

By Senator Thrasher

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

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

20
 21 Section 1. Paragraph (ccc) of subsection (7) of section
 22 212.08, Florida Statutes, is repealed.

23 Reviser's note.—The cited paragraph, which relates to
 24 a sales tax exemption for equipment, machinery, and
 25 other materials for renewable energy technologies,
 26 expired pursuant to its own terms, effective July 1,
 27 2010.

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 Section 267.171, Florida Statutes, is repealed.

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

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32 properties in St. Augustine, was repealed by s. 3, ch.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

41 Section 3. Paragraph (b) of subsection (6) of section
42 288.1162, Florida Statutes, is repealed.

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

51 Section 4. Paragraph (b) of subsection (2) of section
52 288.95155, Florida Statutes, is repealed.

53 Reviser's note.—The cited paragraph, which relates to
54 an advancement of up to \$600,000 from the small
55 business technology growth account in the Florida
56 Technology Research Investment Fund to the Institute
57 for Commercialization of Public Research for the 2009-
58 2010 fiscal year only, expired pursuant to its own

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59 terms, effective July 1, 2010.

60 Section 5. Section 288.99, Florida Statutes, is repealed.

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

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

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

72 Section 7. Paragraph (c) of subsection (2) of section
73 320.0609, Florida Statutes, is repealed.

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

82 Section 8. Paragraph (m) of subsection (1) of section
83 320.131, Florida Statutes, is repealed.

84 Reviser's note.—The cited paragraph, which relates to
85 authorization for design, issuance, and regulation of
86 temporary tags for retail sale by a licensed
87 independent motor vehicle dealer when an application

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88 for transfer of a registration license plate is being
89 processed, was repealed pursuant to its own terms,
90 effective June 30, 2010.

91 Section 9. Paragraph (a) of subsection (4) of section
92 339.135, Florida Statutes, is amended to read:

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

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

96 (a)1. To assure that no district or county is penalized for
97 local efforts to improve the State Highway System, the
98 department shall, for the purpose of developing a tentative work
99 program, allocate funds for new construction to the districts,
100 except for the turnpike enterprise, based on equal parts of
101 population and motor fuel tax collections. Funds for
102 resurfacing, bridge repair and rehabilitation, bridge fender
103 system construction or repair, public transit projects except
104 public transit block grants as provided in s. 341.052, and other
105 programs with quantitative needs assessments shall be allocated
106 based on the results of these assessments. The department may
107 not transfer any funds allocated to a district under this
108 paragraph to any other district except as provided in subsection
109 (7). Funds for public transit block grants shall be allocated to
110 the districts pursuant to s. 341.052. Funds for the intercity
111 bus program provided for under s. 5311(f) of the federal
112 nonurbanized area formula program shall be administered and
113 allocated directly to eligible bus carriers as defined in s.
114 341.031(12) at the state level rather than the district. In
115 order to provide state funding to support the intercity bus
116 program provided for under provisions of the federal 5311(f)

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117 program, the department shall allocate an amount equal to the
118 federal share of the 5311(f) program from amounts calculated
119 pursuant to s. 206.46(3).

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

131 3. Notwithstanding subparagraphs 1. and 2. and ss.
132 201.15(1)(c)1.a.-d., 206.46(3), 334.044(26), and 339.2819(3),
133 and for the 2010-2011 fiscal year only, the department shall
134 reduce work program levels to balance the finance plan to the
135 revised funding levels resulting from any reduction in the 2010-
136 2011 General Appropriations Act. This subparagraph expires July
137 1, 2011.

138 4. ~~For the 2009-2010 fiscal year only, prior to any project~~
139 ~~or phase thereof being deferred, the department's cash balances~~
140 ~~shall be as provided in paragraph (6)(b), and the reductions in~~
141 ~~subparagraph 3. shall be made to financial projects not~~
142 ~~programmed for contract letting as identified with a work~~
143 ~~program contract class code 8 and the box code RV. These~~
144 ~~reductions shall not negatively impact safety or maintenance or~~
145 ~~project contingency percentage levels as of April 21, 2009. This~~

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146 ~~subparagraph expires July 1, 2010.~~

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

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

163 Section 10. Paragraph (a) of subsection (1) of section
164 377.6015, Florida Statutes, is amended to read:

165 377.6015 Florida Energy and Climate Commission.—

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

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

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175 appoint one member from three persons nominated by the council
176 to one seat on the commission. The Chief Financial Officer shall
177 appoint one member from three persons nominated by the council
178 to one seat on the commission.

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

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

193 3. Members shall be appointed to 3-year terms; however, in
194 order to establish staggered terms, for the initial
195 appointments, the Governor shall appoint four members to 3-year
196 terms, two members to 2-year terms, and one member to a 1-year
197 term, and the Commissioner of Agriculture and the Chief
198 Financial Officer shall each appoint one member to a 3-year term
199 and shall appoint a successor when that appointee's term expires
200 in the same manner as the original appointment.

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

203 5. A vacancy on the commission shall be filled for the

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204 unexpired portion of the term in the same manner as the original
205 appointment.

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

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

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

220 ~~9. Notwithstanding subparagraph 7. and for the initial~~
221 ~~appointments to the commission only, each initial appointment to~~
222 ~~the commission is subject to confirmation by the Senate by the~~
223 ~~2010 Regular Session. If the Senate refuses to confirm or fails~~
224 ~~to consider an appointment made by the Governor, the~~
225 ~~Commissioner of Agriculture, or the Chief Financial Officer, the~~
226 ~~council shall initiate, in accordance with this section, the~~
227 ~~nominating process within 30 days after the Senate's refusal to~~
228 ~~confirm or failure to consider such appointment. This~~
229 ~~subparagraph expires July 1, 2010.~~

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

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

235 Reviser's note.—The cited section, which relates to
236 waterfowl permit revenues, was repealed by s. 62, ch.
237 2009-86, Laws of Florida, effective July 1, 2010.
238 Since the section was not repealed by a "current
239 session" of the Legislature, it may be omitted from
240 the 2011 Florida Statutes only through a reviser's
241 bill duly enacted by the Legislature. See s.
242 11.242(5) (b) and (i).

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

245 Reviser's note.—The cited section, which relates to
246 wild turkey permit revenues, was repealed by s. 62,
247 ch. 2009-86, Laws of Florida, effective July 1, 2010.
248 Since the section was not repealed by a "current
249 session" of the Legislature, it may be omitted from
250 the 2011 Florida Statutes only through a reviser's
251 bill duly enacted by the Legislature. See s.
252 11.242(5) (b) and (i).

253 Section 13. Paragraph (e) of subsection (2) of section
254 400.179, Florida Statutes, is repealed.

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

259 Section 14. Paragraph (b) of subsection (7) of section
260 420.9072, Florida Statutes, is repealed.

261 Reviser's note.—The cited paragraph, which relates to

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

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

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

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

284 Reviser's note.—The cited section, which relates to a
285 limited exemption from taxation and assessments for
286 minority-owned property and casualty insurers, was
287 repealed pursuant to its own terms, effective December
288 31, 2010.

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

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

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

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

309 Section 19. Paragraph (f) of subsection (2) of section
310 14.2015, Florida Statutes, is amended to read:

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

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

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320 shall:

321 (f)1. Administer the Florida Enterprise Zone Act under ss.
322 290.001-290.016, the community contribution tax credit program
323 under ss. 220.183 and 624.5105, the tax refund program for
324 qualified target industry businesses under s. 288.106, the tax-
325 refund program for qualified defense contractors and space
326 flight business contractors under s. 288.1045, contracts for
327 transportation projects under s. 288.063, the sports franchise
328 facility programs under ss. 288.1162 and 288.11621, the
329 professional golf hall of fame facility program under s.
330 288.1168, the expedited permitting process under s. 403.973, the
331 Rural Community Development Revolving Loan Fund under s.
332 288.065, the Regional Rural Development Grants Program under s.
333 288.018, ~~the Certified Capital Company Act under s. 288.99~~, the
334 Florida State Rural Development Council, the Rural Economic
335 Development Initiative, and other programs that are specifically
336 assigned to the office by law, by the appropriations process, or
337 by the Governor. Notwithstanding any other provisions of law,
338 the office may expend interest earned from the investment of
339 program funds deposited in the Grants and Donations Trust Fund
340 to contract for the administration of the programs, or portions
341 of the programs, enumerated in this paragraph or assigned to the
342 office by law, by the appropriations process, or by the
343 Governor. Such expenditures shall be subject to review under
344 chapter 216.

345 2. The office may enter into contracts in connection with
346 the fulfillment of its duties concerning the Florida First
347 Business Bond Pool under chapter 159, tax incentives under
348 chapters 212 and 220, tax incentives under the Certified Capital

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349 Company Act in chapter 288, foreign offices under chapter 288,
350 the Enterprise Zone program under chapter 290, the Seaport
351 Employment Training program under chapter 311, the Florida
352 Professional Sports Team License Plates under chapter 320,
353 Spaceport Florida under chapter 331, Expedited Permitting under
354 chapter 403, and in carrying out other functions that are
355 specifically assigned to the office by law, by the
356 appropriations process, or by the Governor.

357 Reviser's note.—Amended to conform to the repeal of s.
358 288.99 by this act.

359 Section 20. Paragraph (a) of subsection (1) of section
360 212.05, Florida Statutes, is amended to read:

361 212.05 Sales, storage, use tax.—It is hereby declared to be
362 the legislative intent that every person is exercising a taxable
363 privilege who engages in the business of selling tangible
364 personal property at retail in this state, including the
365 business of making mail order sales, or who rents or furnishes
366 any of the things or services taxable under this chapter, or who
367 stores for use or consumption in this state any item or article
368 of tangible personal property as defined herein and who leases
369 or rents such property within the state.

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

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

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378 b. Each occasional or isolated sale of an aircraft, boat,
379 mobile home, or motor vehicle of a class or type which is
380 required to be registered, licensed, titled, or documented in
381 this state or by the United States Government shall be subject
382 to tax at the rate provided in this paragraph. The department
383 shall by rule adopt any nationally recognized publication for
384 valuation of used motor vehicles as the reference price list for
385 any used motor vehicle which is required to be licensed pursuant
386 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
387 party to an occasional or isolated sale of such a vehicle
388 reports to the tax collector a sales price which is less than 80
389 percent of the average loan price for the specified model and
390 year of such vehicle as listed in the most recent reference
391 price list, the tax levied under this paragraph shall be
392 computed by the department on such average loan price unless the
393 parties to the sale have provided to the tax collector an
394 affidavit signed by each party, or other substantial proof,
395 stating the actual sales price. Any party to such sale who
396 reports a sales price less than the actual sales price is guilty
397 of a misdemeanor of the first degree, punishable as provided in
398 s. 775.082 or s. 775.083. The department shall collect or
399 attempt to collect from such party any delinquent sales taxes.
400 In addition, such party shall pay any tax due and any penalty
401 and interest assessed plus a penalty equal to twice the amount
402 of the additional tax owed. Notwithstanding any other provision
403 of law, the Department of Revenue may waive or compromise any
404 penalty imposed pursuant to this subparagraph.

405 2. This paragraph does not apply to the sale of a boat or
406 aircraft by or through a registered dealer under this chapter to

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

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

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

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436 registration, or documentation. The purchaser shall forward to
437 the department proof of title, license, registration, or
438 documentation upon receipt;

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

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

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

452 f. Unless the nonresident purchaser of a boat of 5 net tons
453 of admeasurement or larger intends to remove the boat from this
454 state within 10 days after the date of purchase or when the boat
455 is repaired or altered, within 20 days after completion of the
456 repairs or alterations, the nonresident purchaser shall apply to
457 the selling dealer for a decal which authorizes 90 days after
458 the date of purchase for removal of the boat. The nonresident
459 purchaser of a qualifying boat may apply to the selling dealer
460 within 60 days after the date of purchase for an extension decal
461 that authorizes the boat to remain in this state for an
462 additional 90 days, but not more than a total of 180 days,
463 before the nonresident purchaser is required to pay the tax
464 imposed by this chapter. The department is authorized to issue

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465 decals in advance to dealers. The number of decals issued in
466 advance to a dealer shall be consistent with the volume of the
467 dealer's past sales of boats which qualify under this sub-
468 subparagraph. The selling dealer or his or her agent shall mark
469 and affix the decals to qualifying boats in the manner
470 prescribed by the department, prior to delivery of the boat.

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

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

476 (III) Decals shall display information to identify the boat
477 as a qualifying boat under this sub-subparagraph, including, but
478 not limited to, the decal's date of expiration.

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

483 (V) Any dealer or his or her agent who issues a decal
484 falsely, fails to affix a decal, mismarks the expiration date of
485 a decal, or fails to properly account for decals will be
486 considered prima facie to have committed a fraudulent act to
487 evade the tax and will be liable for payment of the tax plus a
488 mandatory penalty of 200 percent of the tax, and shall be liable
489 for fine and punishment as provided by law for a conviction of a
490 misdemeanor of the first degree, as provided in s. 775.082 or s.
491 775.083.

492 (VI) Any nonresident purchaser of a boat who removes a
493 decal prior to permanently removing the boat from the state, or

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494 defaces, changes, modifies, or alters a decal in a manner
495 affecting its expiration date prior to its expiration, or who
496 causes or allows the same to be done by another, will be
497 considered prima facie to have committed a fraudulent act to
498 evade the tax and will be liable for payment of the tax plus a
499 mandatory penalty of 200 percent of the tax, and shall be liable
500 for fine and punishment as provided by law for a conviction of a
501 misdemeanor of the first degree, as provided in s. 775.082 or s.
502 775.083.

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

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

509
510 If the purchaser fails to remove the qualifying boat from this
511 state within the maximum 180 days after purchase or a
512 nonqualifying boat or an aircraft from this state within 10 days
513 after purchase or, when the boat or aircraft is repaired or
514 altered, within 20 days after completion of such repairs or
515 alterations, or permits the boat or aircraft to return to this
516 state within 6 months from the date of departure, except as
517 provided in s. 212.08(7)(fff) ~~212.08(7)(ggg)~~, or if the
518 purchaser fails to furnish the department with any of the
519 documentation required by this subparagraph within the
520 prescribed time period, the purchaser shall be liable for use
521 tax on the cost price of the boat or aircraft and, in addition
522 thereto, payment of a penalty to the Department of Revenue equal

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523 to the tax payable. This penalty shall be in lieu of the penalty
524 imposed by s. 212.12(2). The maximum 180-day period following
525 the sale of a qualifying boat tax-exempt to a nonresident may
526 not be tolled for any reason.

527 Reviser's note.—Amended to conform to the repeal of s.
528 212.08(7)(ccc) by this act.

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

531 213.053 Confidentiality and information sharing.—

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

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

542 2. Information relative to tax credits taken by a business
543 under s. 220.191 and exemptions or tax refunds received by a
544 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
545 and Economic Development, or its employees or agents that are
546 identified in writing by the office to the department, in the
547 administration and evaluation of the capital investment tax
548 credit program authorized in s. 220.191 and the semiconductor,
549 defense, and space tax exemption program authorized in s.
550 212.08(5)(j).

551 3. Information relative to tax credits taken by a taxpayer

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

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

565
566 Disclosure of information under this subsection shall be
567 pursuant to a written agreement between the executive director
568 and the agency. Such agencies, governmental or nongovernmental,
569 shall be bound by the same requirements of confidentiality as
570 the Department of Revenue. Breach of confidentiality is a
571 misdemeanor of the first degree, punishable as provided by s.
572 775.082 or s. 775.083.

573 Reviser's note.—Paragraph (k) is amended to conform to
574 the repeal of s. 288.99 by this act, and paragraph (y)
575 is amended to conform to the repeal of s.
576 212.08(7)(ccc) by this act.

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

579 220.192 Renewable energy technologies investment tax
580 credit.—

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

582 (a) "Biodiesel" means biodiesel as defined in former s.

583 212.08(7)(ccc).

584 (d) "Ethanol" means ethanol as defined in former s.

585 212.08(7)(ccc).

586 (e) "Hydrogen fuel cell" means hydrogen fuel cell as

587 defined in former s. 212.08(7)(ccc).

588 Reviser's note.—Amended to conform to the repeal of s.

589 212.08(7)(ccc) by this act.

590 Section 23. This act shall take effect on the 60th day

591 after adjournment sine die of the session of the Legislature in

592 which enacted.