

By the Committees on Budget; Budget Subcommittee on Finance and Tax; and Budget Subcommittee on Finance and Tax

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1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 211.3103, F.S.; revising the excise tax rates levied
4 upon each ton of phosphate rock severed; specifying
5 the period during which the rates apply; revising the
6 distribution of the revenues received; deleting
7 obsolete provisions; amending s. 212.03, F.S.;
8 providing that charges for the storage of towed
9 vehicles are taxable, unless the vehicles are
10 impounded by a local, state, or federal law
11 enforcement agency; amending s. 212.07, F.S.;
12 conforming a cross-reference to changes made by the
13 act; subjecting a dealer to monetary and criminal
14 penalties for the willful failure to collect certain
15 taxes or fees after notice of the duty to collect the
16 taxes or fees by the Department of Revenue; amending
17 s. 212.08, F.S.; providing an exemption from the tax
18 on sales, use, and other transactions for the sale or
19 lease of accessible taxicabs; providing a definition
20 of the term "accessible taxicab"; amending s. 212.12,
21 F.S.; deleting provisions relating to the imposition
22 of criminal penalties after notice by the Department
23 of Revenue of requirements to register as a dealer or
24 to collect taxes; making technical and grammatical
25 changes to provisions specifying penalties for making
26 a false or fraudulent return with the intent to evade
27 payment of a tax or fee; amending s. 212.14, F.S.;
28 defining the term "person"; authorizing the Department
29 of Revenue to adopt rules relating to requirements for

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30 a person to deposit cash, a bond, or other security
31 with the department in order to ensure compliance with
32 sales tax laws; making technical and grammatical
33 changes; amending s. 212.18, F.S.; subjecting a person
34 to criminal penalties for willfully failing to
35 register as a dealer after notice of the duty to
36 register by the Department of Revenue; making
37 technical and grammatical changes; amending s. 213.13,
38 F.S.; revising the due date for funds collected by the
39 clerks of court to be transmitted to the Department of
40 Revenue; creating s. 213.295, F.S.; providing
41 definitions; subjecting a person to criminal penalties
42 and monetary penalties for knowingly selling an
43 automated sales suppression device, zapper, or
44 phantom-ware; defining sales suppression devices and
45 phantom-ware as contraband articles under the Florida
46 Contraband Forfeiture Act; amending s. 213.756, F.S.;
47 providing an absolute defense by a retailer against a
48 purchaser's claim for a refund; amending s. 220.153,
49 F.S.; redefining the term "qualified capital
50 expenditures" for purposes of apportionment by sales
51 factor; amending s. 322.142, F.S.; authorizing the
52 Department of Highway Safety and Motor Vehicles to
53 release photographs or digital images to the
54 Department of Revenue in order to identify individuals
55 for purposes of tax administration; amending s.
56 336.021, F.S.; revising the date for imposing the
57 ninth-cent fuel tax; amending s. 336.025, F.S.;

58 revising the date when impositions and rate changes of

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59 the local option fuel tax are levied; amending s.
60 443.131, F.S.; imposing a requirement on employers to
61 produce records for the Department of Economic
62 Opportunity or its tax collection service provider as
63 a prerequisite for a reduction in the rate of
64 unemployment tax; amending s. 443.141, F.S.; providing
65 a method to calculate the interest rate for past due
66 contributions and reimbursements, and delinquent,
67 erroneous, incomplete, or insufficient reports;
68 providing for application; providing effective dates.

69
70 Be It Enacted by the Legislature of the State of Florida:

71
72 Section 1. Section 211.3103, Florida Statutes, is amended
73 to read:

74 211.3103 Levy of tax on severance of phosphate rock; rate,
75 basis, and distribution of tax.—

76 (1) There is hereby levied an excise tax upon each ~~every~~
77 person engaging in the business of severing phosphate rock from
78 the soils or waters of this state for commercial use. The tax
79 shall be collected, administered, and enforced by the
80 department.

81 (2) The tax rate shall be \$1.61 per ton severed, except for
82 the time period from January 1, 2015, to December 31, 2022, when
83 the tax rate shall be \$1.80 per ton severed.

84 ~~(2) Beginning July 1, 2004, the proceeds of all taxes,~~
85 ~~interest, and penalties imposed under this section shall be paid~~
86 ~~into the State Treasury as follows:~~

87 ~~(a) The first \$10 million in revenue collected from the tax~~

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88 ~~during each fiscal year shall be paid to the credit of the~~
89 ~~Conservation and Recreation Lands Trust Fund.~~

90 ~~(b) The remaining revenues collected from the tax during~~
91 ~~that fiscal year, after the required payment under paragraph~~
92 ~~(a), shall be paid into the State Treasury as follows:~~

93 ~~1. To the credit of the General Revenue Fund of the state,~~
94 ~~40.1 percent.~~

95 ~~2. For payment to counties in proportion to the number of~~
96 ~~tons of phosphate rock produced from a phosphate rock matrix~~
97 ~~located within such political boundary, 16.5 percent. The~~
98 ~~department shall distribute this portion of the proceeds~~
99 ~~annually based on production information reported by the~~
100 ~~producers on the annual returns for the taxable year. Any such~~
101 ~~proceeds received by a county shall be used only for phosphate-~~
102 ~~related expenses.~~

103 ~~3. For payment to counties that have been designated a~~
104 ~~rural area of critical economic concern pursuant to s. 288.0656~~
105 ~~in proportion to the number of tons of phosphate rock produced~~
106 ~~from a phosphate rock matrix located within such political~~
107 ~~boundary, 13 percent. The department shall distribute this~~
108 ~~portion of the proceeds annually based on production information~~
109 ~~reported by the producers on the annual returns for the taxable~~
110 ~~year. Payments under this subparagraph shall be made to the~~
111 ~~counties unless the Legislature by special act creates a local~~
112 ~~authority to promote and direct the economic development of the~~
113 ~~county. If such authority exists, payments shall be made to that~~
114 ~~authority.~~

115 ~~4. To the credit of the Phosphate Research Trust Fund in~~
116 ~~the Division of Universities of the Department of Education, 9.3~~

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117 ~~percent.~~

118 ~~5. To the credit of the Minerals Trust Fund, 10.7 percent.~~

119 ~~6. To the credit of the Nonmandatory Land Reclamation Trust~~
120 ~~Fund, 10.4 percent.~~

121 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~
122 ~~Department of Environmental Protection may use up to \$2 million~~
123 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
124 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
125 ~~which would pay the cost of restoration, reclamation, and~~
126 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
127 ~~activities in the event that an operator or permittee thereof~~
128 ~~has been subject to a final order of bankruptcy and all funds~~
129 ~~available therefrom are determined to be inadequate to~~
130 ~~accomplish such restoration, reclamation, and cleanup. This~~
131 ~~section does not imply that such operator or permittee is~~
132 ~~thereby relieved of its obligations or relieved of any~~
133 ~~liabilities pursuant to any other remedies at law,~~
134 ~~administrative remedies, statutory remedies, or remedies~~
135 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
136 ~~implement this subsection, including the purchase and oversight~~
137 ~~of the bond or policy.~~

138 ~~(4) Funds distributed pursuant to subparagraphs (2) (b)3.~~
139 ~~and (11) (c)4. shall be used for:~~

140 ~~(a) Planning, preparing, and financing of infrastructure~~
141 ~~projects for job creation and capital investment, especially~~
142 ~~those related to industrial and commercial sites. Infrastructure~~
143 ~~investments may include the following public or public-private~~
144 ~~partnership facilities: stormwater systems, telecommunications~~
145 ~~facilities, roads or other remedies to transportation~~

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146 ~~impediments, nature-based tourism facilities, or other physical~~
147 ~~requirements necessary to facilitate trade and economic~~
148 ~~development activities.~~

149 ~~(b) Maximizing the use of federal, local, and private~~
150 ~~resources, including, but not limited to, those available under~~
151 ~~the Small Cities Community Development Block Grant Program.~~

152 ~~(c) Projects that improve inadequate infrastructure that~~
153 ~~has resulted in regulatory action that prohibits economic or~~
154 ~~community growth, if such projects are related to specific job~~
155 ~~creation or job retention opportunities.~~

156 ~~(5) Beginning January 1, 2004, the tax rate shall be the~~
157 ~~base rate of \$1.62 per ton severed.~~

158 ~~(6) Beginning January 1, 2005, and annually thereafter, the~~
159 ~~tax rate shall be the base rate times the base rate adjustment~~
160 ~~for the tax year as calculated by the department in accordance~~
161 ~~with subsection (8).~~

162 ~~(3)~~(7) The excise tax levied by this section applies shall
163 apply to the total production of the producer during the taxable
164 year, measured on the basis of bone-dry tons produced at the
165 point of severance.

166 ~~(8) (a) On or before March 30, 2004, and annually~~
167 ~~thereafter, the department shall calculate the base rate~~
168 ~~adjustment, if any, for phosphate rock based on the change in~~
169 ~~the unadjusted annual producer price index for the prior~~
170 ~~calendar year in relation to the unadjusted annual producer~~
171 ~~price index for calendar year 1999.~~

172 ~~(b) For the purposes of determining the base rate~~
173 ~~adjustment for any year, the base rate adjustment shall be a~~
174 ~~fraction, the numerator of which is the unadjusted annual~~

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175 ~~producer price index for the prior calendar year and the~~
176 ~~denominator of which is the unadjusted annual producer price~~
177 ~~index for calendar year 1999.~~

178 ~~(c) The department shall provide the base rate, the base~~
179 ~~rate adjustment, and the resulting tax rate to affected~~
180 ~~producers by written notice on or before April 15 of the current~~
181 ~~year.~~

182 ~~(d) If the producer price index for phosphate rock is~~
183 ~~substantially revised, the department shall make appropriate~~
184 ~~adjustment in the method used to compute the base rate~~
185 ~~adjustment under this subsection which will produce results~~
186 ~~reasonably consistent with the result that would have been~~
187 ~~obtained if the producer price index for phosphate rock had not~~
188 ~~been revised. However, the tax rate shall not be less than \$1.51~~
189 ~~per ton severed.~~

190 ~~(e) If the producer price index for phosphate rock is~~
191 ~~discontinued, a comparable index shall be selected by the~~
192 ~~department and adopted by rule.~~

193 ~~(4)(9)~~ (4) The excise tax levied on the severance of phosphate
194 rock ~~is shall be~~ in addition to any ad valorem taxes levied upon
195 the separately assessed mineral interest in the real property
196 upon which the site of severance is located, or any other tax,
197 permit, or license fee imposed by the state or its political
198 subdivisions.

199 ~~(5)(10)~~ (5) The tax levied by this section shall be collected
200 in the manner prescribed in s. 211.33.

201 ~~(11) (a) Beginning July 1, 2008, there is hereby levied a~~
202 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~
203 ~~levied by this section. The surcharge shall be levied until the~~

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204 ~~last day of the calendar quarter in which the total revenue~~
205 ~~generated by the surcharge equals \$60 million. Revenues derived~~
206 ~~from the surcharge shall be deposited into the Nonmandatory Land~~
207 ~~Reclamation Trust Fund and shall be exempt from the general~~
208 ~~revenue service charge provided in s. 215.20. Revenues derived~~
209 ~~from the surcharge shall be used to augment funds appropriated~~
210 ~~for the rehabilitation, management, and closure of the Piney~~
211 ~~Point and Mulberry sites and for approved reclamation of~~
212 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
213 ~~75 percent of the revenues from the surcharge shall be dedicated~~
214 ~~to the Piney Point and Mulberry sites.~~

215 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
216 ~~\$1.945 per ton severed and the base rate adjustment provided in~~
217 ~~subsection (6) shall not apply.~~

218 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~
219 ~~tax rate shall be the base rate of \$1.71 per ton severed.~~

220 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~
221 ~~rate shall be the base rate of \$1.61 per ton severed.~~

222 ~~3. The base rate adjustment provided in subsection (6)~~
223 ~~shall not apply until the conditions of paragraph (d) are met.~~

224 ~~(d) Beginning July 1 of the fiscal year following the date~~
225 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
226 ~~total amount of surcharge remitted by such taxpayer under~~
227 ~~paragraph (a), and each year thereafter, the excise tax rate~~
228 ~~levied on such taxpayer shall be adjusted as provided in~~
229 ~~subsection (6). The surcharge offset for each taxpayer is an~~
230 ~~amount calculated by the department equal to the cumulative~~
231 ~~difference between the amount of excise tax that would have been~~
232 ~~collected under subsections (5) and (6) and the excise tax~~

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233 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~

234 ~~(c) Beginning July 1 of the 2010-2011 fiscal year, the~~
235 ~~proceeds of all taxes, interest, and penalties imposed under~~
236 ~~this section shall be exempt from the general revenue service~~
237 ~~charge provided in s. 215.20, and shall be paid into the State~~
238 ~~Treasury as follows:~~

239 ~~1. To the credit of the Conservation and Recreation Lands~~
240 ~~Trust Fund, 21.9 percent.~~

241 ~~2. To the credit of the General Revenue Fund of the state,~~
242 ~~37.1 percent.~~

243 ~~3. For payment to counties in proportion to the number of~~
244 ~~tons of phosphate rock produced from a phosphate rock matrix~~
245 ~~located within such political boundary, 12 percent. The~~
246 ~~department shall distribute this portion of the proceeds~~
247 ~~annually based on production information reported by the~~
248 ~~producers on the annual returns for the taxable year. Any such~~
249 ~~proceeds received by a county shall be used only for phosphate-~~
250 ~~related expenses.~~

251 ~~4. For payment to counties that have been designated a~~
252 ~~rural area of critical economic concern pursuant to s. 288.0656~~
253 ~~in proportion to the number of tons of phosphate rock produced~~
254 ~~from a phosphate rock matrix located within such political~~
255 ~~boundary, 9.4 percent. The department shall distribute this~~
256 ~~portion of the proceeds annually based on production information~~
257 ~~reported by the producers on the annual returns for the taxable~~
258 ~~year. Payments under this subparagraph shall be made to the~~
259 ~~counties unless the Legislature by special act creates a local~~
260 ~~authority to promote and direct the economic development of the~~
261 ~~county. If such authority exists, payments shall be made to that~~

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262 authority.

263 ~~5. To the credit of the Nonmandatory Land Reclamation Trust~~
264 ~~Fund, 5.8 percent.~~

265 ~~6. To the credit of the Phosphate Research Trust Fund in~~
266 ~~the Division of Universities of the Department of Education, 5.8~~
267 ~~percent.~~

268 ~~7. To the credit of the Minerals Trust Fund, 8.0 percent.~~

269 (6) (a) (f) Beginning July 1 of the 2011-2012 fiscal year,
270 the proceeds of all taxes, interest, and penalties imposed under
271 this section are exempt from the general revenue service charge
272 provided in s. 215.20, and such proceeds shall be paid into the
273 State Treasury as follows:

274 1. To the credit of the Conservation and Recreation Lands
275 Trust Fund, 25.5 percent.

276 2. To the credit of the General Revenue Fund of the state,
277 35.7 percent.

278 3. For payment to counties in proportion to the number of
279 tons of phosphate rock produced from a phosphate rock matrix
280 located within such political boundary, 12.8 percent. The
281 department shall distribute this portion of the proceeds
282 annually based on production information reported by the
283 producers on the annual returns for the taxable year. Any such
284 proceeds received by a county shall be used only for phosphate-
285 related expenses.

286 4. For payment to counties that have been designated as a
287 rural area of critical economic concern pursuant to s. 288.0656
288 in proportion to the number of tons of phosphate rock produced
289 from a phosphate rock matrix located within such political
290 boundary, 10.0 percent. The department shall distribute this

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291 portion of the proceeds annually based on production information
292 reported by the producers on the annual returns for the taxable
293 year. Payments under this subparagraph shall be made to the
294 counties unless the Legislature by special act creates a local
295 authority to promote and direct the economic development of the
296 county. If such authority exists, payments shall be made to that
297 authority.

298 5. To the credit of the Nonmandatory Land Reclamation Trust
299 Fund, 6.2 percent.

300 6. To the credit of the Phosphate Research Trust Fund in
301 the Division of Universities of the Department of Education, 6.2
302 percent.

303 7. To the credit of the Minerals Trust Fund, 3.6 percent.

304 (b) Notwithstanding paragraph (a), from January 1, 2015,
305 until December 31, 2022, the proceeds of all taxes, interest,
306 and penalties imposed under this section are exempt from the
307 general revenue service charge provided in s. 215.20, and such
308 proceeds shall be paid to the State Treasury as follows:

309 1. To the credit of the Conservation and Recreation Lands
310 Trust Fund, 22.8 percent.

311 2. To the credit of the General Revenue Fund of the state,
312 31.9 percent.

313 3. For payment to counties pursuant to subparagraph (a)3.,
314 11.5 percent.

315 4. For payment to counties pursuant to subparagraph (a)4.,
316 8.9 percent.

317 5. To the credit of the Nonmandatory Land Reclamation Trust
318 Fund, 16.1 percent.

319 6. To the credit of the Phosphate Research Trust Fund in

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320 the Division of Universities of the Department of Education, 5.6
321 percent.

322 7. To the credit of the Minerals Trust Fund, 3.2 percent.

323 (c)~~(g)~~ For purposes of this section, "phosphate-related
324 expenses" means those expenses that provide for infrastructure
325 or services in support of the phosphate industry, reclamation or
326 restoration of phosphate lands, community infrastructure on such
327 reclaimed lands, and similar expenses directly related to
328 support of the industry.

329 Section 2. Subsection (6) of section 212.03, Florida
330 Statutes, is amended to read:

331 212.03 Transient rentals tax; rate, procedure, enforcement,
332 exemptions.—

333 (6) (a) It is the legislative intent that every person is
334 engaging in a taxable privilege who leases or rents parking or
335 storage spaces for motor vehicles in parking lots or garages,
336 including storage facilities for towed vehicles, who leases or
337 rents docking or storage spaces for boats in boat docks or
338 marinas, or who leases or rents tie-down or storage space for
339 aircraft at airports. For the exercise of this privilege, a tax
340 is hereby levied at the rate of 6 percent on the total rental
341 charged.

342 (b) Charges for parking, docking, tie-down, or storage
343 arising from a lawful impoundment are not taxable. As used in
344 this paragraph, the term "lawful impoundment" means the storing
345 of or having custody over an aircraft, boat, or motor vehicle
346 by, or at the direction of, a local, state, or federal law
347 enforcement agency which the owner or the owner's representative
348 is not authorized to enter upon, have access to, or remove

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349 without the consent of the law enforcement agency.

350 Section 3. Effective upon this act becoming a law,
351 subsections (1) and (3) of section 212.07, Florida Statutes, are
352 amended to read:

353 212.07 Sales, storage, use tax; tax added to purchase
354 price; dealer not to absorb; liability of purchasers who cannot
355 prove payment of the tax; penalties; general exemptions.—

356 (1) (a) The privilege tax herein levied measured by retail
357 sales shall be collected by the dealers from the purchaser or
358 consumer.

359 (b) A resale must be in strict compliance with s. 212.18
360 and the rules and regulations, and any dealer who makes a sale
361 for resale which is not in strict compliance with s. 212.18 and
362 the rules and regulations is ~~shall himself or herself be~~ liable
363 for and shall pay the tax. Any dealer who makes a sale for
364 resale shall document the exempt nature of the transaction, as
365 established by rules promulgated by the department, by retaining
366 a copy of the purchaser's resale certificate. In lieu of
367 maintaining a copy of the certificate, a dealer may document,
368 before ~~prior to~~ the time of sale, an authorization number
369 provided telephonically or electronically by the department, or
370 by such other means established by rule of the department. The
371 dealer may rely on a resale certificate issued pursuant to s.
372 212.18(3)(d) ~~s. 212.18(3)(e)~~, valid at the time of receipt from
373 the purchaser, without seeking annual verification of the resale
374 certificate if the dealer makes recurring sales to a purchaser
375 in the normal course of business on a continual basis. As used
376 in ~~For purposes of~~ this paragraph, the term "recurring sales to
377 a purchaser in the normal course of business" refers to a sale

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378 in which the dealer extends credit to the purchaser and records
379 the debt as an account receivable, or in which the dealer sells
380 to a purchaser who has an established cash or C.O.D. account,
381 similar to an open credit account. For purposes of this
382 paragraph, purchases are made from a selling dealer on a
383 continual basis if the selling dealer makes, in the normal
384 course of business, sales to the purchaser at least ~~no less~~
385 ~~frequently than~~ once in every 12-month period. A dealer may,
386 through the informal protest provided for in s. 213.21 and the
387 rules of the Department of Revenue, provide the department with
388 evidence of the exempt status of a sale. Consumer certificates
389 of exemption executed by those exempt entities that were
390 registered with the department at the time of sale, resale
391 certificates provided by purchasers who were active dealers at
392 the time of sale, and verification by the department of a
393 purchaser's active dealer status at the time of sale in lieu of
394 a resale certificate shall be accepted by the department when
395 submitted during the protest period, but may not be accepted in
396 any proceeding under chapter 120 or any circuit court action
397 instituted under chapter 72.

398 (c) Unless the purchaser of tangible personal property that
399 is incorporated into tangible personal property manufactured,
400 produced, compounded, processed, or fabricated for one's own use
401 and subject to the tax imposed under s. 212.06(1)(b) or is
402 purchased for export under s. 212.06(5)(a)1. extends a
403 certificate in compliance with the rules of the department, the
404 dealer is ~~shall himself or herself be~~ liable for and shall pay
405 the tax.

406 (3) (a) ~~A~~ Any dealer who fails, neglects, or refuses to

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407 collect the tax or fees imposed under this chapter herein
408 ~~provided, either~~ by himself or herself or through the dealer's
409 agents or employees, ~~is,~~ in addition to the penalty of being
410 liable for and paying the tax ~~himself or herself,~~ commits guilty
411 ~~of~~ a misdemeanor of the first degree, punishable as provided in
412 s. 775.082 or s. 775.083.

413 (b) A dealer who willfully fails to collect a tax or fee
414 after the department provides notice of the duty to collect the
415 tax or fee is liable for a specific penalty of 100 percent of
416 the uncollected tax or fee. This penalty is in addition to any
417 other penalty that may be imposed by law. A dealer who willfully
418 fails to collect taxes or fees totaling:

419 1. Less than \$300:

420 a. For a first offense, commits a misdemeanor of the second
421 degree, punishable as provided in s. 775.082 or s. 775.083.

422 b. For a second offense, commits a misdemeanor of the first
423 degree, punishable as provided in s. 775.082 or s. 775.083.

424 c. For a third or subsequent offense, commits a felony of
425 the third degree, punishable as provided in s. 775.082, s.
426 775.083, or s. 775.084.

427 2. An amount equal to \$300 or more, but less than \$20,000,
428 commits a felony of the third degree, punishable as provided in
429 s. 775.082, s. 775.083, or s. 775.084.

430 3. An amount equal to \$20,000 or more, but less than
431 \$100,000, commits a felony of the second degree, punishable as
432 provided in s. 775.082, s. 775.083, or s. 775.084.

433 4. An amount equal to \$100,000 or more, commits a felony of
434 the first degree, punishable as provided in s. 775.082, s.
435 775.083, or s. 775.084.

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436 (c) The department shall give written notice of the duty to
437 collect taxes or fees to the dealer by personal service, by
438 sending notice to the dealer's last known address by registered
439 mail, or by both personal service and mail.

440 Section 4. Paragraph (hhh) is added to subsection (7) of
441 section 212.08, Florida Statutes, to read:

442 212.08 Sales, rental, use, consumption, distribution, and
443 storage tax; specified exemptions.—The sale at retail, the
444 rental, the use, the consumption, the distribution, and the
445 storage to be used or consumed in this state of the following
446 are hereby specifically exempt from the tax imposed by this
447 chapter.

448 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
449 entity by this chapter do not inure to any transaction that is
450 otherwise taxable under this chapter when payment is made by a
451 representative or employee of the entity by any means,
452 including, but not limited to, cash, check, or credit card, even
453 when that representative or employee is subsequently reimbursed
454 by the entity. In addition, exemptions provided to any entity by
455 this subsection do not inure to any transaction that is
456 otherwise taxable under this chapter unless the entity has
457 obtained a sales tax exemption certificate from the department
458 or the entity obtains or provides other documentation as
459 required by the department. Eligible purchases or leases made
460 with such a certificate must be in strict compliance with this
461 subsection and departmental rules, and any person who makes an
462 exempt purchase with a certificate that is not in strict
463 compliance with this subsection and the rules is liable for and
464 shall pay the tax. The department may adopt rules to administer

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465 this subsection.

466 (hhh) Accessible taxicabs.-The sale or lease of accessible
467 taxicabs is exempt from the tax imposed by this chapter. As used
468 in this paragraph, the term "accessible taxicab" means a
469 chauffeur-driven taxi, limousine, sedan, van, or other passenger
470 vehicle for which an operator is hired for the transportation of
471 persons for compensation; which transports eight passengers or
472 fewer; is equipped with a lift or ramp designed specifically to
473 transport physically disabled persons or contains any other
474 device designed to permit access to, and enable the
475 transportation of, physically disabled persons, including
476 persons who use wheelchairs, motorized wheelchairs, or similar
477 mobility aids; which complies with the accessibility
478 requirements of the Americans with Disabilities Act of 1990, 49
479 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of
480 whether such requirements would apply under federal law; and
481 meets all applicable federal motor vehicle safety standards and
482 regulations adopted thereunder. If the lift or ramp or any other
483 device is installed through an aftermarket conversion of a stock
484 vehicle, only the value of the conversion is exempt from the tax
485 imposed by this chapter.

486 Section 5. Effective upon this act becoming a law,
487 paragraph (d) of subsection (2) of section 212.12, Florida
488 Statutes, is amended to read:

489 212.12 Dealer's credit for collecting tax; penalties for
490 noncompliance; powers of Department of Revenue in dealing with
491 delinquents; brackets applicable to taxable transactions;
492 records required.-

493 (2)

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494 (d) A ~~Any~~ person who makes a false or fraudulent return
495 with a willful intent to evade payment of any tax or fee imposed
496 under this chapter ~~is;~~ ~~any person who, after the department's~~
497 ~~delivery of a written notice to the person's last known address~~
498 ~~specifically alerting the person of the requirement to register~~
499 ~~the person's business as a dealer, intentionally fails to~~
500 ~~register the business; and any person who, after the~~
501 ~~department's delivery of a written notice to the person's last~~
502 ~~known address specifically alerting the person of the~~
503 ~~requirement to collect tax on specific transactions,~~
504 ~~intentionally fails to collect such tax, shall, in addition to~~
505 ~~the other penalties provided by law, be liable for a specific~~
506 ~~penalty of 100 percent of any unreported or any uncollected tax~~
507 ~~or fee.~~ This penalty is in addition to any other penalty
508 provided by law. A person who makes a false or fraudulent return
509 with a willful intent to evade payment of taxes or fees
510 totaling:

511 1. Less than \$300:

512 a. For a first offense, commits a misdemeanor of the second
513 degree, punishable as provided in s. 775.082 or s. 775.083.

514 b. For a second offense, commits a misdemeanor of the first
515 degree, punishable as provided in s. 775.082 or s. 775.083.

516 c. For a third or subsequent offense, commits a felony of
517 the third degree, punishable as provided in s. 775.082, s.
518 775.083, or s. 775.084.

519 2. An amount equal to \$300 or more, but less than \$20,000,
520 commits a felony of the third degree, punishable as provided in
521 s. 775.082, s. 775.083, or s. 775.084.

522 3. An amount equal to \$20,000 or more, but less than

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523 \$100,000, commits a felony of the second degree, punishable as
524 provided in s. 775.082, s. 775.083, or s. 775.084.

525 4. An amount equal to \$100,000 or more, commits a felony of
526 the first degree, punishable and, upon conviction, for fine and
527 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.
528 Delivery of written notice may be made by certified mail, or by
529 the use of such other method as is documented as being necessary
530 and reasonable under the circumstances. The civil and criminal
531 penalties imposed herein for failure to comply with a written
532 notice alerting the person of the requirement to register the
533 person's business as a dealer or to collect tax on specific
534 transactions shall not apply if the person timely files a
535 written challenge to such notice in accordance with procedures
536 established by the department by rule or the notice fails to
537 clearly advise that failure to comply with or timely challenge
538 the notice will result in the imposition of the civil and
539 criminal penalties imposed herein.

540 1. If the total amount of unreported or uncollected taxes
541 or fees is less than \$300, the first offense resulting in
542 conviction is a misdemeanor of the second degree, the second
543 offense resulting in conviction is a misdemeanor of the first
544 degree, and the third and all subsequent offenses resulting in
545 conviction is a misdemeanor of the first degree, and the third
546 and all subsequent offenses resulting in conviction are felonies
547 of the third degree.

548 2. If the total amount of unreported or uncollected taxes
549 or fees is \$300 or more but less than \$20,000, the offense is a
550 felony of the third degree.

551 3. If the total amount of unreported or uncollected taxes

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552 ~~or fees is \$20,000 or more but less than \$100,000, the offense~~
553 ~~is a felony of the second degree.~~

554 ~~4. If the total amount of unreported or uncollected taxes~~
555 ~~or fees is \$100,000 or more, the offense is a felony of the~~
556 ~~first degree.~~

557 Section 6. Subsection (4) of section 212.14, Florida
558 Statutes, is amended to read:

559 212.14 Departmental powers; hearings; distress warrants;
560 bonds; subpoenas and subpoenas duces tecum.-

561 (4) (a) ~~In all cases where it is necessary to ensure~~
562 ~~compliance with the provisions of this chapter,~~ The department
563 shall require a cash deposit, bond, or other security as a
564 condition to a person obtaining or retaining a dealer's
565 certificate of registration under this chapter, if necessary, to
566 ensure compliance with this chapter. ~~The~~ Such bond must ~~shall~~ be
567 in the form and such amount as the department deems appropriate
568 under the particular circumstances. A ~~Every~~ person who fails
569 ~~failing~~ to produce such cash deposit, bond, or other security as
570 required in this subsection may ~~provided for herein shall not be~~
571 ~~entitled to~~ obtain or retain a dealer's certificate of
572 registration under this chapter. If requested by the department,
573 ~~and the Department of Legal Affairs may~~ is hereby authorized to
574 ~~proceed by injunction, when so requested by the Department of~~
575 ~~Revenue,~~ to prevent the ~~such~~ person from doing business subject
576 to the provisions of this chapter until the ~~such~~ cash deposit,
577 bond, or other security is posted with the department. The, ~~and~~
578 ~~any~~ temporary injunction ~~for this purpose~~ may be granted by any
579 judge or chancellor authorized by law to grant injunctions. The
580 department may sell any security ~~required to be deposited~~

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581 pursuant to this section ~~may be sold by the department~~ at public
582 sale if ~~it becomes~~ necessary ~~so to do~~ in order to recover any
583 tax, interest, or penalty due. Notice of the such sale may be
584 served personally or by mail upon the person who deposited the
585 ~~such~~ security. Notice ~~if~~ by mail is sufficient if ~~the,~~ notice is
586 sent to the last known address of the person as shown ~~the same~~
587 ~~appears~~ on the records of the department ~~shall be sufficient for~~
588 ~~the purpose of this requirement~~. Upon the such sale, the
589 department shall return the surplus, if any, above the amount
590 due ~~under this chapter shall be returned~~ to the person who
591 deposited the security.

592 (b) As used in this subsection, the term "person" has the
593 same meaning as defined in s. 212.02(12) and also includes:

594 1. An individual or entity owning a controlling interest in
595 an entity;

596 2. An individual or entity who has acquired an ownership
597 interest or a controlling interest in a business that would be
598 otherwise liable for posting a cash deposit, bond, or other
599 security, unless the department has determined that the
600 individual or entity is not liable for taxes, interest, or
601 penalties under s. 213.758; or

602 3. An individual or entity seeking to obtain a dealer's
603 certificate of registration for a business that will be operated
604 at the same location as a previous business that otherwise would
605 have been liable for posting a cash deposit, bond, or other
606 security, and the individual or entity does not provide evidence
607 that the business was acquired for consideration in an arms-
608 length transaction.

609 (c) The department may adopt rules to administer this

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610 subsection.

611 Section 7. Effective upon this act becoming a law,
612 subsection (3) of section 212.18, Florida Statutes, is amended
613 to read:

614 212.18 Administration of law; registration of dealers;
615 rules.—

616 (3) (a) Every person desiring to engage in or conduct
617 business in this state as a dealer, ~~as defined in this chapter,~~
618 or to lease, rent, or let or grant licenses in living quarters
619 or sleeping or housekeeping accommodations in hotels, apartment
620 houses, roominghouses, or tourist or trailer camps that are
621 subject to tax under s. 212.03, or to lease, rent, or let or
622 grant licenses in real property, ~~as defined in this chapter,~~ and
623 every person who sells or receives anything of value by way of
624 admissions, must file with the department an application for a
625 certificate of registration for each place of business. The
626 application must include, ~~showing~~ the names of the persons who
627 have interests in the ~~such~~ business and their residences, the
628 address of the business, and ~~such~~ other data reasonably required
629 by ~~as~~ the department ~~may reasonably require~~. However, owners and
630 operators of vending machines or newspaper rack machines are
631 required to obtain only one certificate of registration for each
632 county in which the ~~such~~ machines are located. The department,
633 ~~by rule,~~ may authorize by rule a dealer that uses independent
634 sellers to sell its merchandise to remit tax on the retail sales
635 price charged to the ultimate consumer in lieu of having the
636 independent seller register as a dealer and remit the tax. The
637 department may appoint the county tax collector as the
638 department's agent to accept applications for registrations. The

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639 application must be made to the department before the person,
640 firm, copartnership, or corporation engages ~~may engage~~ in such
641 business, and it must be accompanied by a registration fee of
642 \$5. However, a registration fee is not required to accompany an
643 application to engage in or conduct business to make mail order
644 sales. The department may waive the registration fee for
645 applications submitted through the department's Internet
646 registration process.

647 (b) The department, upon receipt of the ~~such~~ application,
648 shall ~~will~~ grant to the applicant a separate certificate of
649 registration for each place of business, which certificate may
650 be canceled by the department or its designated assistants for
651 any failure by the certificateholder to comply with any of the
652 provisions of this chapter. The certificate is not assignable
653 and is valid only for the person, firm, copartnership, or
654 corporation to which the certificate is issued. The certificate
655 must be displayed at all times ~~placed~~ in a conspicuous place in
656 the business or businesses for which it is issued ~~and must be~~
657 ~~displayed at all times~~. Except as provided in this subsection, a
658 ~~no~~ person may not ~~shall~~ engage in the business of selling or
659 leasing tangible personal property or services or as a dealer or
660 in leasing, renting, or letting of or granting licenses in
661 living quarters or sleeping or housekeeping accommodations in
662 hotels, apartment houses, roominghouses, tourist or trailer
663 camps, or real property, or in selling as hereinbefore defined,
664 ~~nor shall any person sell or receiving~~ receive anything of value
665 by way of admissions, without a valid first ~~having obtained such~~
666 a certificate. ~~A or after such certificate has been canceled; no~~
667 person may not ~~shall~~ receive a any license from any authority

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668 within the state to engage in any such business without a valid
669 certificate ~~first having obtained such a certificate or after~~
670 ~~such certificate has been canceled. The engaging in the business~~
671 ~~of selling or leasing tangible personal property or services or~~
672 ~~as a dealer, as defined in this chapter, or the engaging in~~
673 ~~leasing, renting, or letting of or granting licenses in living~~
674 ~~quarters or sleeping or housekeeping accommodations in hotels,~~
675 ~~apartment houses, roominghouses, or tourist or trailer camps~~
676 ~~that are taxable under this chapter, or real property, or the~~
677 ~~engaging in the business of selling or receiving anything of~~
678 ~~value by way of admissions, without such certificate first being~~
679 ~~obtained or after such certificate has been canceled by the~~
680 ~~department, is prohibited.~~

681 (c)1. A ~~The failure or refusal of any person who engages in~~
682 acts requiring a certificate of registration under this
683 subsection who fails or refuses to register, commits, firm,
684 copartnership, or corporation to so qualify when required
685 hereunder is a misdemeanor of the first degree, punishable as
686 provided in s. 775.082 or s. 775.083. Such acts are, or subject
687 to injunctive proceedings as provided by law. A person who
688 engages in acts requiring a certificate of registration and who
689 fails or refuses to register is also subject ~~Such failure or~~
690 ~~refusal also subjects the offender~~ to a \$100 initial
691 registration fee in lieu of the \$5 registration fee required by
692 authorized in paragraph (a). However, the department may waive
693 the increase in the registration fee if it finds ~~is determined~~
694 ~~by the department~~ that the failure to register was due to
695 reasonable cause and not to willful negligence, willful neglect,
696 or fraud.

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697 2. A person who willfully fails to register as a dealer
698 after the department provides notice of the duty to register
699 commits a felony of the third degree, punishable as provided in
700 s. 775.082, s. 775.083, or s. 775.084. The department shall give
701 written notice of the duty to register to the person by personal
702 service, by sending notice by registered mail to the person's
703 last known address, or by both personal service and mail.

704 ~~(d)(e)~~ In addition to the certificate of registration, the
705 department shall provide to each newly registered dealer an
706 initial resale certificate that is ~~will be~~ valid for the
707 remainder of the period of issuance. The department shall
708 provide each active dealer with an annual resale certificate. As
709 used in ~~For purposes of~~ this section, the term "active dealer"
710 means a person who is currently registered with the department
711 and who is required to file at least once during each applicable
712 reporting period.

713 ~~(e)(d)~~ The department may revoke a ~~any~~ dealer's certificate
714 of registration if ~~when~~ the dealer fails to comply with this
715 chapter. Before the ~~Prior to~~ revocation of a dealer's
716 certificate of registration, the department must schedule an
717 informal conference at which the dealer may present evidence
718 regarding the department's intended revocation or enter into a
719 compliance agreement with the department. The department must
720 notify the dealer of its intended action and the time, place,
721 and date of the scheduled informal conference by written notice
722 ~~notification~~ sent by United States mail to the dealer's last
723 known address of record furnished by the dealer on a form
724 prescribed by the department. The dealer is required to attend
725 the informal conference and present evidence refuting the

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726 department's intended revocation or enter into a compliance
727 agreement with the department which resolves the dealer's
728 failure to comply with this chapter. The department shall issue
729 an administrative complaint under s. 120.60 if the dealer fails
730 to attend the department's informal conference, fails to enter
731 into a compliance agreement with the department resolving the
732 dealer's noncompliance with this chapter, or fails to comply
733 with the executed compliance agreement.

734 (f) ~~(e)~~ As used in this paragraph, the term "exhibitor"
735 means a person who enters into an agreement authorizing the
736 display of tangible personal property or services at a
737 convention or a trade show. The following provisions apply to
738 the registration of exhibitors as dealers under this chapter:

739 1. An exhibitor whose agreement prohibits the sale of
740 tangible personal property or services subject to the tax
741 imposed in this chapter is not required to register as a dealer.

742 2. An exhibitor whose agreement provides for the sale at
743 wholesale only of tangible personal property or services subject
744 to the tax imposed in this chapter must obtain a resale
745 certificate from the purchasing dealer but is not required to
746 register as a dealer.

747 3. An exhibitor whose agreement authorizes the retail sale
748 of tangible personal property or services subject to the tax
749 imposed in this chapter must register as a dealer and collect
750 the tax imposed under this chapter on such sales.

751 4. Any exhibitor who makes a mail order sale pursuant to s.
752 212.0596 must register as a dealer.

753
754 Any person who conducts a convention or a trade show must make

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755 his or her ~~their~~ exhibitor's agreements available to the
756 department for inspection and copying.

757 Section 8. Effective upon this act becoming a law,
758 subsection (5) of section 213.13, Florida Statutes, is amended
759 to read:

760 213.13 Electronic remittance and distribution of funds
761 collected by clerks of the court.—

762 (5) All court-related collections, including fees, fines,
763 reimbursements, court costs, and other court-related funds that
764 the clerks must remit to the state pursuant to law, must be
765 transmitted electronically by the 10th ~~20th~~ day of the month
766 immediately following the month in which the funds are
767 collected.

768 Section 9. Effective upon this act becoming a law, section
769 213.295, Florida Statutes, is created to read:

770 213.295 Automated sales suppression devices.—

771 (1) As used in this section, the term:

772 (a) "Automated sales suppression device" or "zapper" means
773 a software program that falsifies the electronic records of
774 electronic cash registers or other point-of-sale systems,
775 including, but not limited to, transaction data and transaction
776 reports. The term includes the software program, any device that
777 carries the software program, or an Internet link to the
778 software program.

779 (b) "Electronic cash register" means a device that keeps a
780 register or supporting documents through the use of an
781 electronic device or computer system designed to record
782 transaction data for the purpose of computing, compiling, or
783 processing retail sales transaction data.

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784 (c) "Phantom-ware" means a hidden programming option
785 embedded in the operating system of an electronic cash register
786 or hardwired into the electronic cash register which can be used
787 to create a second set of records or to eliminate or manipulate
788 transaction records, which records may or may not be preserved
789 in a digital format, in order to represent the true or
790 manipulated record of a transaction in the electronic cash
791 register.

792 (d) "Transaction data" includes data identifying an item
793 purchased by a customer; the price for an item; a taxability
794 determination for an item; a segregated tax amount for each
795 taxed item; the amount of cash or credit tendered; the net
796 amount returned to the customer in change; the date and time of
797 the purchase; the name, address, and identification number of
798 the vendor; and the receipt or invoice number of the
799 transaction.

800 (e) "Transaction report" means:

801 1. A report that contains, but is not limited to,
802 documentation of the sales, taxes, or fees collected; media
803 totals; and discount voids at an electronic cash register, and
804 that is printed on a cash register tape at the end of a day or a
805 shift; or

806 2. A report that documents every action at an electronic
807 cash register and that is stored electronically.

808 (2) A person may not knowingly sell, purchase, install,
809 transfer, possess, utilize, or access any automated sales
810 suppression device, zapper, or phantom-ware.

811 (3) (a) A person who violates this section commits a felony
812 of the third degree, punishable as provided in s. 775.082, s.

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813 775.083, or s. 775.084.

814 (b) A person who violates this section is liable for all
815 taxes, fees, penalties, and interest due the state as a result
816 of the use of an automated sales suppression device, zapper, or
817 phantom-ware and shall forfeit to the state as an additional
818 penalty all profits associated with the sale or use of an
819 automated sales suppression device, zapper, or phantom-ware.

820 (4) An automated sales suppression device, zapper, phantom-
821 ware, or any device containing such device or software is a
822 contraband article under ss. 932.701-932.706, the Florida
823 Contraband Forfeiture Act.

824 Section 10. Paragraph (a) of subsection (2) of section
825 213.756, Florida Statutes, is amended to read:

826 213.756 Funds collected are state tax funds.—

827 (2) (a) In any action by a purchaser against a retailer,
828 dealer, or vendor to obtain a refund of or to otherwise recover
829 taxes, fees, or surcharges collected by the retailer, dealer, or
830 vendor from the purchaser:

831 1. The purchaser ~~in the action~~ has the burden of proving
832 all elements of its claim ~~for a refund~~ by clear and convincing
833 evidence;

834 2. The purchaser's sole remedy ~~in the action~~ is damages
835 measured by the difference between what the retailer, dealer, or
836 vendor collected as a tax, fee, or surcharge and what the
837 retailer, dealer, or vendor paid to the taxing authority, plus
838 any discount or collection allowance authorized by law and taken
839 by the retailer, dealer, or vendor; ~~and~~

840 3. It is an affirmative defense to the action if ~~when~~ the
841 retailer, dealer, or vendor remitted the amount collected from

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842 the purchaser to the appropriate taxing authority, less any
843 discount or collection allowance authorized by law; and-

844 4. It is an absolute defense to any claim if the retailer,
845 dealer, or vendor collected the amount pursuant to an agreement
846 with the Department of Revenue and remitted the amount collected
847 from the purchaser to the appropriate taxing authority, less any
848 discount or collection allowance authorized by law.

849 Section 11. Paragraph (b) of subsection (1) of section
850 220.153, Florida Statutes, is amended to read:

851 220.153 Apportionment by sales factor.-

852 (1) DEFINITIONS.-As used in this section, the term:

853 (b) "Qualified capital expenditures" means expenditures in
854 this state for purposes substantially related to a business's
855 production or sale of goods or services. The expenditure must
856 fund the acquisition of additional real property (land,
857 buildings, including appurtenances, fixtures and fixed
858 equipment, structures, etc.), including additions, replacements,
859 major repairs, and renovations to real property which materially
860 extend its useful life or materially improve or change its
861 functional use and the furniture and equipment necessary to
862 furnish and operate a new or improved facility. The term
863 "qualified capital expenditures" does not include an expenditure
864 for a passive investment ~~or for an investment intended for the~~
865 ~~accumulation of reserves or the realization of profit for~~
866 ~~distribution to any person holding an ownership interest in the~~
867 ~~business~~. The term "qualified capital expenditures" does not
868 include expenditures to acquire an existing business or
869 expenditures in excess of \$125 million to acquire land or
870 buildings.

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871 Section 12. Subsection (4) of section 322.142, Florida
872 Statutes, is amended to read:

873 322.142 Color photographic or digital imaged licenses.—

874 (4) The department may maintain a film negative or print
875 file. The department shall maintain a record of the digital
876 image and signature of the licensees, together with other data
877 required by the department for identification and retrieval.
878 Reproductions from the file or digital record are exempt from
879 ~~the provisions of s. 119.07(1)~~ and shall be made and issued only
880 for departmental administrative purposes; for the issuance of
881 duplicate licenses; in response to law enforcement agency
882 requests; to the Department of Business and Professional
883 Regulation pursuant to an interagency agreement for the purpose
884 of accessing digital images for reproduction of licenses issued
885 by the Department of Business and Professional Regulation; to
886 the Department of State pursuant to an interagency agreement to
887 facilitate determinations of eligibility of voter registration
888 applicants and registered voters in accordance with ss. 98.045
889 and 98.075; to the Department of Revenue pursuant to an
890 interagency agreement for use in establishing paternity and
891 establishing, modifying, or enforcing support obligations in
892 Title IV-D cases; to the Department of Revenue for use in
893 establishing positive identification for tax administration
894 purposes; to the Department of Children and Family Services
895 pursuant to an interagency agreement to conduct protective
896 investigations under part III of chapter 39 and chapter 415; to
897 the Department of Children and Family Services pursuant to an
898 interagency agreement specifying the number of employees in each
899 of that department's regions to be granted access to the records

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900 for use as verification of identity to expedite the
901 determination of eligibility for public assistance and for use
902 in public assistance fraud investigations; or to the Department
903 of Financial Services pursuant to an interagency agreement to
904 facilitate the location of owners of unclaimed property, the
905 validation of unclaimed property claims, and the identification
906 of fraudulent or false claims.

907 Section 13. Subsection (5) of section 336.021, Florida
908 Statutes, is amended to read:

909 336.021 County transportation system; levy of ninth-cent
910 fuel tax on motor fuel and diesel fuel.—

911 (5) All impositions of the tax shall be levied before
912 October ~~July~~ 1 of each year to be effective January 1 of the
913 following year. However, levies of the tax which were in effect
914 on July 1, 2002, and which expire on August 31 of any year may
915 be reimposed at the current authorized rate to be effective
916 September 1 of the year of expiration. All impositions shall be
917 required to end on December 31 of a year. A decision to rescind
918 the tax may ~~shall~~ not take effect on any date other than
919 December 31 and requires ~~shall require~~ a minimum of 60 days'
920 notice to the department of such decision.

921 Section 14. Paragraphs (a) and (b) of subsection (1) and
922 paragraph (a) of subsection (5) of section 336.025, Florida
923 Statutes, are amended to read:

924 336.025 County transportation system; levy of local option
925 fuel tax on motor fuel and diesel fuel.—

926 (1) (a) In addition to other taxes allowed by law, there may
927 be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-
928 cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option

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929 fuel tax upon every gallon of motor fuel and diesel fuel sold in
930 a county and taxed under the provisions of part I or part II of
931 chapter 206.

932 1. All impositions and rate changes of the tax shall be
933 levied before October ~~July~~ 1 to be effective January 1 of the
934 following year for a period not to exceed 30 years, and the
935 applicable method of distribution shall be established pursuant
936 to subsection (3) or subsection (4). However, levies of the tax
937 which were in effect on July 1, 2002, and which expire on August
938 31 of any year may be reimposed at the current authorized rate
939 effective September 1 of the year of expiration. Upon
940 expiration, the tax may be relieved if ~~provided that~~ a
941 redetermination of the method of distribution is made as
942 provided in this section.

943 2. County and municipal governments shall use ~~utilize~~
944 moneys received pursuant to this paragraph only for
945 transportation expenditures.

946 3. Any tax levied pursuant to this paragraph may be
947 extended on a majority vote of the governing body of the county.
948 A redetermination of the method of distribution shall be
949 established pursuant to subsection (3) or subsection (4), if,
950 after July 1, 1986, the tax is extended or the tax rate changed,
951 for the period of extension or for the additional tax.

952 (b) In addition to other taxes allowed by law, there may be
953 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
954 4-cent, or 5-cent local option fuel tax upon every gallon of
955 motor fuel sold in a county and taxed under the provisions of
956 part I of chapter 206. The tax shall be levied by an ordinance
957 adopted by a majority plus one vote of the membership of the

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958 governing body of the county or by referendum.

959 1. All impositions and rate changes of the tax shall be
960 levied before October ~~July~~ 1, to be effective January 1 of the
961 following year. However, levies of the tax which were in effect
962 on July 1, 2002, and which expire on August 31 of any year may
963 be reimposed at the current authorized rate effective September
964 1 of the year of expiration.

965 2. The county may, prior to levy of the tax, establish by
966 interlocal agreement with one or more municipalities located
967 therein, representing a majority of the population of the
968 incorporated area within the county, a distribution formula for
969 dividing the entire proceeds of the tax among county government
970 and all eligible municipalities within the county. If no
971 interlocal agreement is adopted before the effective date of the
972 tax, tax revenues shall be distributed pursuant to ~~the~~
973 ~~provisions of~~ subsection (4). If no interlocal agreement exists,
974 a new interlocal agreement may be established before ~~prior to~~
975 June 1 of any year pursuant to this subparagraph. However, any
976 interlocal agreement agreed to under this subparagraph after the
977 initial levy of the tax or change in the tax rate authorized in
978 this section may not ~~shall under no circumstances~~ materially or
979 adversely affect the rights of holders of outstanding bonds that
980 ~~which~~ are backed by taxes authorized by this paragraph, and the
981 amounts distributed to the county government and each
982 municipality may ~~shall~~ not be reduced below the amount necessary
983 for the payment of principal and interest and reserves for
984 principal and interest as required under the covenants of any
985 bond resolution outstanding on the date of establishment of the
986 new interlocal agreement.

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987 3. County and municipal governments shall use moneys
988 received pursuant to this paragraph for transportation
989 expenditures needed to meet the requirements of the capital
990 improvements element of an adopted comprehensive plan or for
991 expenditures needed to meet immediate local transportation
992 problems and for other transportation-related expenditures that
993 are critical for building comprehensive roadway networks by
994 local governments. For purposes of this paragraph, expenditures
995 for the construction of new roads, the reconstruction or
996 resurfacing of existing paved roads, or the paving of existing
997 graded roads shall be deemed to increase capacity and such
998 projects shall be included in the capital improvements element
999 of an adopted comprehensive plan. Expenditures for purposes of
1000 this paragraph may ~~shall~~ not include routine maintenance of
1001 roads.

1002 (5) (a) By July 1 of each year, the county shall notify the
1003 Department of Revenue of the rate of the taxes levied pursuant
1004 to paragraphs (1) (a) and (b), and of its decision to rescind or
1005 change the rate of a tax, if applicable, and shall provide the
1006 department with a certified copy of the interlocal agreement
1007 established under subparagraph (1) (b)2. or subparagraph (3) (a)1.
1008 with distribution proportions established by such agreement or
1009 pursuant to subsection (4), if applicable. A decision to rescind
1010 a tax may ~~shall~~ not take effect on any date other than December
1011 31 and requires ~~shall require~~ a minimum of 60 days' notice to
1012 the Department of Revenue of such decision.

1013 Section 15. Effective upon this act becoming a law,
1014 paragraph (h) of subsection (3) of section 443.131, Florida
1015 Statutes, is amended to read:

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1016 443.131 Contributions.—

1017 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
1018 EXPERIENCE.—

1019 (h) *Additional conditions for variation from the standard*
1020 *rate.*—An employer's contribution rate may not be reduced below
1021 the standard rate under this section unless:

1022 1. All contributions, reimbursements, interest, and
1023 penalties incurred by the employer for wages paid by him or her
1024 in all previous calendar quarters, except the 4 calendar
1025 quarters immediately preceding the calendar quarter or calendar
1026 year for which the benefit ratio is computed, are paid; ~~and~~

1027 2. The employer has produced for inspection and copying all
1028 work records in his or her possession, custody, or control which
1029 were requested by the Department of Economic Opportunity or its
1030 tax collection service provider pursuant to s. 443.171(5); and

1031 ~~3.2. The employer has entitled to a rate reduction must~~
1032 ~~have~~ at least one annual payroll as defined in subparagraph
1033 (b)1. unless the employer is eligible for additional credit
1034 under the Federal Unemployment Tax Act. If the Federal
1035 Unemployment Tax Act is amended or repealed in a manner
1036 affecting credit under the federal act, this section applies
1037 only to the extent that additional credit is allowed against the
1038 payment of the tax imposed by the Federal Unemployment Tax Act.

1039
1040 The tax collection service provider shall assign an earned
1041 contribution rate to an employer ~~under subparagraph 1.~~ the
1042 quarter immediately after the quarter in which all
1043 contributions, reimbursements, interest, and penalties are paid
1044 in full and all work records requested pursuant to s. 443.171(5)

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1045 have been produced for inspection and copying to the Department
1046 of Economic Opportunity or the tax collection service provider.

1047 Section 16. Effective January 1, 2013, and applicable to
1048 contributions or reimbursements made on or after that date,
1049 paragraph (a) of subsection (1) of section 443.141, Florida
1050 Statutes, is amended to read:

1051 443.141 Collection of contributions and reimbursements.—

1052 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
1053 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1054 (a) *Interest.*—Contributions or reimbursements unpaid on the
1055 date due bear interest at the rate calculated pursuant to s.
1056 213.235. However, the rate may not exceed ~~of~~ 1 percent per
1057 month. Interest shall accrue ~~from and after that date~~ until
1058 payment plus accrued interest is received by the tax collection
1059 service provider, unless the service provider finds that the
1060 employing unit has good reason for failing to pay the
1061 contributions or reimbursements when due. Interest collected
1062 under this subsection must be paid into the Special Employment
1063 Security Administration Trust Fund.

1064 Section 17. Except as otherwise expressly provided in this
1065 act and except for this section, which shall take effect upon
1066 this act becoming a law, this act shall take effect July 1,
1067 2012.