the Certified  
61 | Capital Company Act, was repealed pursuant to its own  
62 | terms, effective December 31, 2010.

63 | Section 6. Subsection (2) of section 316.1893, Florida  
64 | Statutes, is repealed.

65 | Reviser's note.—The cited subsection, which relates to  
66 | a pilot program to identify enhanced penalty zones on  
67 | state roads in Brevard, Duval, and Palm Beach Counties  
68 | in an effort to reduce speed-related crashes on state  
69 | roads, was repealed pursuant to its own terms,  
70 | effective July 1, 2010.

71 | Section 7. Paragraph (c) of subsection (2) of section  
72 | 320.0609, Florida Statutes, is repealed.

73 | Reviser's note.—The cited paragraph, which relates to  
74 | temporary tag issuance and display during the time  
75 | that the application for transfer of the license plate  
76 | is being processed in a situation where a retail sale  
77 | of a motor vehicle by a licensed independent motor  
78 | vehicle dealer results in transfer of a registration  
79 | license plate, was repealed pursuant to its own terms,  
80 | effective June 30, 2010.

81 | Section 8. Paragraph (m) of subsection (1) of section  
82 | 320.131, Florida Statutes, is repealed.

83 | Reviser's note.—The cited paragraph, which relates to  
84 | authorization for design, issuance, and regulation of

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85 temporary tags for retail sale by a licensed  
86 independent motor vehicle dealer when an application  
87 for transfer of a registration license plate is being  
88 processed, was repealed pursuant to its own terms,  
89 effective June 30, 2010.

90 Section 9. Paragraph (a) of subsection (4) of section  
91 339.135, Florida Statutes, is amended to read:

92 339.135 Work program; legislative budget request;  
93 definitions; preparation, adoption, execution, and amendment.—

94 (4) FUNDING AND DEVELOPING A TENTATIVE WORK PROGRAM.—

95 (a)1. To assure that no district or county is penalized  
96 for local efforts to improve the State Highway System, the  
97 department shall, for the purpose of developing a tentative work  
98 program, allocate funds for new construction to the districts,  
99 except for the turnpike enterprise, based on equal parts of  
100 population and motor fuel tax collections. Funds for  
101 resurfacing, bridge repair and rehabilitation, bridge fender  
102 system construction or repair, public transit projects except  
103 public transit block grants as provided in s. 341.052, and other  
104 programs with quantitative needs assessments shall be allocated  
105 based on the results of these assessments. The department may  
106 not transfer any funds allocated to a district under this  
107 paragraph to any other district except as provided in subsection  
108 (7). Funds for public transit block grants shall be allocated to  
109 the districts pursuant to s. 341.052. Funds for the intercity  
110 bus program provided for under s. 5311(f) of the federal  
111 nonurbanized area formula program shall be administered and  
112 allocated directly to eligible bus carriers as defined in s.

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113 341.031(12) at the state level rather than the district. In  
114 order to provide state funding to support the intercity bus  
115 program provided for under provisions of the federal 5311(f)  
116 program, the department shall allocate an amount equal to the  
117 federal share of the 5311(f) program from amounts calculated  
118 pursuant to s. 206.46(3).

119 2. Notwithstanding the provisions of subparagraph 1., the  
120 department shall allocate at least 50 percent of any new  
121 discretionary highway capacity funds to the Florida Strategic  
122 Intermodal System created pursuant to s. 339.61. Any remaining  
123 new discretionary highway capacity funds shall be allocated to  
124 the districts for new construction as provided in subparagraph  
125 1. For the purposes of this subparagraph, the term "new  
126 discretionary highway capacity funds" means any funds available  
127 to the department above the prior year funding level for  
128 capacity improvements, which the department has the discretion  
129 to allocate to highway projects.

130 3. Notwithstanding subparagraphs 1. and 2. and ss.  
131 201.15(1)(c)1.a.-d., 206.46(3), 334.044(26), and 339.2819(3),  
132 and for the 2010-2011 fiscal year only, the department shall  
133 reduce work program levels to balance the finance plan to the  
134 revised funding levels resulting from any reduction in the 2010-  
135 2011 General Appropriations Act. This subparagraph expires July  
136 1, 2011.

137 4. ~~For the 2009-2010 fiscal year only, prior to any~~  
138 ~~project or phase thereof being deferred, the department's cash~~  
139 ~~balances shall be as provided in paragraph (6)(b), and the~~  
140 ~~reductions in subparagraph 3. shall be made to financial~~

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141 ~~projects not programmed for contract letting as identified with~~  
142 ~~a work program contract class code 8 and the box code RV. These~~  
143 ~~reductions shall not negatively impact safety or maintenance or~~  
144 ~~project contingency percentage levels as of April 21, 2009. This~~  
145 ~~subparagraph expires July 1, 2010.~~

146 ~~5.~~ Notwithstanding subparagraphs 1. and 2. and ss.  
147 206.46(3) and 334.044(26), and for fiscal years 2009-2010  
148 through 2013-2014 only, the department shall annually allocate  
149 up to \$15 million of the first proceeds of the increased  
150 revenues estimated by the November 2009 Revenue Estimating  
151 Conference to be deposited into the State Transportation Trust  
152 Fund to provide for the portion of the transfer of funds  
153 included in s. 343.58(4)(a)1.a. or 2.a., whichever is  
154 applicable. The transfer of funds included in s. 343.58(4) shall  
155 not negatively impact projects included in fiscal years 2009-  
156 2010 through 2013-2014 of the work program as of July 1, 2009,  
157 as amended pursuant to subsection (7). This subparagraph expires  
158 July 1, 2014.

159 Reviser's note.—The cited paragraph is amended to  
160 delete subparagraph 4., which expired pursuant to its  
161 own terms, effective July 1, 2010.

162 Section 10. Paragraph (a) of subsection (1) of section  
163 377.6015, Florida Statutes, is amended to read:

164 377.6015 Florida Energy and Climate Commission.—

165 (1) The Florida Energy and Climate Commission is created  
166 within the Executive Office of the Governor. The commission  
167 shall be comprised of nine members appointed by the Governor,  
168 the Commissioner of Agriculture, and the Chief Financial

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169 Officer.

170 (a) The Governor shall appoint one member from three  
171 persons nominated by the Florida Public Service Commission  
172 Nominating Council, created in s. 350.031, to each of seven  
173 seats on the commission. The Commissioner of Agriculture shall  
174 appoint one member from three persons nominated by the council  
175 to one seat on the commission. The Chief Financial Officer shall  
176 appoint one member from three persons nominated by the council  
177 to one seat on the commission.

178 1. The council shall submit the recommendations to the  
179 Governor, the Commissioner of Agriculture, and the Chief  
180 Financial Officer by September 1 of those years in which the  
181 terms are to begin the following October or within 60 days after  
182 a vacancy occurs for any reason other than the expiration of the  
183 term. The Governor, the Commissioner of Agriculture, and the  
184 Chief Financial Officer may proffer names of persons to be  
185 considered for nomination by the council.

186 2. The Governor, the Commissioner of Agriculture, and the  
187 Chief Financial Officer shall fill a vacancy occurring on the  
188 commission by appointment of one of the applicants nominated by  
189 the council only after a background investigation of such  
190 applicant has been conducted by the Department of Law  
191 Enforcement.

192 3. Members shall be appointed to 3-year terms; however, in  
193 order to establish staggered terms, for the initial  
194 appointments, the Governor shall appoint four members to 3-year  
195 terms, two members to 2-year terms, and one member to a 1-year  
196 term, and the Commissioner of Agriculture and the Chief

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197 Financial Officer shall each appoint one member to a 3-year term  
198 and shall appoint a successor when that appointee's term expires  
199 in the same manner as the original appointment.

200 4. The Governor shall select from the membership of the  
201 commission one person to serve as chair.

202 5. A vacancy on the commission shall be filled for the  
203 unexpired portion of the term in the same manner as the original  
204 appointment.

205 6. If the Governor, the Commissioner of Agriculture, or  
206 the Chief Financial Officer has not made an appointment within  
207 30 consecutive calendar days after the receipt of the  
208 recommendations, the council shall initiate, in accordance with  
209 this section, the nominating process within 30 days.

210 7. Each appointment to the commission shall be subject to  
211 confirmation by the Senate during the next regular session after  
212 the vacancy occurs. If the Senate refuses to confirm or fails to  
213 consider the appointment of the Governor, the Commissioner of  
214 Agriculture, or the Chief Financial Officer, the council shall  
215 initiate, in accordance with this section, the nominating  
216 process within 30 days.

217 8. The Governor or the Governor's successor may recall an  
218 appointee.

219 ~~9. Notwithstanding subparagraph 7. and for the initial~~  
220 ~~appointments to the commission only, each initial appointment to~~  
221 ~~the commission is subject to confirmation by the Senate by the~~  
222 ~~2010 Regular Session. If the Senate refuses to confirm or fails~~  
223 ~~to consider an appointment made by the Governor, the~~  
224 ~~Commissioner of Agriculture, or the Chief Financial Officer, the~~



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225 ~~council shall initiate, in accordance with this section, the~~  
226 ~~nominating process within 30 days after the Senate's refusal to~~  
227 ~~confirm or failure to consider such appointment. This~~  
228 ~~subparagraph expires July 1, 2010.~~

229 Reviser's note.—The cited paragraph is amended to  
230 delete subparagraph 9., which expired pursuant to its  
231 own terms, effective July 1, 2010.

232 Section 11. Section 379.2211, Florida Statutes, as amended  
233 by section 87 of chapter 2010-102, Laws of Florida, is repealed.

234 Reviser's note.—The cited section, which relates to  
235 waterfowl permit revenues, was repealed by s. 62, ch.  
236 2009-86, Laws of Florida, effective July 1, 2010.

237 Since the section was not repealed by a "current  
238 session" of the Legislature, it may be omitted from  
239 the 2011 Florida Statutes only through a reviser's  
240 bill duly enacted by the Legislature. See s.  
241 11.242(5) (b) and (i).

242 Section 12. Section 379.2212, Florida Statutes, as amended  
243 by section 88 of chapter 2010-102, Laws of Florida, is repealed.

244 Reviser's note.—The cited section, which relates to  
245 wild turkey permit revenues, was repealed by s. 62,  
246 ch. 2009-86, Laws of Florida, effective July 1, 2010.

247 Since the section was not repealed by a "current  
248 session" of the Legislature, it may be omitted from  
249 the 2011 Florida Statutes only through a reviser's  
250 bill duly enacted by the Legislature. See s.  
251 11.242(5) (b) and (i).

252 Section 13. Paragraph (e) of subsection (2) of section

253 400.179, Florida Statutes, is repealed.

254 Reviser's note.—The cited paragraph, which provides  
 255 that paragraph (2)(d) of the section shall not apply  
 256 for the 2009-2010 fiscal year only, expired pursuant  
 257 to its own terms, effective July 1, 2010.

258 Section 14. Paragraph (b) of subsection (7) of section  
 259 420.9072, Florida Statutes, is repealed.

260 Reviser's note.—The cited paragraph, which relates to  
 261 local government expenditure of a portion of the local  
 262 housing distribution to provide a one-time relocation  
 263 grant to persons who meet the income requirements of  
 264 the State Housing Initiatives Partnership Program and  
 265 who are subject to eviction from rental property due  
 266 to foreclosure, expired pursuant to its own terms,  
 267 effective July 1, 2010.

268 Section 15. Sections 494.0017, 494.0029, 494.00295,  
 269 494.0031, 494.0032, 494.0033, 494.0034, 494.0041, 494.0061,  
 270 494.0062, 494.0064, 494.0065, and 494.0072, Florida Statutes,  
 271 are repealed.

272 Reviser's note.—The cited sections, which relate to  
 273 mortgage brokerage and lending, were repealed  
 274 effective October 1, 2010, by ch. 2009-241, Laws of  
 275 Florida, which revised chapter 494 extensively. Since  
 276 the sections were not repealed by a "current session"  
 277 of the Legislature, they may be omitted from the 2011  
 278 Florida Statutes only through a reviser's bill duly  
 279 enacted by the Legislature. See s. 11.242(5)(b) and  
 280 (i).

281 Section 16. Section 624.4072, Florida Statutes, is  
 282 repealed.

283 Reviser's note.—The cited section, which relates to a  
 284 limited exemption from taxation and assessments for  
 285 minority-owned property and casualty insurers, was  
 286 repealed pursuant to its own terms, effective December  
 287 31, 2010.

288 Section 17. Subsection (8) of section 1006.15, Florida  
 289 Statutes, is repealed.

290 Reviser's note.—The cited subsection, which relates to  
 291 a 2-year pilot project in Bradford, Duval, and Nassau  
 292 Counties during the 2008-2009 and 2009-2010 academic  
 293 years allowing private middle or high school students  
 294 to participate in interscholastic or intrascholastic  
 295 sports at a public school, was repealed by its own  
 296 terms, effective June 30, 2010.

297 Section 18. Subsection (6) of section 1013.37, Florida  
 298 Statutes, is repealed.

299 Reviser's note.—The cited subsection, which relates to  
 300 limitation of standards for new school construction,  
 301 remodeling, and renovation projects to the minimum  
 302 standards for construction of educational facilities  
 303 contained in s. 423 of the Florida Building Code and  
 304 the State Requirements for Educational Facilities  
 305 contained in rules adopted by the Department of  
 306 Education, expired pursuant to its own terms,  
 307 effective July 1, 2010.

308 Section 19. Paragraph (f) of subsection (2) of section

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309 14.2015, Florida Statutes, is amended to read:

310 14.2015 Office of Tourism, Trade, and Economic  
311 Development; creation; powers and duties.—

312 (2) The purpose of the Office of Tourism, Trade, and  
313 Economic Development is to assist the Governor in working with  
314 the Legislature, state agencies, business leaders, and economic  
315 development professionals to formulate and implement coherent  
316 and consistent policies and strategies designed to provide  
317 economic opportunities for all Floridians. To accomplish such  
318 purposes, the Office of Tourism, Trade, and Economic Development  
319 shall:

320 (f)1. Administer the Florida Enterprise Zone Act under ss.  
321 290.001-290.016, the community contribution tax credit program  
322 under ss. 220.183 and 624.5105, the tax refund program for  
323 qualified target industry businesses under s. 288.106, the tax-  
324 refund program for qualified defense contractors and space  
325 flight business contractors under s. 288.1045, contracts for  
326 transportation projects under s. 288.063, the sports franchise  
327 facility programs under ss. 288.1162 and 288.11621, the  
328 professional golf hall of fame facility program under s.  
329 288.1168, the expedited permitting process under s. 403.973, the  
330 Rural Community Development Revolving Loan Fund under s.  
331 288.065, the Regional Rural Development Grants Program under s.  
332 288.018, ~~the Certified Capital Company Act under s. 288.99,~~ the  
333 Florida State Rural Development Council, the Rural Economic  
334 Development Initiative, and other programs that are specifically  
335 assigned to the office by law, by the appropriations process, or  
336 by the Governor. Notwithstanding any other provisions of law,

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337 the office may expend interest earned from the investment of  
338 program funds deposited in the Grants and Donations Trust Fund  
339 to contract for the administration of the programs, or portions  
340 of the programs, enumerated in this paragraph or assigned to the  
341 office by law, by the appropriations process, or by the  
342 Governor. Such expenditures shall be subject to review under  
343 chapter 216.

344 2. The office may enter into contracts in connection with  
345 the fulfillment of its duties concerning the Florida First  
346 Business Bond Pool under chapter 159, tax incentives under  
347 chapters 212 and 220, tax incentives under the Certified Capital  
348 Company Act in chapter 288, foreign offices under chapter 288,  
349 the Enterprise Zone program under chapter 290, the Seaport  
350 Employment Training program under chapter 311, the Florida  
351 Professional Sports Team License Plates under chapter 320,  
352 Spaceport Florida under chapter 331, Expedited Permitting under  
353 chapter 403, and in carrying out other functions that are  
354 specifically assigned to the office by law, by the  
355 appropriations process, or by the Governor.

356 Reviser's note.—Amended to conform to the repeal of s.  
357 288.99 by this act.

358 Section 20. Paragraph (a) of subsection (1) of section  
359 212.05, Florida Statutes, is amended to read:

360 212.05 Sales, storage, use tax.—It is hereby declared to  
361 be the legislative intent that every person is exercising a  
362 taxable privilege who engages in the business of selling  
363 tangible personal property at retail in this state, including  
364 the business of making mail order sales, or who rents or

365 furnishes any of the things or services taxable under this  
 366 chapter, or who stores for use or consumption in this state any  
 367 item or article of tangible personal property as defined herein  
 368 and who leases or rents such property within the state.

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

372 (a)1.a. At the rate of 6 percent of the sales price of  
 373 each item or article of tangible personal property when sold at  
 374 retail in this state, computed on each taxable sale for the  
 375 purpose of remitting the amount of tax due the state, and  
 376 including each and every retail sale.

377 b. Each occasional or isolated sale of an aircraft, boat,  
 378 mobile home, or motor vehicle of a class or type which is  
 379 required to be registered, licensed, titled, or documented in  
 380 this state or by the United States Government shall be subject  
 381 to tax at the rate provided in this paragraph. The department  
 382 shall by rule adopt any nationally recognized publication for  
 383 valuation of used motor vehicles as the reference price list for  
 384 any used motor vehicle which is required to be licensed pursuant  
 385 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
 386 party to an occasional or isolated sale of such a vehicle  
 387 reports to the tax collector a sales price which is less than 80  
 388 percent of the average loan price for the specified model and  
 389 year of such vehicle as listed in the most recent reference  
 390 price list, the tax levied under this paragraph shall be  
 391 computed by the department on such average loan price unless the  
 392 parties to the sale have provided to the tax collector an

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393 affidavit signed by each party, or other substantial proof,  
394 stating the actual sales price. Any party to such sale who  
395 reports a sales price less than the actual sales price is guilty  
396 of a misdemeanor of the first degree, punishable as provided in  
397 s. 775.082 or s. 775.083. The department shall collect or  
398 attempt to collect from such party any delinquent sales taxes.  
399 In addition, such party shall pay any tax due and any penalty  
400 and interest assessed plus a penalty equal to twice the amount  
401 of the additional tax owed. Notwithstanding any other provision  
402 of law, the Department of Revenue may waive or compromise any  
403 penalty imposed pursuant to this subparagraph.

404 2. This paragraph does not apply to the sale of a boat or  
405 aircraft by or through a registered dealer under this chapter to  
406 a purchaser who, at the time of taking delivery, is a  
407 nonresident of this state, does not make his or her permanent  
408 place of abode in this state, and is not engaged in carrying on  
409 in this state any employment, trade, business, or profession in  
410 which the boat or aircraft will be used in this state, or is a  
411 corporation none of the officers or directors of which is a  
412 resident of, or makes his or her permanent place of abode in,  
413 this state, or is a noncorporate entity that has no individual  
414 vested with authority to participate in the management,  
415 direction, or control of the entity's affairs who is a resident  
416 of, or makes his or her permanent abode in, this state. For  
417 purposes of this exemption, either a registered dealer acting on  
418 his or her own behalf as seller, a registered dealer acting as  
419 broker on behalf of a seller, or a registered dealer acting as  
420 broker on behalf of the purchaser may be deemed to be the

421 selling dealer. This exemption shall not be allowed unless:

422       a. The purchaser removes a qualifying boat, as described  
 423 in sub-subparagraph f., from the state within 90 days after the  
 424 date of purchase or extension, or the purchaser removes a  
 425 nonqualifying boat or an aircraft from this state within 10 days  
 426 after the date of purchase or, when the boat or aircraft is  
 427 repaired or altered, within 20 days after completion of the  
 428 repairs or alterations;

429       b. The purchaser, within 30 days from the date of  
 430 departure, shall provide the department with written proof that  
 431 the purchaser licensed, registered, titled, or documented the  
 432 boat or aircraft outside the state. If such written proof is  
 433 unavailable, within 30 days the purchaser shall provide proof  
 434 that the purchaser applied for such license, title,  
 435 registration, or documentation. The purchaser shall forward to  
 436 the department proof of title, license, registration, or  
 437 documentation upon receipt;

438       c. The purchaser, within 10 days of removing the boat or  
 439 aircraft from Florida, shall furnish the department with proof  
 440 of removal in the form of receipts for fuel, dockage, slippage,  
 441 tie-down, or hangaring from outside of Florida. The information  
 442 so provided must clearly and specifically identify the boat or  
 443 aircraft;

444       d. The selling dealer, within 5 days of the date of sale,  
 445 shall provide to the department a copy of the sales invoice,  
 446 closing statement, bills of sale, and the original affidavit  
 447 signed by the purchaser attesting that he or she has read the  
 448 provisions of this section;



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449 e. The seller makes a copy of the affidavit a part of his  
450 or her record for as long as required by s. 213.35; and

451 f. Unless the nonresident purchaser of a boat of 5 net  
452 tons of admeasurement or larger intends to remove the boat from  
453 this state within 10 days after the date of purchase or when the  
454 boat is repaired or altered, within 20 days after completion of  
455 the repairs or alterations, the nonresident purchaser shall  
456 apply to the selling dealer for a decal which authorizes 90 days  
457 after the date of purchase for removal of the boat. The  
458 nonresident purchaser of a qualifying boat may apply to the  
459 selling dealer within 60 days after the date of purchase for an  
460 extension decal that authorizes the boat to remain in this state  
461 for an additional 90 days, but not more than a total of 180  
462 days, before the nonresident purchaser is required to pay the  
463 tax imposed by this chapter. The department is authorized to  
464 issue decals in advance to dealers. The number of decals issued  
465 in advance to a dealer shall be consistent with the volume of  
466 the dealer's past sales of boats which qualify under this sub-  
467 subparagraph. The selling dealer or his or her agent shall mark  
468 and affix the decals to qualifying boats in the manner  
469 prescribed by the department, prior to delivery of the boat.

470 (I) The department is hereby authorized to charge dealers  
471 a fee sufficient to recover the costs of decals issued, except  
472 the extension decal shall cost \$425.

473 (II) The proceeds from the sale of decals will be  
474 deposited into the administrative trust fund.

475 (III) Decals shall display information to identify the  
476 boat as a qualifying boat under this sub-subparagraph,

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477 including, but not limited to, the decal's date of expiration.

478 (IV) The department is authorized to require dealers who  
479 purchase decals to file reports with the department and may  
480 prescribe all necessary records by rule. All such records are  
481 subject to inspection by the department.

482 (V) Any dealer or his or her agent who issues a decal  
483 falsely, fails to affix a decal, mismarks the expiration date of  
484 a decal, or fails to properly account for decals will be  
485 considered prima facie to have committed a fraudulent act to  
486 evade the tax and will be liable for payment of the tax plus a  
487 mandatory penalty of 200 percent of the tax, and shall be liable  
488 for fine and punishment as provided by law for a conviction of a  
489 misdemeanor of the first degree, as provided in s. 775.082 or s.  
490 775.083.

491 (VI) Any nonresident purchaser of a boat who removes a  
492 decal prior to permanently removing the boat from the state, or  
493 defaces, changes, modifies, or alters a decal in a manner  
494 affecting its expiration date prior to its expiration, or who  
495 causes or allows the same to be done by another, will be  
496 considered prima facie to have committed a fraudulent act to  
497 evade the tax and will be liable for payment of the tax plus a  
498 mandatory penalty of 200 percent of the tax, and shall be liable  
499 for fine and punishment as provided by law for a conviction of a  
500 misdemeanor of the first degree, as provided in s. 775.082 or s.  
501 775.083.

502 (VII) The department is authorized to adopt rules  
503 necessary to administer and enforce this subparagraph and to  
504 publish the necessary forms and instructions.

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505 (VIII) The department is hereby authorized to adopt  
506 emergency rules pursuant to s. 120.54(4) to administer and  
507 enforce the provisions of this subparagraph.

508  
509 If the purchaser fails to remove the qualifying boat from this  
510 state within the maximum 180 days after purchase or a  
511 nonqualifying boat or an aircraft from this state within 10 days  
512 after purchase or, when the boat or aircraft is repaired or  
513 altered, within 20 days after completion of such repairs or  
514 alterations, or permits the boat or aircraft to return to this  
515 state within 6 months from the date of departure, except as  
516 provided in s. 212.08(7)(fff) ~~212.08(7)(ggg)~~, or if the  
517 purchaser fails to furnish the department with any of the  
518 documentation required by this subparagraph within the  
519 prescribed time period, the purchaser shall be liable for use  
520 tax on the cost price of the boat or aircraft and, in addition  
521 thereto, payment of a penalty to the Department of Revenue equal  
522 to the tax payable. This penalty shall be in lieu of the penalty  
523 imposed by s. 212.12(2). The maximum 180-day period following  
524 the sale of a qualifying boat tax-exempt to a nonresident may  
525 not be tolled for any reason.

526 Reviser's note.—Amended to conform to the repeal of s.  
527 212.08(7)(ccc) by this act.

528 Section 21. Paragraphs (k) and (y) of subsection (8) of  
529 section 213.053, Florida Statutes, are amended to read:

530 213.053 Confidentiality and information sharing.—

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

533 (k)1. Payment information relative to chapters 199, 201,  
 534 202, 212, 220, 221, and 624 to the Office of Tourism, Trade, and  
 535 Economic Development, or its employees or agents that are  
 536 identified in writing by the office to the department, in the  
 537 administration of the tax refund program for qualified defense  
 538 contractors and space flight business contractors authorized by  
 539 s. 288.1045 and the tax refund program for qualified target  
 540 industry businesses authorized by s. 288.106.

541 2. Information relative to tax credits taken by a business  
 542 under s. 220.191 and exemptions or tax refunds received by a  
 543 business under s. 212.08(5)(j) to the Office of Tourism, Trade,  
 544 and Economic Development, or its employees or agents that are  
 545 identified in writing by the office to the department, in the  
 546 administration and evaluation of the capital investment tax  
 547 credit program authorized in s. 220.191 and the semiconductor,  
 548 defense, and space tax exemption program authorized in s.  
 549 212.08(5)(j).

550 3. Information relative to tax credits taken by a taxpayer  
 551 pursuant to the tax credit programs created in ss. 193.017;  
 552 212.08(5)(g), (h), (n), (o) and (p); 212.08(15); 212.096; 212.097;  
 553 212.098; 220.181; 220.182; 220.183; 220.184; 220.1845; 220.185;  
 554 220.1895; 220.19; 220.191; 220.192; 220.193; 288.0656; ~~288.99;~~  
 555 290.007; 376.30781; 420.5093; 420.5099; 550.0951; 550.26352;  
 556 550.2704; 601.155; 624.509; 624.510; 624.5105; and 624.5107 to  
 557 the Office of Tourism, Trade, and Economic Development, or its  
 558 employees or agents that are identified in writing by the office  
 559 to the department, for use in the administration or evaluation  
 560 of such programs.

561 (y) Information relative to s. ~~ss. 212.08(7)(ccc)~~ and  
 562 220.192 to the Florida Energy and Climate Commission for use in  
 563 the conduct of its official business.

564  
 565 Disclosure of information under this subsection shall be  
 566 pursuant to a written agreement between the executive director  
 567 and the agency. Such agencies, governmental or nongovernmental,  
 568 shall be bound by the same requirements of confidentiality as  
 569 the Department of Revenue. Breach of confidentiality is a  
 570 misdemeanor of the first degree, punishable as provided by s.  
 571 775.082 or s. 775.083.

572 Reviser's note.—Paragraph (k) is amended to conform to  
 573 the repeal of s. 288.99 by this act, and paragraph (y)  
 574 is amended to conform to the repeal of s.  
 575 212.08(7)(ccc) by this act.

576 Section 22. Paragraphs (a), (d), and (e) of subsection (1)  
 577 of section 220.192, Florida Statutes, are amended to read:

578 220.192 Renewable energy technologies investment tax  
 579 credit.—

580 (1) DEFINITIONS.—For purposes of this section, the term:

581 (a) "Biodiesel" means biodiesel as defined in former s.  
 582 212.08(7)(ccc).

583 (d) "Ethanol" means ethanol as defined in former s.  
 584 212.08(7)(ccc).

585 (e) "Hydrogen fuel cell" means hydrogen fuel cell as  
 586 defined in former s. 212.08(7)(ccc).

587 Reviser's note.—Amended to conform to the repeal of s.  
 588 212.08(7)(ccc) by this act.

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589 |           Section 23. This act shall take effect on the 60th day  
590 | after adjournment sine die of the session of the Legislature in  
591 | which enacted.