

HB 7099

2012

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 212.07, F.S.; conforming a cross-reference to changes
4 made by the act; subjecting a dealer to monetary and
5 criminal penalties for the willful failure to collect
6 certain taxes or fees after notice of the duty to
7 collect the taxes or fees by the Department of
8 Revenue; amending s. 212.12, F.S.; deleting provisions
9 relating to the imposition of criminal penalties after
10 notice by the Department of Revenue of requirements to
11 register as a dealer or to collect taxes; making
12 technical and grammatical changes to provisions
13 specifying penalties for making a false or fraudulent
14 return with the intent to evade payment of a tax or
15 fee; amending s. 212.14, F.S.; defining the term
16 "person"; authorizing the Department of Revenue to
17 adopt rules relating to requirements for a person to
18 deposit cash, a bond, or other security with the
19 department in order to ensure compliance with sales
20 tax laws; making technical and grammatical changes;
21 amending s. 212.18, F.S.; subjecting a person to
22 criminal penalties for willfully failing to register
23 as a dealer after notice of the duty to register by
24 the Department of Revenue; making technical and
25 grammatical changes; amending s. 213.13, F.S.;
26 revising the due date for funds collected by the
27 clerks of court to be transmitted to the Department of
28 Revenue; providing retroactive application; creating

29 s. 213.295, F.S.; providing definitions; subjecting a
 30 person to criminal penalties and monetary penalties
 31 for knowingly selling or engaging in certain other
 32 actions involving an automated sales suppression
 33 device, zapper, or phantom-ware; defining sales
 34 suppression devices and phantom-ware as contraband
 35 articles under the Florida Contraband Forfeiture Act;
 36 amending s. 220.153, F.S.; redefining the term
 37 "qualified capital expenditures" for purposes of
 38 apportionment by sales factor; amending s. 322.142,
 39 F.S.; authorizing the Department of Highway Safety and
 40 Motor Vehicles to release photographs or digital
 41 images to the Department of Revenue in order to
 42 identify individuals for purposes of tax
 43 administration; amending s. 443.131, F.S.; imposing a
 44 requirement on employers to produce records for the
 45 Department of Economic Opportunity or its tax
 46 collection service provider as a prerequisite for a
 47 reduction in the rate of unemployment tax; amending s.
 48 443.141, F.S.; providing a method to calculate the
 49 interest rate for past due contributions and
 50 reimbursements, and delinquent, erroneous, incomplete,
 51 or insufficient reports; providing effective dates.

52
 53 Be It Enacted by the Legislature of the State of Florida:

54
 55 Section 1. Effective upon this act becoming a law,
 56 subsections (1) and (3) of section 212.07, Florida Statutes, are

HB 7099

2012

57 amended to read:

58 212.07 Sales, storage, use tax; tax added to purchase
59 price; dealer not to absorb; liability of purchasers who cannot
60 prove payment of the tax; penalties; general exemptions.—

61 (1) (a) The privilege tax herein levied measured by retail
62 sales shall be collected by the dealers from the purchaser or
63 consumer.

64 (b) A resale must be in strict compliance with s. 212.18
65 and the rules and regulations, and any dealer who makes a sale
66 for resale which is not in strict compliance with s. 212.18 and
67 the rules and regulations shall himself or herself be liable for
68 and pay the tax. Any dealer who makes a sale for resale shall
69 document the exempt nature of the transaction, as established by
70 rules promulgated by the department, by retaining a copy of the
71 purchaser's resale certificate. In lieu of maintaining a copy of
72 the certificate, a dealer may document, prior to the time of
73 sale, an authorization number provided telephonically or
74 electronically by the department, or by such other means
75 established by rule of the department. The dealer may rely on a
76 resale certificate issued pursuant to s. 212.18(3)(d)
77 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
78 without seeking annual verification of the resale certificate if
79 the dealer makes recurring sales to a purchaser in the normal
80 course of business on a continual basis. For purposes of this
81 paragraph, "recurring sales to a purchaser in the normal course
82 of business" refers to a sale in which the dealer extends credit
83 to the purchaser and records the debt as an account receivable,
84 or in which the dealer sells to a purchaser who has an

HB 7099

2012

85 established cash or C.O.D. account, similar to an open credit
86 account. For purposes of this paragraph, purchases are made from
87 a selling dealer on a continual basis if the selling dealer
88 makes, in the normal course of business, sales to the purchaser
89 no less frequently than once in every 12-month period. A dealer
90 may, through the informal protest provided for in s. 213.21 and
91 the rules of the Department of Revenue, provide the department
92 with evidence of the exempt status of a sale. Consumer
93 certificates of exemption executed by those exempt entities that
94 were registered with the department at the time of sale, resale
95 certificates provided by purchasers who were active dealers at
96 the time of sale, and verification by the department of a
97 purchaser's active dealer status at the time of sale in lieu of
98 a resale certificate shall be accepted by the department when
99 submitted during the protest period, but may not be accepted in
100 any proceeding under chapter 120 or any circuit court action
101 instituted under chapter 72.

102 (c) Unless the purchaser of tangible personal property
103 that is incorporated into tangible personal property
104 manufactured, produced, compounded, processed, or fabricated for
105 one's own use and subject to the tax imposed under s.
106 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
107 extends a certificate in compliance with the rules of the
108 department, the dealer shall himself or herself be liable for
109 and pay the tax.

110 (3) (a) ~~A Any~~ dealer who fails, neglects, or refuses to
111 collect the tax or fees imposed under this chapter herein
112 ~~provided, either~~ by himself or herself or through the dealer's

HB 7099

2012

113 agents or employees, ~~is,~~ in addition to the penalty of being
114 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
115 ~~of~~ a misdemeanor of the first degree, punishable as provided in
116 s. 775.082 or s. 775.083.

117 (b) A dealer who willfully fails to collect a tax or fee
118 after the department provides notice of the duty to collect the
119 tax or fee is liable for a specific penalty of 100 percent of
120 the uncollected tax or fee. This penalty is in addition to any
121 other penalty that may be imposed by law. A dealer who willfully
122 fails to collect taxes or fees totaling:

123 1. Less than \$300:

124 a. For a first offense, commits a misdemeanor of the
125 second degree, punishable as provided in s. 775.082 or s.
126 775.083.

127 b. For a second offense, commits a misdemeanor of the
128 first degree, punishable as provided in s. 775.082 or s.
129 775.083.

130 c. For a third or subsequent offense, commits a felony of
131 the third degree, punishable as provided in s. 775.082, s.
132 775.083, or s. 775.084.

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

136 3. An amount equal to \$20,000 or more, but less than
137 \$100,000, commits a felony of the second degree, punishable as
138 provided in s. 775.082, s. 775.083, or s. 775.084.

139 4. An amount equal to \$100,000 or more, commits a felony
140 of the first degree, punishable as provided in s. 775.082, s.

141 775.083, or s. 775.084.

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

146 Section 2. Effective upon this act becoming a law,
 147 paragraph (d) of subsection (2) of section 212.12, Florida
 148 Statutes, is amended to read:

149 212.12 Dealer's credit for collecting tax; penalties for
 150 noncompliance; powers of Department of Revenue in dealing with
 151 delinquents; brackets applicable to taxable transactions;
 152 records required.—

153 (2)

154 (d) A ~~Any~~ person who makes a false or fraudulent return
 155 with a willful intent to evade payment of any tax or fee imposed
 156 under this chapter is; ~~any person who, after the department's~~
 157 ~~delivery of a written notice to the person's last known address~~
 158 ~~specifically alerting the person of the requirement to register~~
 159 ~~the person's business as a dealer, intentionally fails to~~
 160 ~~register the business; and any person who, after the~~
 161 ~~department's delivery of a written notice to the person's last~~
 162 ~~known address specifically alerting the person of the~~
 163 ~~requirement to collect tax on specific transactions,~~
 164 ~~intentionally fails to collect such tax, shall, in addition to~~
 165 ~~the other penalties provided by law, be liable for a specific~~
 166 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 167 ~~or fee. This penalty is in addition to any other penalty~~
 168 provided by law. A person who makes a false or fraudulent return

169 with a willful intent to evade payment of taxes or fees
 170 totaling:
 171 1. Less than \$300:
 172 a. For a first offense, commits a misdemeanor of the
 173 second degree, punishable as provided in s. 775.082 or s.
 174 775.083.
 175 b. For a second offense, commits a misdemeanor of the
 176 first degree, punishable as provided in s. 775.082 or s.
 177 775.083.
 178 c. For a third or subsequent offense, commits a felony of
 179 the third degree, punishable as provided in s. 775.082, s.
 180 775.083, or s. 775.084.
 181 2. An amount equal to \$300 or more, but less than \$20,000,
 182 commits a felony of the third degree, punishable as provided in
 183 s. 775.082, s. 775.083, or s. 775.084.
 184 3. An amount equal to \$20,000 or more, but less than
 185 \$100,000, commits a felony of the second degree, punishable as
 186 provided in s. 775.082, s. 775.083, or s. 775.084.
 187 4. An amount equal to \$100,000 or more, commits a felony
 188 of the first degree, punishable and, upon conviction, for fine
 189 and punishment as provided in s. 775.082, s. 775.083, or s.
 190 775.084. Delivery of written notice may be made by certified
 191 mail, or by the use of such other method as is documented as
 192 being necessary and reasonable under the circumstances. The
 193 civil and criminal penalties imposed herein for failure to
 194 comply with a written notice alerting the person of the
 195 requirement to register the person's business as a dealer or to
 196 collect tax on specific transactions shall not apply if the

197 ~~person timely files a written challenge to such notice in~~
 198 ~~accordance with procedures established by the department by rule~~
 199 ~~or the notice fails to clearly advise that failure to comply~~
 200 ~~with or timely challenge the notice will result in the~~
 201 ~~imposition of the civil and criminal penalties imposed herein.~~

202 ~~1. If the total amount of unreported or uncollected taxes~~
 203 ~~or fees is less than \$300, the first offense resulting in~~
 204 ~~conviction is a misdemeanor of the second degree, the second~~
 205 ~~offense resulting in conviction is a misdemeanor of the first~~
 206 ~~degree, and the third and all subsequent offenses resulting in~~
 207 ~~conviction is a misdemeanor of the first degree, and the third~~
 208 ~~and all subsequent offenses resulting in conviction are felonies~~
 209 ~~of the third degree.~~

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

213 ~~3. If the total amount of unreported or uncollected taxes~~
 214 ~~or fees is \$20,000 or more but less than \$100,000, the offense~~
 215 ~~is a felony of the second degree.~~

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

219 Section 3. Subsection (4) of section 212.14, Florida
 220 Statutes, is amended to read:

221 212.14 Departmental powers; hearings; distress warrants;
 222 bonds; subpoenas and subpoenas duces tecum.—

223 (4) In all cases where it is necessary to ensure
 224 compliance with ~~the provisions of~~ this chapter, the department

HB 7099

2012

225 shall require a cash deposit, bond, or other security as a
226 condition to a person obtaining or retaining a dealer's
227 certificate of registration under this chapter. Such bond shall
228 be in the form and such amount as the department deems
229 appropriate under the particular circumstances. Every person
230 failing to produce such cash deposit, bond, or other security as
231 provided for herein shall not be entitled to obtain or retain a
232 dealer's certificate of registration under this chapter, and the
233 Department of Legal Affairs is hereby authorized to proceed by
234 injunction, when so requested by the Department of Revenue, to
235 prevent such person from doing business subject to ~~the~~
236 ~~provisions of~~ this chapter until such cash deposit, bond, or
237 other security is posted with the department, and any temporary
238 injunction for this purpose may be granted by any judge or
239 chancellor authorized by law to grant injunctions. Any security
240 required to be deposited may be sold by the department at public
241 sale if it becomes necessary so to do in order to recover any
242 tax, interest, or penalty due. Notice of such sale may be served
243 personally or by mail upon the person who deposited the such
244 security. If by mail, notice sent to the last known address as
245 the same appears on the records of the department shall be
246 sufficient for the purpose of this requirement. Upon such sale,
247 the surplus, if any, above the amount due under this chapter
248 shall be returned to the person who deposited the security. The
249 department may adopt rules necessary to administer this
250 subsection. For the purpose of the cash deposit, bond, or other
251 security required by this subsection, the term "person" includes
252 those entities defined in s. 212.02(12), as well as:

253 (a) An individual or entity owning a controlling interest
 254 in an entity;

255 (b) An individual or entity that has acquired an ownership
 256 interest or a controlling interest in a business that would
 257 otherwise be liable for posting a cash deposit, bond, or other
 258 security, unless the department has determined that the
 259 individual or entity is not liable for taxes, interest, or
 260 penalties as set forth in s. 213.758; or

261 (c) An individual or entity seeking to obtain a dealer's
 262 certificate of registration for a business that will be operated
 263 at an identical location of a previous business that would
 264 otherwise have been liable for posting a cash deposit, bond, or
 265 other security, if the individual or entity fails to provide
 266 evidence that the business was acquired for consideration in an
 267 arms-length transaction.

268 Section 4. Effective upon this act becoming a law,
 269 subsection (3) of section 212.18, Florida Statutes, is amended
 270 to read:

271 212.18 Administration of law; registration of dealers;
 272 rules.—

273 (3) (a) Every person desiring to engage in or conduct
 274 business in this state as a dealer, ~~as defined in this chapter,~~
 275 or to lease, rent, or let or grant licenses in living quarters
 276 or sleeping or housekeeping accommodations in hotels, apartment
 277 houses, roominghouses, or tourist or trailer camps that are
 278 subject to tax under s. 212.03, or to lease, rent, or let or
 279 grant licenses in real property, ~~as defined in this chapter,~~ and
 280 every person who sells or receives anything of value by way of

HB 7099

2012

281 admissions, must file with the department an application for a
282 certificate of registration for each place of business. The
283 application must include, ~~showing~~ the names of the persons who
284 have interests in such business and their residences, the
285 address of the business, and ~~such~~ other data reasonably required
286 by ~~as~~ the department ~~may reasonably require~~. However, owners and
287 operators of vending machines or newspaper rack machines are
288 required to obtain only one certificate of registration for each
289 county in which such machines are located. The department, by
290 rule, may authorize a dealer that uses independent sellers to
291 sell its merchandise to remit tax on the retail sales price
292 charged to the ultimate consumer in lieu of having the
293 independent seller register as a dealer and remit the tax. The
294 department may appoint the county tax collector as the
295 department's agent to accept applications for registrations. The
296 application must be made to the department before the person,
297 firm, copartnership, or corporation may engage in such business,
298 and it must be accompanied by a registration fee of \$5. However,
299 a registration fee is not required to accompany an application
300 to engage in or conduct business to make mail order sales. The
301 department may waive the registration fee for applications
302 submitted through the department's Internet registration
303 process.

304 (b) The department, upon receipt of such application,
305 shall ~~will~~ grant to the applicant a separate certificate of
306 registration for each place of business, which certificate may
307 be canceled by the department or its designated assistants for
308 any failure by the certificateholder to comply with ~~any of the~~

309 ~~provisions of~~ this chapter. The certificate is not assignable
 310 and is valid only for the person, firm, copartnership, or
 311 corporation to which issued. The certificate must be placed in a
 312 conspicuous place in the business or businesses for which it is
 313 issued and must be displayed at all times. Except as provided in
 314 this subsection, a no person may not shall engage in business as
 315 a dealer or in leasing, renting, or letting of or granting
 316 licenses in living quarters or sleeping or housekeeping
 317 accommodations in hotels, apartment houses, roominghouses,
 318 tourist or trailer camps, or real property, or as hereinbefore
 319 ~~defined, nor shall any person~~ sell or receive anything of value
 320 by way of admissions, without a valid first having obtained such
 321 a certificate. A or after such certificate has been canceled; no
 322 person may not shall receive a any license from any authority
 323 within the state to engage in any such business without a valid
 324 certificate first having obtained such a certificate or after
 325 such certificate has been canceled. A person may not engage The
 326 ~~engaging~~ in the business of selling or leasing tangible personal
 327 property or services or as a dealer; engage, as defined in this
 328 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 329 granting licenses in living quarters or sleeping or housekeeping
 330 accommodations in hotels, apartment houses, roominghouses, or
 331 tourist or trailer camps that are taxable under this chapter, or
 332 real property; ~~7~~ or engage the engaging in the business of
 333 selling or receiving anything of value by way of admissions,
 334 without a valid such certificate first being obtained or after
 335 ~~such certificate has been canceled by the department, is~~
 336 ~~prohibited.~~

HB 7099

2012

337 (c)1. A person who engages
338 in acts requiring a certificate of registration under this
339 subsection who fails or refuses to register commits, ~~firm,~~
340 ~~copartnership, or corporation to so qualify when required~~
341 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
342 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
343 to injunctive proceedings as provided by law. A person who
344 engages in acts requiring a certificate of registration and who
345 fails or refuses to register is also subject ~~Such failure or~~
346 ~~refusal also subjects the offender~~ to a \$100 initial
347 registration fee in lieu of the \$5 registration fee required by
348 ~~authorized in~~ paragraph (a). However, the department may waive
349 the increase in the registration fee if it finds ~~is determined~~
350 ~~by the department~~ that the failure to register was due to
351 reasonable cause and not to willful negligence, willful neglect,
352 or fraud.

353 2.a. A person who willfully fails to register after the
354 department provides notice of the duty to register as a dealer
355 commits a felony of the third degree, punishable as provided in
356 s. 775.082, s. 775.083, or s. 775.084.

357 b. The department shall give written notice of the duty to
358 register to the person by personal service, by sending notice by
359 registered mail to the person's last known address, or by both
360 personal service and mail.

361 (d)(e) In addition to the certificate of registration, the
362 department shall provide to each newly registered dealer an
363 initial resale certificate that will be valid for the remainder
364 of the period of issuance. The department shall provide each

HB 7099

2012

365 active dealer with an annual resale certificate. For purposes of
366 this section, the term "active dealer" means a person who is
367 currently registered with the department and who is required to
368 file at least once during each applicable reporting period.

369 (e)~~(d)~~ The department may revoke a ~~any~~ dealer's
370 certificate of registration if ~~when~~ the dealer fails to comply
371 with this chapter. Prior to revocation of a dealer's certificate
372 of registration, the department must schedule an informal
373 conference at which the dealer may present evidence regarding
374 the department's intended revocation or enter into a compliance
375 agreement with the department. The department must notify the
376 dealer of its intended action and the time, place, and date of
377 the scheduled informal conference by written notification sent
378 by United States mail to the dealer's last known address of
379 record furnished by the dealer on a form prescribed by the
380 department. The dealer is required to attend the informal
381 conference and present evidence refuting the department's
382 intended revocation or enter into a compliance agreement with
383 the department which resolves the dealer's failure to comply
384 with this chapter. The department shall issue an administrative
385 complaint under s. 120.60 if the dealer fails to attend the
386 department's informal conference, fails to enter into a
387 compliance agreement with the department resolving the dealer's
388 noncompliance with this chapter, or fails to comply with the
389 executed compliance agreement.

390 (f)~~(e)~~ As used in this paragraph, the term "exhibitor"
391 means a person who enters into an agreement authorizing the
392 display of tangible personal property or services at a

393 convention or a trade show. The following provisions apply to
 394 the registration of exhibitors as dealers under this chapter:

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

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

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

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

409
 410 Any person who conducts a convention or a trade show must make
 411 his or her ~~their~~ exhibitor's agreements available to the
 412 department for inspection and copying.

413 Section 5. Effective upon this act becoming a law and
 414 retroactive to July 1, 2010, subsection (5) of section 213.13,
 415 Florida Statutes, is amended to read:

416 213.13 Electronic remittance and distribution of funds
 417 collected by clerks of the court.—

418 (5) All court-related collections, including fees, fines,
 419 reimbursements, court costs, and other court-related funds that
 420 the clerks must remit to the state pursuant to law, must be

HB 7099

2012

421 transmitted electronically by the 10th ~~20th~~ day of the month
422 immediately following the month in which the funds are
423 collected.

424 Section 6. Effective upon this act becoming a law, section
425 213.295, Florida Statutes, is created to read:

426 213.295 Automated sales suppression devices.-

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

428 (a) "Automated sales suppression device" or "zapper" means
429 a software program that falsifies the electronic records of
430 electronic cash registers or other point-of-sale systems,
431 including, but not limited to, transaction data and transaction
432 reports. The term includes the software program, any device that
433 carries the software program, or an Internet link to the
434 software program.

435 (b) "Electronic cash register" means a device that keeps a
436 register or supporting documents through the use of an
437 electronic device or computer system designed to record
438 transaction data for the purpose of computing, compiling, or
439 processing retail sales transaction data in whatever manner.

440 (c) "Phantom-ware" means a hidden programming option
441 embedded in the operating system of an electronic cash register
442 or hardwired into the electronic cash register that can be used
443 to create a second set of records or may eliminate or manipulate
444 transaction records, that may or may not be preserved in digital
445 formats, to represent the true or manipulated record of
446 transactions in the electronic cash register.

447 (d) "Transaction data" includes items purchased by a
448 customer, the price for each item, a taxability determination

HB 7099

2012

449 for each item; a segregated tax amount for each of the taxed
450 items, the amount of cash or credit tendered, the net amount
451 returned to the customer in change, the date and time of the
452 purchase, the name, address, and identification number of the
453 vendor, and the receipt or invoice number of the transaction.

454 (e) "Transaction report" means a report that documents,
455 but is not limited to documenting, the sales, taxes, or fees
456 collected, media totals, and discount voids at an electronic
457 cash register that is printed on a cash register tape at the end
458 of a day or a shift, or a report that documents every action at
459 an electronic cash register and that is stored electronically.

460 (2) A person may not knowingly sell, purchase, install,
461 transfer, possess, use, or access any automated sales
462 suppression device, zapper, or phantom-ware.

463 (3) (a) A person who violates this section commits a felony
464 of the third degree, punishable as provided in s. 775.082, s.
465 775.083, or s. 775.084.

466 (b) A person who violates this section is liable for all
467 taxes, fees, penalties, and interest due the state as a result
468 of the use of an automated sales suppression device, zapper, or
469 phantom-ware and shall forfeit to the state as an additional
470 penalty all profits associated with the sale or use of an
471 automated sales suppression device, zapper, or phantom-ware.

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

476 Section 7. Paragraph (b) of subsection (1) of section

477 220.153, Florida Statutes, is amended to read:

478 220.153 Apportionment by sales factor.—

479 (1) DEFINITIONS.—As used in this section, the term:

480 (b) "Qualified capital expenditures" means expenditures in
 481 this state for purposes substantially related to a business's
 482 production or sale of goods or services. The expenditure must
 483 fund the acquisition of additional real property (land,
 484 buildings, including appurtenances, fixtures and fixed
 485 equipment, structures, etc.), including additions, replacements,
 486 major repairs, and renovations to real property which materially
 487 extend its useful life or materially improve or change its
 488 functional use and the furniture and equipment necessary to
 489 furnish and operate a new or improved facility. The term
 490 "qualified capital expenditures" does not include an expenditure
 491 for a passive investment ~~or for an investment intended for the~~
 492 ~~accumulation of reserves or the realization of profit for~~
 493 ~~distribution to any person holding an ownership interest in the~~
 494 ~~business~~. The term "qualified capital expenditures" does not
 495 include expenditures to acquire an existing business or
 496 expenditures in excess of \$125 million to acquire land or
 497 buildings.

498 Section 8. Subsection (4) of section 322.142, Florida
 499 Statutes, is amended to read:

500 322.142 Color photographic or digital imaged licenses.—

501 (4) The department may maintain a film negative or print
 502 file. The department shall maintain a record of the digital
 503 image and signature of the licensees, together with other data
 504 required by the department for identification and retrieval.

HB 7099

2012

505 Reproductions from the file or digital record are exempt from
506 ~~the provisions of s. 119.07(1) and shall be made and issued only~~
507 for departmental administrative purposes; for the issuance of
508 duplicate licenses; in response to law enforcement agency
509 requests; to the Department of Business and Professional
510 Regulation pursuant to an interagency agreement for the purpose
511 of accessing digital images for reproduction of licenses issued
512 by the Department of Business and Professional Regulation; to
513 the Department of State pursuant to an interagency agreement to
514 facilitate determinations of eligibility of voter registration
515 applicants and registered voters in accordance with ss. 98.045
516 and 98.075; to the Department of Revenue pursuant to an
517 interagency agreement for use in establishing paternity and
518 establishing, modifying, or enforcing support obligations in
519 Title IV-D cases; to the Department of Revenue for use in
520 establishing positive identification for tax administration
521 purposes; to the Department of Children and Family Services
522 pursuant to an interagency agreement to conduct protective
523 investigations under part III of chapter 39 and chapter 415; to
524 the Department of Children and Family Services pursuant to an
525 interagency agreement specifying the number of employees in each
526 of that department's regions to be granted access to the records
527 for use as verification of identity to expedite the
528 determination of eligibility for public assistance and for use
529 in public assistance fraud investigations; or to the Department
530 of Financial Services pursuant to an interagency agreement to
531 facilitate the location of owners of unclaimed property, the
532 validation of unclaimed property claims, and the identification

533 of fraudulent or false claims.

534 Section 9. Effective upon this act becoming a law,
 535 paragraph (h) of subsection (3) of section 443.131, Florida
 536 Statutes, is amended to read:

537 443.131 Contributions.—

538 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 539 EXPERIENCE.—

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

543 1. All contributions, reimbursements, interest, and
 544 penalties incurred by the employer for wages paid by him or her
 545 in all previous calendar quarters, except the 4 calendar
 546 quarters immediately preceding the calendar quarter or calendar
 547 year for which the benefit ratio is computed, are paid; ~~and~~

548 2. The employer has produced for inspection and copying
 549 all work records in his or her possession, custody, or control
 550 which were requested by the Department of Economic Opportunity
 551 or its tax collection service provider pursuant to s.

552 443.171(5); and

553 ~~3.2.~~ The employer entitled to a rate reduction must have
 554 at least one annual payroll as defined in subparagraph (b)1.
 555 unless the employer is eligible for additional credit under the
 556 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 557 Act is amended or repealed in a manner affecting credit under
 558 the federal act, this section applies only to the extent that
 559 additional credit is allowed against the payment of the tax
 560 imposed by the Federal Unemployment Tax Act.

HB 7099

2012

561
562 The tax collection service provider shall assign an earned
563 contribution rate to an employer ~~under subparagraph 1.~~ the
564 quarter immediately after the quarter in which all
565 contributions, reimbursements, interest, and penalties are paid
566 in full and all work records requested pursuant to s. 443.171(5)
567 have been produced for inspection and copying to the Department
568 of Economic Opportunity or the tax collection service provider.

569 Section 10. Effective January 1, 2013, paragraph (a) of
570 subsection (1) of section 443.141, Florida Statutes, is amended
571 to read:

572 443.141 Collection of contributions and reimbursements.—

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

575 (a) Interest.—Contributions or reimbursements unpaid on
576 the date due bear interest at the rate of 1 percent per month
577 through December 31, 2012. Beginning January 1, 2013, the
578 interest rate shall be calculated in accordance with s. 213.235,
579 except that the rate of interest shall never be greater than 1
580 percent per month, from and after the ~~that~~ date due until
581 payment plus accrued interest is received by the tax collection
582 service provider, unless the service provider finds that the
583 employing unit has good reason for failing to pay the
584 contributions or reimbursements when due. Interest collected
585 under this subsection must be paid into the Special Employment
586 Security Administration Trust Fund.

587 Section 11. Except as otherwise expressly provided in this
588 act and except for this section, which shall take effect upon

HB 7099

2012

589 | this act becoming a law, this act shall take effect July 1,
590 | 2012.