

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 211.3103, F.S.; revising rate calculation procedures
4 for the tax on severance of phosphate rock; revising
5 the distribution for the tax on severance of phosphate
6 rock; amending s. 212.07, F.S.; conforming a cross-
7 reference to changes made by the act; subjecting a
8 dealer to monetary and criminal penalties for the
9 willful failure to collect certain taxes or fees after
10 notice of the duty to collect the taxes or fees by the
11 Department of Revenue; amending s. 212.12, F.S.;
12 deleting provisions relating to the imposition of
13 criminal penalties after notice by the Department of
14 Revenue of requirements to register as a dealer or to
15 collect taxes; making technical and grammatical
16 changes to provisions specifying penalties for making
17 a false or fraudulent return with the intent to evade
18 payment of a tax or fee; amending s. 212.14, F.S.;
19 defining the term "person"; authorizing the Department
20 of Revenue to adopt rules relating to requirements for
21 a person to deposit cash, a bond, or other security
22 with the department in order to ensure compliance with
23 sales tax laws; making technical and grammatical
24 changes; amending s. 212.18, F.S.; subjecting a person
25 to criminal penalties for willfully failing to
26 register as a dealer after notice of the duty to
27 register by the Department of Revenue; making
28 technical and grammatical changes; amending s. 213.13,

29 F.S.; revising the due date for funds collected by the
30 clerks of court to be transmitted to the Department of
31 Revenue; providing retroactive application; creating
32 s. 213.295, F.S.; providing definitions; subjecting a
33 person to criminal penalties and monetary penalties
34 for knowingly selling or engaging in certain other
35 actions involving an automated sales suppression
36 device, zapper, or phantom-ware; defining sales
37 suppression devices and phantom-ware as contraband
38 articles under the Florida Contraband Forfeiture Act;
39 amending s. 220.153, F.S.; redefining the term
40 "qualified capital expenditures" for purposes of
41 apportionment by sales factor; amending s. 322.142,
42 F.S.; authorizing the Department of Highway Safety and
43 Motor Vehicles to release photographs or digital
44 images to the Department of Revenue in order to
45 identify individuals for purposes of tax
46 administration; amending s. 336.021, F.S.; revising
47 the date when imposition of the ninth-cent fuel tax
48 will be levied; amending s. 336.025, F.S.; revising
49 the date when impositions and rate changes of the
50 local option fuel tax shall be levied; amending s.
51 443.131, F.S.; imposing a requirement on employers to
52 produce records for the Department of Economic
53 Opportunity or its tax collection service provider as
54 a prerequisite for a reduction in the rate of
55 unemployment tax; amending s. 443.141, F.S.; providing
56 a method to calculate the interest rate for past due

57 | contributions and reimbursements, and delinquent,
 58 | erroneous, incomplete, or insufficient reports;
 59 | providing effective dates.

60 |
 61 | Be It Enacted by the Legislature of the State of Florida:

62 |
 63 | Section 1. Section 211.3103, Florida Statutes, is amended
 64 | to read:

65 | 211.3103 Levy of tax on severance of phosphate rock; rate,
 66 | basis, and distribution of tax.—

67 | (1) There is hereby levied an excise tax upon every person
 68 | engaging in the business of severing phosphate rock from the
 69 | soils or waters of this state for commercial use. The tax shall
 70 | be collected, administered, and enforced by the department.

71 | (2) Beginning January 1, 2013, the tax rate shall be \$1.61
 72 | per ton severed, except for the time period from January 1, 2015
 73 | to December 31, 2022 when the tax rate shall be \$1.80 per ton
 74 | severed.

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

78 | ~~(a) The first \$10 million in revenue collected from the~~
 79 | ~~tax during each fiscal year shall be paid to the credit of the~~
 80 | ~~Conservation and Recreation Lands Trust Fund.~~

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

84 | ~~1. To the credit of the General Revenue Fund of the state,~~

85 ~~40.1 percent.~~

86 ~~2. For payment to counties in proportion to the number of~~
87 ~~tons of phosphate rock produced from a phosphate rock matrix~~
88 ~~located within such political boundary, 16.5 percent. The~~
89 ~~department shall distribute this portion of the proceeds~~
90 ~~annually based on production information reported by the~~
91 ~~producers on the annual returns for the taxable year. Any such~~
92 ~~proceeds received by a county shall be used only for phosphate-~~
93 ~~related expenses.~~

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

106 ~~4. To the credit of the Phosphate Research Trust Fund in~~
107 ~~the Division of Universities of the Department of Education, 9.3~~
108 ~~percent.~~

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

110 ~~6. To the credit of the Nonmandatory Land Reclamation~~
111 ~~Trust Fund, 10.4 percent.~~

112 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~

113 ~~Department of Environmental Protection may use up to \$2 million~~
114 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
115 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
116 ~~which would pay the cost of restoration, reclamation, and~~
117 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
118 ~~activities in the event that an operator or permittee thereof~~
119 ~~has been subject to a final order of bankruptcy and all funds~~
120 ~~available therefrom are determined to be inadequate to~~
121 ~~accomplish such restoration, reclamation, and cleanup. This~~
122 ~~section does not imply that such operator or permittee is~~
123 ~~thereby relieved of its obligations or relieved of any~~
124 ~~liabilities pursuant to any other remedies at law,~~
125 ~~administrative remedies, statutory remedies, or remedies~~
126 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
127 ~~implement this subsection, including the purchase and oversight~~
128 ~~of the bond or policy.~~

129 ~~(4) Funds distributed pursuant to subparagraphs (2) (b) 3.~~
130 ~~and (11) (e) 4. shall be used for:~~

131 ~~(a) Planning, preparing, and financing of infrastructure~~
132 ~~projects for job creation and capital investment, especially~~
133 ~~those related to industrial and commercial sites. Infrastructure~~
134 ~~investments may include the following public or public-private~~
135 ~~partnership facilities: stormwater systems, telecommunications~~
136 ~~facilities, roads or other remedies to transportation~~
137 ~~impediments, nature-based tourism facilities, or other physical~~
138 ~~requirements necessary to facilitate trade and economic~~
139 ~~development activities.~~

140 ~~(b) Maximizing the use of federal, local, and private~~

141 ~~resources, including, but not limited to, those available under~~
142 ~~the Small Cities Community Development Block Grant Program.~~

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

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

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

153 ~~(3)(7)~~ (3) The excise tax levied by this section shall apply
154 to the total production of the producer during the taxable year,
155 measured on the basis of bone-dry tons produced at the point of
156 severance.

157 ~~(8)(a) On or before March 30, 2004, and annually~~
158 ~~thereafter, the department shall calculate the base rate~~
159 ~~adjustment, if any, for phosphate rock based on the change in~~
160 ~~the unadjusted annual producer price index for the prior~~
161 ~~calendar year in relation to the unadjusted annual producer~~
162 ~~price index for calendar year 1999.~~

163 ~~(b) For the purposes of determining the base rate~~
164 ~~adjustment for any year, the base rate adjustment shall be a~~
165 ~~fraction, the numerator of which is the unadjusted annual~~
166 ~~producer price index for the prior calendar year and the~~
167 ~~denominator of which is the unadjusted annual producer price~~
168 ~~index for calendar year 1999.~~

169 ~~(c) The department shall provide the base rate, the base~~
 170 ~~rate adjustment, and the resulting tax rate to affected~~
 171 ~~producers by written notice on or before April 15 of the current~~
 172 ~~year.~~

173 ~~(d) If the producer price index for phosphate rock is~~
 174 ~~substantially revised, the department shall make appropriate~~
 175 ~~adjustment in the method used to compute the base rate~~
 176 ~~adjustment under this subsection which will produce results~~
 177 ~~reasonably consistent with the result that would have been~~
 178 ~~obtained if the producer price index for phosphate rock had not~~
 179 ~~been revised. However, the tax rate shall not be less than \$1.51~~
 180 ~~per ton severed.~~

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

184 (4)~~(9)~~ The excise tax levied on the severance of phosphate
 185 rock shall be in addition to any ad valorem taxes levied upon
 186 the separately assessed mineral interest in the real property
 187 upon which the site of severance is located, or any other tax,
 188 permit, or license fee imposed by the state or its political
 189 subdivisions.

190 (5)~~(10)~~ The tax levied by this section shall be collected
 191 in the manner prescribed in s. 211.33.

192 ~~(11) (a) Beginning July 1, 2008, there is hereby levied a~~
 193 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~
 194 ~~levied by this section. The surcharge shall be levied until the~~
 195 ~~last day of the calendar quarter in which the total revenue~~
 196 ~~generated by the surcharge equals \$60 million. Revenues derived~~

197 ~~from the surcharge shall be deposited into the Nonmandatory Land~~
198 ~~Reclamation Trust Fund and shall be exempt from the general~~
199 ~~revenue service charge provided in s. 215.20. Revenues derived~~
200 ~~from the surcharge shall be used to augment funds appropriated~~
201 ~~for the rehabilitation, management, and closure of the Piney~~
202 ~~Point and Mulberry sites and for approved reclamation of~~
203 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
204 ~~75 percent of the revenues from the surcharge shall be dedicated~~
205 ~~to the Piney Point and Mulberry sites.~~

206 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
207 ~~\$1.945 per ton severed and the base rate adjustment provided in~~
208 ~~subsection (6) shall not apply.~~

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

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

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

215 ~~(d) Beginning July 1 of the fiscal year following the date~~
216 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
217 ~~total amount of surcharge remitted by such taxpayer under~~
218 ~~paragraph (a), and each year thereafter, the excise tax rate~~
219 ~~levied on such taxpayer shall be adjusted as provided in~~
220 ~~subsection (6). The surcharge offset for each taxpayer is an~~
221 ~~amount calculated by the department equal to the cumulative~~
222 ~~difference between the amount of excise tax that would have been~~
223 ~~collected under subsections (5) and (6) and the excise tax~~
224 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~

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

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

232 ~~2. To the credit of the General Revenue Fund of the state,~~
 233 ~~37.1 percent.~~

234 ~~3. For payment to counties in proportion to the number of~~
 235 ~~tons of phosphate rock produced from a phosphate rock matrix~~
 236 ~~located within such political boundary, 12 percent. The~~
 237 ~~department shall distribute this portion of the proceeds~~
 238 ~~annually based on production information reported by the~~
 239 ~~producers on the annual returns for the taxable year. Any such~~
 240 ~~proceeds received by a county shall be used only for phosphate-~~
 241 ~~related expenses.~~

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

253 | ~~authority.~~

254 | ~~5. To the credit of the Nonmandatory Land Reclamation~~
 255 | ~~Trust Fund, 5.8 percent.~~

256 | ~~6. To the credit of the Phosphate Research Trust Fund in~~
 257 | ~~the Division of Universities of the Department of Education, 5.8~~
 258 | ~~percent.~~

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

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

265 | 1. To the credit of the Conservation and Recreation Lands
 266 | Trust Fund, 25.5 percent.

267 | 2. To the credit of the General Revenue Fund of the state,
 268 | 35.7 percent.

269 | 3. For payment to counties in proportion to the number of
 270 | tons of phosphate rock produced from a phosphate rock matrix
 271 | located within such political boundary, 12.8 percent. The
 272 | department shall distribute this portion of the proceeds
 273 | annually based on production information reported by the
 274 | producers on the annual returns for the taxable year. Any such
 275 | proceeds received by a county shall be used only for phosphate-
 276 | related expenses.

277 | 4. For payment to counties that have been designated as a
 278 | rural area of critical economic concern pursuant to s. 288.0656
 279 | in proportion to the number of tons of phosphate rock produced
 280 | from a phosphate rock matrix located within such political

281 boundary, 10.0 percent. The department shall distribute this
 282 portion of the proceeds annually based on production information
 283 reported by the producers on the annual returns for the taxable
 284 year. Payments under this subparagraph shall be made to the
 285 counties unless the Legislature by special act creates a local
 286 authority to promote and direct the economic development of the
 287 county. If such authority exists, payments shall be made to that
 288 authority.

289 5. To the credit of the Nonmandatory Land Reclamation
 290 Trust Fund, 6.2 percent.

291 6. To the credit of the Phosphate Research Trust Fund in
 292 the Division of Universities of the Department of Education, 6.2
 293 percent.

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

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

300 1. To the credit of the Conservation and Recreation Lands
 301 Trust Fund, 22.8 percent.

302 2. To the credit of the General Revenue Fund of the state,
 303 31.9 percent.

304 3. For payment to counties pursuant to subparagraph (a)3.,
 305 11.5 percent.

306 4. For payment to counties pursuant to subparagraph (a)4.,
 307 8.9 percent.

308 5. To the credit of the Nonmandatory Land Reclamation

309 Trust Fund, 16.1 percent.

310 6. To the credit of the Phosphate Research Trust Fund in
 311 the Division of Universities of the Department of Education, 5.6
 312 percent.

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

314 (c) ~~(g)~~ For purposes of this section, "phosphate-related
 315 expenses" means those expenses that provide for infrastructure
 316 or services in support of the phosphate industry, reclamation or
 317 restoration of phosphate lands, community infrastructure on such
 318 reclaimed lands, and similar expenses directly related to
 319 support of the industry.

320 Section 2. Effective upon this act becoming a law,
 321 subsections (1) and (3) of section 212.07, Florida Statutes, are
 322 amended to read:

323 212.07 Sales, storage, use tax; tax added to purchase
 324 price; dealer not to absorb; liability of purchasers who cannot
 325 prove payment of the tax; penalties; general exemptions.—

326 (1) (a) The privilege tax herein levied measured by retail
 327 sales shall be collected by the dealers from the purchaser or
 328 consumer.

329 (b) A resale must be in strict compliance with s. 212.18
 330 and the rules and regulations, and any dealer who makes a sale
 331 for resale which is not in strict compliance with s. 212.18 and
 332 the rules and regulations shall himself or herself be liable for
 333 and pay the tax. Any dealer who makes a sale for resale shall
 334 document the exempt nature of the transaction, as established by
 335 rules promulgated by the department, by retaining a copy of the
 336 purchaser's resale certificate. In lieu of maintaining a copy of

337 the certificate, a dealer may document, prior to the time of
338 sale, an authorization number provided telephonically or
339 electronically by the department, or by such other means
340 established by rule of the department. The dealer may rely on a
341 resale certificate issued pursuant to s. 212.18(3)(d)
342 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
343 without seeking annual verification of the resale certificate if
344 the dealer makes recurring sales to a purchaser in the normal
345 course of business on a continual basis. For purposes of this
346 paragraph, "recurring sales to a purchaser in the normal course
347 of business" refers to a sale in which the dealer extends credit
348 to the purchaser and records the debt as an account receivable,
349 or in which the dealer sells to a purchaser who has an
350 established cash or C.O.D. account, similar to an open credit
351 account. For purposes of this paragraph, purchases are made from
352 a selling dealer on a continual basis if the selling dealer
353 makes, in the normal course of business, sales to the purchaser
354 no less frequently than once in every 12-month period. A dealer
355 may, through the informal protest provided for in s. 213.21 and
356 the rules of the Department of Revenue, provide the department
357 with evidence of the exempt status of a sale. Consumer
358 certificates of exemption executed by those exempt entities that
359 were registered with the department at the time of sale, resale
360 certificates provided by purchasers who were active dealers at
361 the time of sale, and verification by the department of a
362 purchaser's active dealer status at the time of sale in lieu of
363 a resale certificate shall be accepted by the department when
364 submitted during the protest period, but may not be accepted in

365 any proceeding under chapter 120 or any circuit court action
 366 instituted under chapter 72.

367 (c) Unless the purchaser of tangible personal property
 368 that is incorporated into tangible personal property
 369 manufactured, produced, compounded, processed, or fabricated for
 370 one's own use and subject to the tax imposed under s.
 371 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
 372 extends a certificate in compliance with the rules of the
 373 department, the dealer shall himself or herself be liable for
 374 and pay the tax.

375 (3) (a) ~~A Any~~ dealer who fails, neglects, or refuses to
 376 collect the tax or fees imposed under this chapter herein
 377 ~~provided, either~~ by himself or herself or through the dealer's
 378 agents or employees, ~~is,~~ in addition to the penalty of being
 379 liable for ~~and~~ paying the tax ~~himself or herself,~~ commits guilty
 380 ~~of~~ a misdemeanor of the first degree, punishable as provided in
 381 s. 775.082 or s. 775.083.

382 (b) A dealer who willfully fails to collect a tax or fee
 383 after the department provides notice of the duty to collect the
 384 tax or fee is liable for a specific penalty of 100 percent of
 385 the uncollected tax or fee. This penalty is in addition to any
 386 other penalty that may be imposed by law. A dealer who willfully
 387 fails to collect taxes or fees totaling:

- 388 1. Less than \$300:
 - 389 a. For a first offense, commits a misdemeanor of the
 - 390 second degree, punishable as provided in s. 775.082 or s.
 - 391 775.083.
 - 392 b. For a second offense, commits a misdemeanor of the

393 first degree, punishable as provided in s. 775.082 or s.
 394 775.083.

395 c. For a third or subsequent offense, commits a felony of
 396 the third degree, punishable as provided in s. 775.082, s.
 397 775.083, or s. 775.084.

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

401 3. An amount equal to \$20,000 or more, but less than
 402 \$100,000, commits a felony of the second degree, punishable as
 403 provided in s. 775.082, s. 775.083, or s. 775.084.

404 4. An amount equal to \$100,000 or more, commits a felony
 405 of the first degree, punishable as provided in s. 775.082, s.
 406 775.083, or s. 775.084.

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

411 Section 3. Effective upon this act becoming a law,
 412 paragraph (d) of subsection (2) of section 212.12, Florida
 413 Statutes, is amended to read:

414 212.12 Dealer's credit for collecting tax; penalties for
 415 noncompliance; powers of Department of Revenue in dealing with
 416 delinquents; brackets applicable to taxable transactions;
 417 records required.—

418 (2)

419 (d) A ~~Any~~ person who makes a false or fraudulent return
 420 with a willful intent to evade payment of any tax or fee imposed

421 under this chapter ~~is~~; any person who, after the department's
422 delivery of a written notice to the person's last known address
423 specifically alerting the person of the requirement to register
424 the person's business as a dealer, intentionally fails to
425 register the business; and any person who, after the
426 department's delivery of a written notice to the person's last
427 known address specifically alerting the person of the
428 requirement to collect tax on specific transactions,
429 intentionally fails to collect such tax, shall, in addition to
430 the other penalties provided by law, be liable for a specific
431 penalty of 100 percent of any unreported ~~or any uncollected~~ tax
432 or fee. This penalty is in addition to any other penalty
433 provided by law. A person who makes a false or fraudulent return
434 with a willful intent to evade payment of taxes or fees
435 totaling:

436 1. Less than \$300:

437 a. For a first offense, commits a misdemeanor of the
438 second degree, punishable as provided in s. 775.082 or s.
439 775.083.

440 b. For a second offense, commits a misdemeanor of the
441 first degree, punishable as provided in s. 775.082 or s.
442 775.083.

443 c. For a third or subsequent offense, commits a felony of
444 the third degree, punishable as provided in s. 775.082, s.
445 775.083, or s. 775.084.

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

449 3. An amount equal to \$20,000 or more, but less than
450 \$100,000, commits a felony of the second degree, punishable as
451 provided in s. 775.082, s. 775.083, or s. 775.084.

452 4. An amount equal to \$100,000 or more, commits a felony
453 of the first degree, punishable and, upon conviction, for fine
454 and punishment as provided in s. 775.082, s. 775.083, or s.
455 775.084. Delivery of written notice may be made by certified
456 mail, or by the use of such other method as is documented as
457 being necessary and reasonable under the circumstances. The
458 civil and criminal penalties imposed herein for failure to
459 comply with a written notice alerting the person of the
460 requirement to register the person's business as a dealer or to
461 collect tax on specific transactions shall not apply if the
462 person timely files a written challenge to such notice in
463 accordance with procedures established by the department by rule
464 or the notice fails to clearly advise that failure to comply
465 with or timely challenge the notice will result in the
466 imposition of the civil and criminal penalties imposed herein.

467 ~~1. If the total amount of unreported or uncollected taxes~~
468 ~~or fees is less than \$300, the first offense resulting in~~
469 ~~conviction is a misdemeanor of the second degree, the second~~
470 ~~offense resulting in conviction is a misdemeanor of the first~~
471 ~~degree, and the third and all subsequent offenses resulting in~~
472 ~~conviction is a misdemeanor of the first degree, and the third~~
473 ~~and all subsequent offenses resulting in conviction are felonies~~
474 ~~of the third degree.~~

475 ~~2. If the total amount of unreported or uncollected taxes~~
476 ~~or fees is \$300 or more but less than \$20,000, the offense is a~~

477 ~~felony of the third degree.~~

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

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

484 Section 4. Subsection (4) of section 212.14, Florida
 485 Statutes, is amended to read:

486 212.14 Departmental powers; hearings; distress warrants;
 487 bonds; subpoenas and subpoenas duces tecum.—

488 (4) In all cases where it is necessary to ensure
 489 compliance with ~~the provisions of~~ this chapter, the department
 490 shall require a cash deposit, bond, or other security as a
 491 condition to a person obtaining or retaining a dealer's
 492 certificate of registration under this chapter. Such bond shall
 493 be in the form and such amount as the department deems
 494 appropriate under the particular circumstances. Every person
 495 failing to produce such cash deposit, bond, or other security as
 496 provided for herein shall not be entitled to obtain or retain a
 497 dealer's certificate of registration under this chapter, and the
 498 Department of Legal Affairs is hereby authorized to proceed by
 499 injunction, when so requested by the Department of Revenue, to
 500 prevent such person from doing business subject to ~~the~~
 501 ~~provisions of~~ this chapter until such cash deposit, bond, or
 502 other security is posted with the department, and any temporary
 503 injunction for this purpose may be granted by any judge or
 504 chancellor authorized by law to grant injunctions. Any security

505 required to be deposited may be sold by the department at public
506 sale if it becomes necessary so to do in order to recover any
507 tax, interest, or penalty due. Notice of such sale may be served
508 personally or by mail upon the person who deposited ~~the such~~
509 security. If by mail, notice sent to the last known address as
510 the same appears on the records of the department shall be
511 sufficient for the purpose of this requirement. Upon such sale,
512 the surplus, if any, above the amount due under this chapter
513 shall be returned to the person who deposited the security. The
514 department may adopt rules necessary to administer this
515 subsection. For the purpose of the cash deposit, bond, or other
516 security required by this subsection, the term "person" includes
517 those entities defined in s. 212.02(12), as well as:

518 (a) An individual or entity owning a controlling interest
519 in an entity;

520 (b) An individual or entity that has acquired an ownership
521 interest or a controlling interest in a business that would
522 otherwise be liable for posting a cash deposit, bond, or other
523 security, unless the department has determined that the
524 individual or entity is not liable for taxes, interest, or
525 penalties as set forth in s. 213.758; or

526 (c) An individual or entity seeking to obtain a dealer's
527 certificate of registration for a business that will be operated
528 at an identical location of a previous business that would
529 otherwise have been liable for posting a cash deposit, bond, or
530 other security, if the individual or entity fails to provide
531 evidence that the business was acquired for consideration in an
532 arms-length transaction.

533 Section 5. Effective upon this act becoming a law,
534 subsection (3) of section 212.18, Florida Statutes, is amended
535 to read:

536 212.18 Administration of law; registration of dealers;
537 rules.—

538 (3) (a) Every person desiring to engage in or conduct
539 business in this state as a dealer, ~~as defined in this chapter,~~
540 or to lease, rent, or let or grant licenses in living quarters
541 or sleeping or housekeeping accommodations in hotels, apartment
542 houses, roominghouses, or tourist or trailer camps that are
543 subject to tax under s. 212.03, or to lease, rent, or let or
544 grant licenses in real property, ~~as defined in this chapter,~~ and
545 every person who sells or receives anything of value by way of
546 admissions, must file with the department an application for a
547 certificate of registration for each place of business. The
548 application must include, ~~showing~~ the names of the persons who
549 have interests in such business and their residences, the
550 address of the business, and ~~such~~ other data reasonably required
551 by ~~as~~ the department ~~may reasonably require~~. However, owners and
552 operators of vending machines or newspaper rack machines are
553 required to obtain only one certificate of registration for each
554 county in which such machines are located. The department, by
555 rule, may authorize a dealer that uses independent sellers to
556 sell its merchandise to remit tax on the retail sales price
557 charged to the ultimate consumer in lieu of having the
558 independent seller register as a dealer and remit the tax. The
559 department may appoint the county tax collector as the
560 department's agent to accept applications for registrations. The

561 application must be made to the department before the person,
562 firm, copartnership, or corporation may engage in such business,
563 and it must be accompanied by a registration fee of \$5. However,
564 a registration fee is not required to accompany an application
565 to engage in or conduct business to make mail order sales. The
566 department may waive the registration fee for applications
567 submitted through the department's Internet registration
568 process.

569 (b) The department, upon receipt of such application,
570 shall ~~will~~ grant to the applicant a separate certificate of
571 registration for each place of business, which certificate may
572 be canceled by the department or its designated assistants for
573 any failure by the certificateholder to comply with ~~any of the~~
574 ~~provisions of~~ this chapter. The certificate is not assignable
575 and is valid only for the person, firm, copartnership, or
576 corporation to which issued. The certificate must be placed in a
577 conspicuous place in the business or businesses for which it is
578 issued and must be displayed at all times. Except as provided in
579 this subsection, a ~~no~~ person may not ~~shall~~ engage in business as
580 a dealer or in leasing, renting, or letting of or granting
581 licenses in living quarters or sleeping or housekeeping
582 accommodations in hotels, apartment houses, roominghouses,
583 tourist or trailer camps, or real property, or ~~as hereinbefore~~
584 ~~defined, nor shall any person~~ sell or receive anything of value
585 by way of admissions, without a valid ~~first having obtained such~~
586 ~~a certificate. A or after such certificate has been canceled; no~~
587 person may not ~~shall~~ receive a ~~any~~ license from any authority
588 within the state to engage in any such business without a valid

589 ~~certificate first having obtained such a certificate or after~~
 590 ~~such certificate has been canceled. A person may not engage~~ The
 591 ~~engaging~~ in the business of selling or leasing tangible personal
 592 property or services or as a dealer; engage, ~~as defined in this~~
 593 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 594 granting licenses in living quarters or sleeping or housekeeping
 595 accommodations in hotels, apartment houses, roominghouses, or
 596 tourist or trailer camps that are taxable under this chapter, or
 597 real property; ~~7~~ or engage ~~the engaging~~ in the business of
 598 selling or receiving anything of value by way of admissions,
 599 without a valid ~~such~~ certificate ~~first being obtained or after~~
 600 ~~such certificate has been canceled by the department, is~~
 601 ~~prohibited.~~

602 (c)1. ~~A The failure or refusal of any person who engages~~
 603 in acts requiring a certificate of registration under this
 604 subsection who fails or refuses to register commits, firm,
 605 ~~copartnership, or corporation to so qualify when required~~
 606 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 607 provided in s. 775.082 or s. 775.083. Such acts are, or subject
 608 to injunctive proceedings as provided by law. A person who
 609 engages in acts requiring a certificate of registration and who
 610 fails or refuses to register is also subject ~~Such failure or~~
 611 ~~refusal also subjects the offender to a \$100 initial~~
 612 registration fee in lieu of the \$5 registration fee required by
 613 ~~authorized in~~ paragraph (a). However, the department may waive
 614 the increase in the registration fee if it finds ~~is determined~~
 615 ~~by the department~~ that the failure to register was due to
 616 reasonable cause and not to willful negligence, willful neglect,

617 or fraud.

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

622 b. The department shall give written notice of the duty to
623 register to the person by personal service, by sending notice by
624 registered mail to the person's last known address, or by both
625 personal service and mail.

626 (d)-(e) In addition to the certificate of registration, the
627 department shall provide to each newly registered dealer an
628 initial resale certificate that will be valid for the remainder
629 of the period of issuance. The department shall provide each
630 active dealer with an annual resale certificate. For purposes of
631 this section, the term "active dealer" means a person who is
632 currently registered with the department and who is required to
633 file at least once during each applicable reporting period.

634 (e)-(d) The department may revoke a ~~any~~ dealer's
635 certificate of registration if ~~when~~ the dealer fails to comply
636 with this chapter. Prior to revocation of a dealer's certificate
637 of registration, the department must schedule an informal
638 conference at which the dealer may present evidence regarding
639 the department's intended revocation or enter into a compliance
640 agreement with the department. The department must notify the
641 dealer of its intended action and the time, place, and date of
642 the scheduled informal conference by written notification sent
643 by United States mail to the dealer's last known address of
644 record furnished by the dealer on a form prescribed by the

645 department. The dealer is required to attend the informal
 646 conference and present evidence refuting the department's
 647 intended revocation or enter into a compliance agreement with
 648 the department which resolves the dealer's failure to comply
 649 with this chapter. The department shall issue an administrative
 650 complaint under s. 120.60 if the dealer fails to attend the
 651 department's informal conference, fails to enter into a
 652 compliance agreement with the department resolving the dealer's
 653 noncompliance with this chapter, or fails to comply with the
 654 executed compliance agreement.

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

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

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

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

672 4. Any exhibitor who makes a mail order sale pursuant to

673 s. 212.0596 must register as a dealer.

674

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

678 Section 6. Effective upon this act becoming a law and
 679 retroactive to July 1, 2010, subsection (5) of section 213.13,
 680 Florida Statutes, is amended to read:

681 213.13 Electronic remittance and distribution of funds
 682 collected by clerks of the court.—

683 (5) All court-related collections, including fees, fines,
 684 reimbursements, court costs, and other court-related funds that
 685 the clerks must remit to the state pursuant to law, must be
 686 transmitted electronically by the 10th ~~20th~~ day of the month
 687 immediately following the month in which the funds are
 688 collected.

689 Section 7. Effective upon this act becoming a law, section
 690 213.295, Florida Statutes, is created to read:

691 213.295 Automated sales suppression devices.—

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

693 (a) "Automated sales suppression device" or "zapper" means
 694 a software program that falsifies the electronic records of
 695 electronic cash registers or other point-of-sale systems,
 696 including, but not limited to, transaction data and transaction
 697 reports. The term includes the software program, any device that
 698 carries the software program, or an Internet link to the
 699 software program.

700 (b) "Electronic cash register" means a device that keeps a

701 register or supporting documents through the use of an
 702 electronic device or computer system designed to record
 703 transaction data for the purpose of computing, compiling, or
 704 processing retail sales transaction data in whatever manner.

705 (c) "Phantom-ware" means a hidden programming option
 706 embedded in the operating system of an electronic cash register
 707 or hardwired into the electronic cash register that can be used
 708 to create a second set of records or may eliminate or manipulate
 709 transaction records, that may or may not be preserved in digital
 710 formats, to represent the true or manipulated record of
 711 transactions in the electronic cash register.

712 (d) "Transaction data" includes items purchased by a
 713 customer, the price for each item, a taxability determination
 714 for each item; a segregated tax amount for each of the taxed
 715 items, the amount of cash or credit tendered, the net amount
 716 returned to the customer in change, the date and time of the
 717 purchase, the name, address, and identification number of the
 718 vendor, and the receipt or invoice number of the transaction.

719 (e) "Transaction report" means a report that documents,
 720 but is not limited to documenting, the sales, taxes, or fees
 721 collected, media totals, and discount voids at an electronic
 722 cash register that is printed on a cash register tape at the end
 723 of a day or a shift, or a report that documents every action at
 724 an electronic cash register and that is stored electronically.

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

728 (3) (a) A person who violates this section commits a felony

729 of the third degree, punishable as provided in s. 775.082, s.
 730 775.083, or s. 775.084.

731 (b) A person who violates this section is liable for all
 732 taxes, fees, penalties, and interest due the state as a result
 733 of the use of an automated sales suppression device, zapper, or
 734 phantom-ware and shall forfeit to the state as an additional
 735 penalty all profits associated with the sale or use of an
 736 automated sales suppression device, zapper, or phantom-ware.

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

741 Section 8. Paragraph (b) of subsection (1) of section
 742 220.153, Florida Statutes, is amended to read:

743 220.153 Apportionment by sales factor.—

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

745 (b) "Qualified capital expenditures" means expenditures in
 746 this state for purposes substantially related to a business's
 747 production or sale of goods or services. The expenditure must
 748 fund the acquisition of additional real property (land,
 749 buildings, including appurtenances, fixtures and fixed
 750 equipment, structures, etc.), including additions, replacements,
 751 major repairs, and renovations to real property which materially
 752 extend its useful life or materially improve or change its
 753 functional use and the furniture and equipment necessary to
 754 furnish and operate a new or improved facility. The term
 755 "qualified capital expenditures" does not include an expenditure
 756 for a passive investment ~~or for an investment intended for the~~

757 ~~accumulation of reserves or the realization of profit for~~
758 ~~distribution to any person holding an ownership interest in the~~
759 ~~business.~~ The term "qualified capital expenditures" does not
760 include expenditures to acquire an existing business or
761 expenditures in excess of \$125 million to acquire land or
762 buildings.

763 Section 9. Subsection (4) of section 322.142, Florida
764 Statutes, is amended to read:

765 322.142 Color photographic or digital imaged licenses.—

766 (4) The department may maintain a film negative or print
767 file. The department shall maintain a record of the digital
768 image and signature of the licensees, together with other data
769 required by the department for identification and retrieval.
770 Reproductions from the file or digital record are exempt from
771 ~~the provisions of s. 119.07(1)~~ and shall be made and issued only
772 for departmental administrative purposes; for the issuance of
773 duplicate licenses; in response to law enforcement agency
774 requests; to the Department of Business and Professional
775 Regulation pursuant to an interagency agreement for the purpose
776 of accessing digital images for reproduction of licenses issued
777 by the Department of Business and Professional Regulation; to
778 the Department of State pursuant to an interagency agreement to
779 facilitate determinations of eligibility of voter registration
780 applicants and registered voters in accordance with ss. 98.045
781 and 98.075; to the Department of Revenue pursuant to an
782 interagency agreement for use in establishing paternity and
783 establishing, modifying, or enforcing support obligations in
784 Title IV-D cases; to the Department of Revenue for use in

785 establishing positive identification for tax administration
 786 purposes; to the Department of Children and Family Services
 787 pursuant to an interagency agreement to conduct protective
 788 investigations under part III of chapter 39 and chapter 415; to
 789 the Department of Children and Family Services pursuant to an
 790 interagency agreement specifying the number of employees in each
 791 of that department's regions to be granted access to the records
 792 for use as verification of identity to expedite the
 793 determination of eligibility for public assistance and for use
 794 in public assistance fraud investigations; or to the Department
 795 of Financial Services pursuant to an interagency agreement to
 796 facilitate the location of owners of unclaimed property, the
 797 validation of unclaimed property claims, and the identification
 798 of fraudulent or false claims.

799 Section 10. Subsection (5) of section 336.021, Florida
 800 Statutes, is amended to read:

801 336.021 County transportation system; levy of ninth-cent
 802 fuel tax on motor fuel and diesel fuel.—

803 (5) All impositions of the tax shall be levied before
 804 October ~~July~~ 1 of each year to be effective January 1 of the
 805 following year. However, levies of the tax which were in effect
 806 on July 1, 2002, and which expire on August 31 of any year may
 807 be reimposed at the current authorized rate to be effective
 808 September 1 of the year of expiration. All impositions shall be
 809 required to end on December 31 of a year. A decision to rescind
 810 the tax shall not take effect on any date other than December 31
 811 and shall require a minimum of 60 days' notice to the department
 812 of such decision.

813 Section 11. Paragraphs (a) and (b) of subsection (1) and
 814 paragraph (a) of subsection (5) of section 336.025, Florida
 815 Statutes, are amended to read:

816 336.025 County transportation system; levy of local option
 817 fuel tax on motor fuel and diesel fuel.—

818 (1) (a) In addition to other taxes allowed by law, there
 819 may be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a
 820 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
 821 fuel tax upon every gallon of motor fuel and diesel fuel sold in
 822 a county and taxed under the provisions of part I or part II of
 823 chapter 206.

824 1. All impositions and rate changes of the tax shall be
 825 levied before October ~~July~~ 1 to be effective January 1 of the
 826 following year for a period not to exceed 30 years, and the
 827 applicable method of distribution shall be established pursuant
 828 to subsection (3) or subsection (4). However, levies of the tax
 829 which were in effect on July 1, 2002, and which expire on August
 830 31 of any year may be reimposed at the current authorized rate
 831 effective September 1 of the year of expiration. Upon
 832 expiration, the tax may be releived provided that a
 833 redetermination of the method of distribution is made as
 834 provided in this section.

835 2. County and municipal governments shall utilize moneys
 836 received pursuant to this paragraph only for transportation
 837 expenditures.

838 3. Any tax levied pursuant to this paragraph may be
 839 extended on a majority vote of the governing body of the county.
 840 A redetermination of the method of distribution shall be

841 established pursuant to subsection (3) or subsection (4), if,
842 after July 1, 1986, the tax is extended or the tax rate changed,
843 for the period of extension or for the additional tax.

844 (b) In addition to other taxes allowed by law, there may
845 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
846 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
847 of motor fuel sold in a county and taxed under the provisions of
848 part I of chapter 206. The tax shall be levied by an ordinance
849 adopted by a majority plus one vote of the membership of the
850 governing body of the county or by referendum.

851 1. All impositions and rate changes of the tax shall be
852 levied before October ~~July~~ 1, to be effective January 1 of the
853 following year. However, levies of the tax which were in effect
854 on July 1, 2002, and which expire on August 31 of any year may
855 be reimposed at the current authorized rate effective September
856 1 of the year of expiration.

857 2. The county may, prior to levy of the tax, establish by
858 interlocal agreement with one or more municipalities located
859 therein, representing a majority of the population of the
860 incorporated area within the county, a distribution formula for
861 dividing the entire proceeds of the tax among county government
862 and all eligible municipalities within the county. If no
863 interlocal agreement is adopted before the effective date of the
864 tax, tax revenues shall be distributed pursuant to the
865 provisions of subsection (4). If no interlocal agreement exists,
866 a new interlocal agreement may be established prior to June 1 of
867 any year pursuant to this subparagraph. However, any interlocal
868 agreement agreed to under this subparagraph after the initial

869 | levy of the tax or change in the tax rate authorized in this
 870 | section shall under no circumstances materially or adversely
 871 | affect the rights of holders of outstanding bonds which are
 872 | backed by taxes authorized by this paragraph, and the amounts
 873 | distributed to the county government and each municipality shall
 874 | not be reduced below the amount necessary for the payment of
 875 | principal and interest and reserves for principal and interest
 876 | as required under the covenants of any bond resolution
 877 | outstanding on the date of establishment of the new interlocal
 878 | agreement.

879 | 3. County and municipal governments shall use moneys
 880 | received pursuant to this paragraph for transportation
 881 | expenditures needed to meet the requirements of the capital
 882 | improvements element of an adopted comprehensive plan or for
 883 | expenditures needed to meet immediate local transportation
 884 | problems and for other transportation-related expenditures that
 885 | are critical for building comprehensive roadway networks by
 886 | local governments. For purposes of this paragraph, expenditures
 887 | for the construction of new roads, the reconstruction or
 888 | resurfacing of existing paved roads, or the paving of existing
 889 | graded roads shall be deemed to increase capacity and such
 890 | projects shall be included in the capital improvements element
 891 | of an adopted comprehensive plan. Expenditures for purposes of
 892 | this paragraph shall not include routine maintenance of roads.

893 | (5) (a) By October ~~July~~ 1 of each year, the county shall
 894 | notify the Department of Revenue of the rate of the taxes levied
 895 | pursuant to paragraphs (1) (a) and (b), and of its decision to
 896 | rescind or change the rate of a tax, if applicable, and shall

897 provide the department with a certified copy of the interlocal
 898 agreement established under subparagraph (1)(b)2. or
 899 subparagraph (3)(a)1. with distribution proportions established
 900 by such agreement or pursuant to subsection (4), if applicable.
 901 A decision to rescind a tax may ~~shall~~ not take effect on any
 902 date other than December 31 and requires ~~shall require~~ a minimum
 903 of 60 days' notice to the Department of Revenue of such
 904 decision.

905 Section 12. Effective upon this act becoming a law,
 906 paragraph (h) of subsection (3) of section 443.131, Florida
 907 Statutes, is amended to read:

908 443.131 Contributions.—

909 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 910 EXPERIENCE.—

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

914 1. All contributions, reimbursements, interest, and
 915 penalties incurred by the employer for wages paid by him or her
 916 in all previous calendar quarters, except the 4 calendar
 917 quarters immediately preceding the calendar quarter or calendar
 918 year for which the benefit ratio is computed, are paid; ~~and~~

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

923 443.171(5); and

924 3.2. The employer entitled to a rate reduction must have

925 at least one annual payroll as defined in subparagraph (b)1.
 926 unless the employer is eligible for additional credit under the
 927 Federal Unemployment Tax Act. If the Federal Unemployment Tax
 928 Act is amended or repealed in a manner affecting credit under
 929 the federal act, this section applies only to the extent that
 930 additional credit is allowed against the payment of the tax
 931 imposed by the Federal Unemployment Tax Act.

932
 933 The tax collection service provider shall assign an earned
 934 contribution rate to an employer ~~under subparagraph 1.~~ the
 935 quarter immediately after the quarter in which all
 936 contributions, reimbursements, interest, and penalties are paid
 937 in full and all work records requested pursuant to s. 443.171(5)
 938 have been produced for inspection and copying to the Department
 939 of Economic Opportunity or the tax collection service provider.

940 Section 13. Effective January 1, 2013, paragraph (a) of
 941 subsection (1) of section 443.141, Florida Statutes, is amended
 942 to read:

943 443.141 Collection of contributions and reimbursements.—

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

946 (a) Interest.—Contributions or reimbursements unpaid on
 947 the date due bear interest at the rate of 1 percent per month
 948 through December 31, 2012. Beginning January 1, 2013, the
 949 interest rate shall be calculated in accordance with s. 213.235,
 950 except that the rate of interest shall never be greater than 1
 951 percent per month, from and after the ~~that~~ date due until
 952 payment plus accrued interest is received by the tax collection

953 | service provider, unless the service provider finds that the
954 | employing unit has good reason for failing to pay the
955 | contributions or reimbursements when due. Interest collected
956 | under this subsection must be paid into the Special Employment
957 | Security Administration Trust Fund.

958 | Section 14. Except as otherwise expressly provided in this
959 | act and except for this section, which shall take effect upon
960 | this act becoming a law, this act shall take effect July 1,
961 | 2012.