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1
2 An act relating to taxation; amending s. 201.15, F.S.;
3 requiring that deductions for the cost of collecting
4 and enforcing the documentary stamp tax and for a
5 specified service charge be available for payment of
6 certain obligations secured by such tax revenues with
7 respect to bonds authorized before a specified date;
8 requiring under certain circumstances that documentary
9 stamp tax revenues be available to pay debt service or
10 other obligations relating to certain bonds authorized
11 before a specified date; amending s. 212.12, F.S.;
12 providing for the collection of allowances of the
13 amount of tax due by persons who file returns only by
14 electronic means and pay the amount due on such
15 returns only by electronic means; deleting provisions
16 that provide for the collection of such allowances by
17 persons who file paper returns; defining the term
18 "electronic means" for purposes of collecting
19 allowances of the amount of tax due by persons who
20 file sales and use tax returns; providing for
21 applicability; amending s. 220.03, F.S.; adopting the
22 2012 version of the Internal Revenue Code for purposes
23 of ch. 220, F.S.; providing for retroactive operation;
24 amending s. 220.33, F.S.; changing the filing date for
25 estimated tax under certain circumstances; providing
26 for future expiration; authorizing the Department of
27 Revenue to adopt emergency rules; reenacting s.
28 723.008, F.S., relating to certain fees, penalties,

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29 | and fines applicable to the "Florida Mobile Home Act,"
 30 | to incorporate the amendment made to s. 212.12, F.S.,
 31 | in a reference thereto; requiring the Department of
 32 | Revenue to provide adequate notice to affected
 33 | taxpayers relating to earlier due dates for making an
 34 | estimated payment; providing effective dates.

35 |
 36 | Be It Enacted by the Legislature of the State of Florida:

37 |
 38 | Section 1. Section 201.15, Florida Statutes, is amended to
 39 | read:

40 | 201.15 Distribution of taxes collected.—All taxes
 41 | collected under this chapter are subject to the service charge
 42 | imposed in s. 215.20(1). Prior to distribution under this
 43 | section, the Department of Revenue shall deduct amounts
 44 | necessary to pay the costs of the collection and enforcement of
 45 | the tax levied by this chapter. Such costs and the service
 46 | charge may not be levied against any portion of taxes pledged to
 47 | debt service on bonds to the extent that the costs and service
 48 | charge are required to pay any amounts relating to the bonds.
 49 | After distributions are made pursuant to subsection (1), all of
 50 | the costs of the collection and enforcement of the tax levied by
 51 | this chapter and the service charge shall be available and
 52 | transferred to the extent necessary to pay debt service and any
 53 | other amounts payable with respect to bonds authorized before
 54 | January 1, 2013 ~~2010~~, secured by revenues distributed pursuant
 55 | to subsection (1). All taxes remaining after deduction of costs
 56 | and the service charge shall be distributed as follows:

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57 (1) Sixty-three and thirty-one hundredths percent of the
58 remaining taxes shall be used for the following purposes:

59 (a) Amounts necessary to pay the debt service on, or fund
60 debt service reserve funds, rebate obligations, or other amounts
61 payable with respect to Preservation 2000 bonds issued pursuant
62 to s. 375.051 and Florida Forever bonds issued pursuant to s.
63 215.618, shall be paid into the State Treasury to the credit of
64 the Land Acquisition Trust Fund to be used for such purposes.
65 The amount transferred to the Land Acquisition Trust Fund may
66 not exceed \$300 million in fiscal year 1999-2000 and thereafter
67 for Preservation 2000 bonds and bonds issued to refund
68 Preservation 2000 bonds, and \$300 million in fiscal year 2000-
69 2001 and thereafter for Florida Forever bonds. The annual amount
70 transferred to the Land Acquisition Trust Fund for Florida
71 Forever bonds may not exceed \$30 million in the first fiscal
72 year in which bonds are issued. The limitation on the amount
73 transferred shall be increased by an additional \$30 million in
74 each subsequent fiscal year, but may not exceed a total of \$300
75 million in any fiscal year for all bonds issued. It is the
76 intent of the Legislature that all bonds issued to fund the
77 Florida Forever Act be retired by December 31, 2040. Except for
78 bonds issued to refund previously issued bonds, no series of
79 bonds may be issued pursuant to this paragraph unless such bonds
80 are approved and the debt service for the remainder of the
81 fiscal year in which the bonds are issued is specifically
82 appropriated in the General Appropriations Act. For purposes of
83 refunding Preservation 2000 bonds, amounts designated within
84 this section for Preservation 2000 and Florida Forever bonds may

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85 | be transferred between the two programs to the extent provided
86 | for in the documents authorizing the issuance of the bonds. The
87 | Preservation 2000 bonds and Florida Forever bonds are equally
88 | and ratably secured by moneys distributable to the Land
89 | Acquisition Trust Fund pursuant to this section, except as
90 | specifically provided otherwise by the documents authorizing the
91 | issuance of the bonds. Moneys transferred to the Land
92 | Acquisition Trust Fund pursuant to this paragraph, or earnings
93 | thereon, may not be used or made available to pay debt service
94 | on the Save Our Coast revenue bonds.

95 | (b) Moneys shall be paid into the State Treasury to the
96 | credit of the Save Our Everglades Trust Fund in amounts
97 | necessary to pay debt service, provide reserves, and pay rebate
98 | obligations and other amounts due with respect to bonds issued
99 | under s. 215.619. Taxes distributed under paragraph (a) and this
100 | paragraph must be collectively distributed on a pro rata basis
101 | when the available moneys under this subsection are not
102 | sufficient to cover the amounts required under paragraph (a) and
103 | this paragraph.

104 | (c) After the required payments under paragraphs (a) and
105 | (b), the remainder shall be paid into the State Treasury to the
106 | credit of:

107 | 1. The State Transportation Trust Fund in the Department
108 | of Transportation in the amount of the lesser of 38.2 percent of
109 | the remainder or \$541.75 million in each fiscal year. Out of
110 | such funds, the first \$50 million for the 2012-2013 fiscal year;
111 | \$65 million for the 2013-2014 fiscal year; and \$75 million for
112 | the 2014-2015 fiscal year and all subsequent years, shall be

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113 transferred to the State Economic Enhancement and Development
114 Trust Fund within the Department of Economic Opportunity. The
115 remainder is to be used for the following specified purposes,
116 notwithstanding any other law to the contrary:

117 a. For the purposes of capital funding for the New Starts
118 Transit Program, authorized by Title 49, U.S.C. s. 5309 and
119 specified in s. 341.051, 10 percent of these funds;

120 b. For the purposes of the Small County Outreach Program
121 specified in s. 339.2818, 5 percent of these funds. Effective
122 July 1, 2014, the percentage allocated under this sub-
123 subparagraph shall be increased to 10 percent;

124 c. For the purposes of the Strategic Intermodal System
125 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent
126 of these funds after allocating for the New Starts Transit
127 Program described in sub-subparagraph a. and the Small County
128 Outreach Program described in sub-subparagraph b.; and

129 d. For the purposes of the Transportation Regional
130 Incentive Program specified in s. 339.2819, 25 percent of these
131 funds after allocating for the New Starts Transit Program
132 described in sub-subparagraph a. and the Small County Outreach
133 Program described in sub-subparagraph b. Effective July 1, 2014,
134 the first \$60 million of the funds allocated pursuant to this
135 sub-subparagraph shall be allocated annually to the Florida Rail
136 Enterprise for the purposes established in s. 341.303(5).

137 2. The Grants and Donations Trust Fund in the Department
138 of Economic Opportunity in the amount of the lesser of .23
139 percent of the remainder or \$3.25 million in each fiscal year to

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140 fund technical assistance to local governments and school boards
 141 on the requirements and implementation of this act.

142 3. The Ecosystem Management and Restoration Trust Fund in
 143 the amount of the lesser of 2.12 percent of the remainder or \$30
 144 million in each fiscal year, to be used for the preservation and
 145 repair of the state's beaches as provided in ss. 161.091-
 146 161.212.

147 4. General Inspection Trust Fund in the amount of the
 148 lesser of .02 percent of the remainder or \$300,000 in each
 149 fiscal year to be used to fund oyster management and restoration
 150 programs as provided in s. 379.362(3).

151
 152 Moneys distributed pursuant to this paragraph may not be pledged
 153 for debt service unless such pledge is approved by referendum of
 154 the voters.

155 (d) After the required payments under paragraphs (a), (b),
 156 and (c), the remainder shall be paid into the State Treasury to
 157 the credit of the General Revenue Fund to be used and expended
 158 for the purposes for which the General Revenue Fund was created
 159 and exists by law.

160 (2) The lesser of 7.56 percent of the remaining taxes or
 161 \$84.9 million in each fiscal year shall be distributed as
 162 follows:

163 (a) Six million and three hundred thousand dollars shall
 164 be paid into the State Treasury to the credit of the General
 165 Revenue Fund.

166 (b) The remainder shall be paid into the State Treasury to
 167 the credit of the Land Acquisition Trust Fund. Sums deposited in

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168 the fund pursuant to this subsection may be used for any purpose
 169 for which funds deposited in the Land Acquisition Trust Fund may
 170 lawfully be used.

171 (3) (a) The lesser of 1.94 percent of the remaining taxes
 172 or \$26 million in each fiscal year shall be distributed in the
 173 following order:

174 1. Amounts necessary to pay debt service or to fund debt
 175 service reserve funds, rebate obligations, or other amounts
 176 payable with respect to bonds issued before February 1, 2009,
 177 pursuant to this subsection shall be paid into the State
 178 Treasury to the credit of the Land Acquisition Trust Fund.

179 2. Eleven million dollars shall be paid into the State
 180 Treasury to the credit of the General Revenue Fund.

181 3. The remainder shall be paid into the State Treasury to
 182 the credit of the Land Acquisition Trust Fund.

183 (b) Moneys deposited in the Land Acquisition Trust Fund
 184 pursuant to this subsection shall be used to acquire coastal
 185 lands or to pay debt service on bonds issued to acquire coastal
 186 lands and to develop and manage lands acquired with moneys from
 187 the trust fund.

188 (4) The lesser of 4.2 percent of the remaining taxes or
 189 \$60.5 million in each fiscal year shall be paid into the State
 190 Treasury to the credit of the Water Management Lands Trust Fund.
 191 Sums deposited in that fund may be used for any purpose
 192 authorized in s. 373.59.

193 (5) Of the remaining taxes, 3.52 percent shall be paid
 194 into the State Treasury to the credit of the Conservation and
 195 Recreation Lands Trust Fund to carry out the purposes set forth

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196 in s. 259.032. Eleven and fifteen hundredths percent of the
197 amount credited to the Conservation and Recreation Lands Trust
198 Fund pursuant to this subsection shall be transferred to the
199 State Game Trust Fund and used for land management activities.

200 (6) The lesser of 2.28 percent of the remaining taxes or
201 \$34.1 million in each fiscal year shall be paid into the State
202 Treasury to the credit of the Invasive Plant Control Trust Fund
203 to carry out the purposes set forth in ss. 369.22 and 369.252.

204 (7) The lesser of .5 percent of the remaining taxes or
205 \$9.3 million in each fiscal year shall be paid into the State
206 Treasury to the credit of the State Game Trust Fund to be used
207 exclusively for the purpose of implementing the Lake Restoration
208 2020 Program.

209 (8) One-half of one percent of the remaining taxes shall
210 be paid into the State Treasury and divided equally to the
211 credit of the Department of Environmental Protection Water
212 Quality Assurance Trust Fund to address water quality impacts
213 associated with nonagricultural nonpoint sources and to the
214 credit of the Department of Agriculture and Consumer Services
215 General Inspection Trust Fund to address water quality impacts
216 associated with agricultural nonpoint sources, respectively.
217 These funds shall be used for research, development,
218 demonstration, and implementation of suitable best management
219 practices or other measures used to achieve water quality
220 standards in surface waters and water segments identified
221 pursuant to ss. 303(d) of the Clean Water Act, Pub. L. No. 92-
222 500, 33 U.S.C. ss. 1251 et seq. Implementation of best
223 management practices and other measures may include cost-share

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224 grants, technical assistance, implementation tracking, and
225 conservation leases or other agreements for water quality
226 improvement. The Department of Environmental Protection and the
227 Department of Agriculture and Consumer Services may adopt rules
228 governing the distribution of funds for implementation of best
229 management practices. The unobligated balance of funds received
230 from the distribution of taxes collected under this chapter to
231 address water quality impacts associated with nonagricultural
232 nonpoint sources must be excluded when calculating the
233 unobligated balance of the Water Quality Assurance Trust Fund as
234 it relates to the determination of the applicable excise tax
235 rate.

236 (9) Seven and fifty-three hundredths percent of the
237 remaining taxes in each fiscal year shall be paid into the State
238 Treasury to the credit of the State Housing Trust Fund. Out of
239 such funds, beginning in the 2012-2013 fiscal year, the first
240 \$35 million shall be transferred annually, subject to any
241 distribution required under subsection (15), to the State
242 Economic Enhancement and Development Trust Fund within the
243 Department of Economic Opportunity. The remainder shall be used
244 as follows:

245 (a) Half of that amount shall be used for the purposes for
246 which the State Housing Trust Fund was created and exists by
247 law.

248 (b) Half of that amount shall be paid into the State
249 Treasury to the credit of the Local Government Housing Trust
250 Fund and used for the purposes for which the Local Government
251 Housing Trust Fund was created and exists by law.

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252 (10) Eight and sixty-six hundredths percent of the
253 remaining taxes in each fiscal year shall be paid into the State
254 Treasury to the credit of the State Housing Trust Fund. Out of
255 such funds, beginning in the 2012-2013 fiscal year, the first
256 \$40 million shall be transferred annually, subject to any
257 distribution required under subsection (15), to the State
258 Economic Enhancement and Development Trust Fund within the
259 Department of Economic Opportunity. The remainder shall be used
260 as follows:

261 (a) Twelve and one-half percent of that amount shall be
262 deposited into the State Housing Trust Fund and be expended by
263 the Department of Economic Opportunity and by the Florida
264 Housing Finance Corporation for the purposes for which the State
265 Housing Trust Fund was created and exists by law.

266 (b) Eighty-seven and one-half percent of that amount shall
267 be distributed to the Local Government Housing Trust Fund and
268 used for the purposes for which the Local Government Housing
269 Trust Fund was created and exists by law. Funds from this
270 category may also be used to provide for state and local
271 services to assist the homeless.

272 (11) The distribution of proceeds deposited into the Water
273 Management Lands Trust Fund and the Conservation and Recreation
274 Lands Trust Fund, pursuant to subsections (4) and (5), may not
275 be used for land acquisition but may be used for preacquisition
276 costs associated with land purchases. The Legislature intends
277 that the Florida Forever program supplant the acquisition
278 programs formerly authorized under ss. 259.032 and 373.59.

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279 (12) Amounts distributed pursuant to subsections (5), (6),
280 (7), and (8) are subject to the payment of debt service on
281 outstanding Conservation and Recreation Lands revenue bonds.

282 (13) In each fiscal year that the remaining taxes exceed
283 collections in the prior fiscal year, the stated maximum dollar
284 amounts provided in subsections (2), (4), (6), and (7) shall
285 each be increased by an amount equal to 10 percent of the
286 increase in the remaining taxes collected under this chapter
287 multiplied by the applicable percentage provided in those
288 subsections.

289 (14) If the payment requirements in any year for bonds
290 outstanding on July 1, 2007, or bonds issued to refund such
291 bonds, exceed the limitations of this section, distributions to
292 the trust fund from which the bond payments are made must be
293 increased to the lesser of the amount needed to pay bond
294 obligations or the limit of the applicable percentage
295 distribution provided in subsections (1)-(10).

296 (15) Distributions to the State Housing Trust Fund
297 pursuant to subsections (9) and (10) must be sufficient to cover
298 amounts required to be transferred to the Florida Affordable
299 Housing Guarantee Program's annual debt service reserve and
300 guarantee fund pursuant to s. 420.5092(6)(a) and (b) up to the
301 amount required to be transferred to such reserve and fund based
302 on the percentage distribution of documentary stamp tax revenues
303 to the State Housing Trust Fund which is in effect in the 2004-
304 2005 fiscal year.

305 (16) If amounts necessary to pay debt service or any other
306 amounts payable with respect to Preservation 2000 bonds, Florida

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307 Forever bonds, or Everglades Restoration bonds authorized before
 308 January 1, 2013 ~~2010~~, exceed the amounts distributable pursuant
 309 to subsection (1), all moneys distributable pursuant to this
 310 section are available for such obligations and transferred in
 311 the amounts necessary to pay such obligations when due. However,
 312 amounts distributable pursuant to subsection (2), subsection
 313 (3), subsection (4), subsection (5), paragraph (9)(a), or
 314 paragraph (10)(a) are not available to pay such obligations to
 315 the extent that such moneys are necessary to pay debt service on
 316 bonds secured by revenues pursuant to those provisions.

317 (17) After the distributions provided in the preceding
 318 subsections, any remaining taxes shall be paid into the State
 319 Treasury to the credit of the General Revenue Fund.

320 Section 2. Effective July 1, 2012, and applicative to
 321 returns due on or after that date, subsection (1) of section
 322 212.12, Florida Statutes, is amended to read:

323 212.12 Dealer's credit for collecting tax; penalties for
 324 noncompliance; powers of Department of Revenue in dealing with
 325 delinquents; brackets applicable to taxable transactions;
 326 records required.—

327 (1) (a)1. Notwithstanding any other ~~provision of~~ law and
 328 for the purpose of compensating persons granting licenses for
 329 and the lessors of real and personal property taxed hereunder,
 330 for the purpose of compensating dealers in tangible personal
 331 property, for the purpose of compensating dealers providing
 332 communication services and taxable services, for the purpose of
 333 compensating owners of places where admissions are collected,
 334 and for the purpose of compensating remitters of any taxes or

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335 fees reported on the same documents utilized for the sales and
 336 use tax, as compensation for the keeping of prescribed records,
 337 filing timely tax returns, and the proper accounting and
 338 remitting of taxes by them, such seller, person, lessor, dealer,
 339 owner, and remitter (except dealers who make mail order sales)
 340 who files the return required pursuant to s. 212.11 only by
 341 electronic means and who pays the amount due on such return only
 342 by electronic means shall be allowed 2.5 percent of the amount
 343 of the tax due, ~~and~~ accounted for, and remitted to the
 344 department, ~~in the form of a deduction in submitting his or her~~
 345 ~~report and paying the amount due by him or her; the department~~
 346 ~~shall allow such deduction of 2.5 percent of the amount of the~~
 347 ~~tax to the person paying the same for remitting the tax and~~
 348 ~~making of tax returns in the manner herein provided, for paying~~
 349 ~~the amount due to be paid by him or her, and as further~~
 350 ~~compensation to dealers in tangible personal property for the~~
 351 ~~keeping of prescribed records and for collection of taxes and~~
 352 ~~remitting the same.~~ However, if the amount of the tax due and
 353 remitted to the department by electronic means for the reporting
 354 period exceeds \$1,200, ~~an~~ ~~no~~ allowance is not ~~shall be~~ allowed
 355 for all amounts in excess of \$1,200. For purposes of this
 356 subparagraph, the term "electronic means" has the same meaning
 357 as provided in s. 213.755(2)(c).

358 2. The executive director of the department is authorized
 359 to negotiate a collection allowance, pursuant to rules
 360 promulgated by the department, with a dealer who makes mail
 361 order sales. The rules of the department shall provide
 362 guidelines for establishing the collection allowance based upon

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363 the dealer's estimated costs of collecting the tax, the volume
364 and value of the dealer's mail order sales to purchasers in this
365 state, and the administrative and legal costs and likelihood of
366 achieving collection of the tax absent the cooperation of the
367 dealer. However, in no event shall the collection allowance
368 negotiated by the executive director exceed 10 percent of the
369 tax remitted for a reporting period.

370 (b) ~~(a)~~ The Department of Revenue may deny the collection
371 allowance if a taxpayer files an incomplete return or if the
372 required tax return or tax is delinquent at the time of payment.

373 1. An "incomplete return" is, for purposes of this
374 chapter, a return which is lacking such uniformity,
375 completeness, and arrangement that the physical handling,
376 verification, review of the return, or determination of other
377 taxes and fees reported on the return may not be readily
378 accomplished.

379 2. The department shall adopt rules requiring such
380 information as it may deem necessary to ensure that the tax
381 levied hereunder is properly collected, reviewed, compiled,
382 reported, and enforced, including, but not limited to: the
383 amount of gross sales; the amount of taxable sales; the amount
384 of tax collected or due; the amount of lawful refunds,
385 deductions, or credits claimed; the amount claimed as the
386 dealer's collection allowance; the amount of penalty and
387 interest; the amount due with the return; and such other
388 information as the Department of Revenue may specify. The
389 department shall require that transient rentals and agricultural
390 equipment transactions be separately shown. Sales made through

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391 vending machines as defined in s. 212.0515 must be separately
392 shown on the return. Sales made through coin-operated amusement
393 machines as defined by s. 212.02 and the number of machines
394 operated must be separately shown on the return or on a form
395 prescribed by the department. If a separate form is required,
396 the same penalties for late filing, incomplete filing, or
397 failure to file as provided for the sales tax return shall apply
398 to the ~~said~~ form.

399 (c) ~~(b)~~ The collection allowance and other credits or
400 deductions provided in this chapter shall be applied
401 proportionally to any taxes or fees reported on the same
402 documents used for the sales and use tax.

403 (d) ~~(e)~~ 1. A dealer entitled to the collection allowance
404 provided in this section may elect to forego the collection
405 allowance and direct that the ~~said~~ amount be transferred into
406 the Educational Enhancement Trust Fund. Such an election must be
407 made with the timely filing of a return and may not be rescinded
408 once made. If a dealer who makes such an election files a
409 delinquent return, underpays the tax, or files an incomplete
410 return, the amount transferred into the Educational Enhancement
411 Trust Fund shall be the amount of the collection allowance
412 remaining after resolution of liability for all of the tax,
413 interest, and penalty due on that return or underpayment of tax.
414 The Department of Education shall distribute the remaining
415 amount from the trust fund to the school districts that have
416 adopted resolutions stating that those funds will be used to
417 ensure that up-to-date technology is purchased for the
418 classrooms in the district and that teachers are trained in the

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419 use of that technology. Revenues collected in districts that do
 420 not adopt such a resolution shall be equally distributed to
 421 districts that have adopted such resolutions.

422 2. This paragraph applies to all taxes, surtaxes, and any
 423 local option taxes administered under this chapter and remitted
 424 directly to the department. This paragraph does not apply to a
 425 ~~any~~ locally imposed and self-administered convention development
 426 tax, tourist development tax, or tourist impact tax administered
 427 under this chapter.

428 3. Revenues from the dealer-collection allowances shall be
 429 transferred quarterly from the General Revenue Fund to the
 430 Educational Enhancement Trust Fund. The Department of Revenue
 431 shall provide to the Department of Education quarterly
 432 information about such revenues by county to which the
 433 collection allowance was attributed.

434
 435 Notwithstanding any provision of chapter 120 to the contrary,
 436 the Department of Revenue may adopt rules to carry out the
 437 amendment made by chapter 2006-52, Laws of Florida, to this
 438 section.

439 Section 3. Effective upon this act becoming a law and
 440 operating retroactively to January 1, 2012, paragraph (n) of
 441 subsection (1) and subsection (2) of section 220.03, Florida
 442 Statutes, are amended to read:

443 220.03 Definitions.—

444 (1) SPECIFIC TERMS.—When used in this code, and when not
 445 otherwise distinctly expressed or manifestly incompatible with

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446 the intent thereof, the following terms shall have the following
447 meanings:

448 (n) "Internal Revenue Code" means the United States
449 Internal Revenue Code of 1986, as amended and in effect on
450 January 1, 2012 ~~2011~~, except as provided in subsection (3).

451 (2) DEFINITIONAL RULES.—When used in this code and neither
452 otherwise distinctly expressed nor manifestly incompatible with
453 the intent thereof:

454 (a) The word "corporation" or "taxpayer" shall be deemed
455 to include the words "and its successors and assigns" as if
456 these words, or words of similar import, were expressed;

457 (b) Any term used in any section of this code with respect
458 to the application of, or in connection with, the provisions of
459 any other section of this code shall have the same meaning as in
460 such other section; and

461 (c) Any term used in this code shall have the same meaning
462 as when used in a comparable context in the Internal Revenue
463 Code and other statutes of the United States relating to federal
464 income taxes, as such code and statutes are in effect on January
465 1, 2012 ~~2011~~. However, if subsection (3) is implemented, the
466 meaning of any term shall be taken at the time the term is
467 applied under this code.

468 Section 4. Present subsection (7) of section 220.33,
469 Florida Statutes, is renumbered as subsection (8), and a new
470 subsection (7) is added to that section, to read:

471 220.33 Payments of estimated tax.—A taxpayer required to
472 file a declaration of estimated tax pursuant to s. 220.24 shall
473 pay such estimated tax as follows:

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474 (7) Notwithstanding any administrative rule or
 475 determination of the department which allows estimated payments
 476 otherwise due on a Saturday, Sunday, or legal holiday to be paid
 477 on the next succeeding day that is not a Saturday, Sunday, or
 478 legal holiday, any estimated tax payment required under this
 479 section which would otherwise be due no later than Sunday, June
 480 30, 2013, shall be paid on or before June 28, 2013. This
 481 subsection expires July 1, 2014.

482 Section 5. (1) The executive director of the Department
 483 of Revenue is authorized, and all conditions are deemed met, to
 484 adopt emergency rules pursuant to ss. 120.536(1) and 120.54(4),
 485 Florida Statutes, for the purpose of implementing section 4 of
 486 this act.

487 (2) Notwithstanding any other law, the emergency rules
 488 adopted pursuant to this section shall remain in effect for 6
 489 months after adoption and may be renewed during the pendency of
 490 procedures to adopt permanent rules addressing the subject of
 491 the emergency rules.

492 Section 6. For the purpose of incorporating the amendments
 493 made by this act to section 212.12, Florida Statutes, in a
 494 reference thereto, section 723.008, Florida Statutes, is
 495 reenacted to read:

496 723.008 Applicability of chapter 212 to fees, penalties,
 497 and fines under this chapter.—The same duties and privileges
 498 imposed by chapter 212 upon dealers in tangible property
 499 respecting the collection and remission of tax; the making of
 500 returns; the keeping of books, records, and accounts; and the
 501 compliance with the rules of the enforcing agency in the

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502 administration of that chapter apply to and are binding upon all
503 persons who are subject to the fee, penalty, and fine provisions
504 of this chapter. However, the provisions of s. 212.12(1) do not
505 apply to this chapter.

506 Section 7. The Department of Revenue shall provide
507 adequate notice to affected taxpayers of the earlier due date
508 for making an estimated payment established by this act. The
509 department may satisfy this requirement by revising its
510 corporate income tax return forms, creating a Tax Information
511 Publication, and revising the due dates provided on its
512 electronic filing calendar.

513 Section 8. Except as otherwise expressly provided in this
514 act and except for this section, which shall take effect upon
515 this act becoming a law, this act shall take effect July 1,
516 2012.