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1  
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22 212.08, Florida Statutes, is repealed.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 Section 267.171, Florida Statutes, is repealed.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32 properties in St. Augustine, was repealed by s. 3, ch.  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42 288.1162, Florida Statutes, is repealed.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.