

By the Committee on Budget Subcommittee on Finance and Tax; and  
Senator Hays

593-04223-12

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1                   A bill to be entitled  
2           An act relating to exemptions from local business  
3           taxes; creating s. 205.067, F.S.; specifying that an  
4           individual licensed and operating as a broker  
5           associate or sales associate is not required to apply  
6           for an exemption from a local business tax or take  
7           certain actions relating to a local business tax;  
8           prohibiting a local governing authority from holding  
9           such exempt individual liable for the failure of a  
10          principal or employer to comply with certain  
11          obligations related to a local business tax or from  
12          requiring the exempt individual to take certain  
13          actions related to a local business tax; prohibiting a  
14          local governing authority from requiring a principal  
15          or employer to provide personal or contact information  
16          for such exempt individuals in order to obtain a local  
17          business tax receipt; amending s. 205.066, F.S.;  
18          conforming provisions; providing an effective date.

19  
20 Be It Enacted by the Legislature of the State of Florida:

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22           Section 1. Section 205.067, Florida Statutes, is created to  
23 read:

24           205.067 Exemptions; broker associates and sales  
25 associates.-

26           (1) An individual licensed and operating as a broker  
27 associate or sales associate under chapter 475 is not required  
28 to apply for an exemption from a local business tax, pay a local  
29 business tax, or obtain a local business tax receipt.

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30       (2) An individual exempt under this section may not be held  
31 liable by any local governing authority for the failure of a  
32 principal or employer to apply for an exemption from a local  
33 business tax, pay a local business tax, or obtain a local  
34 business tax receipt. An individual exempt under this section  
35 may not be required by any local governing authority to apply  
36 for an exemption from a local business tax, otherwise prove his  
37 or her exempt status, or pay any tax or fee related to a local  
38 business tax.

39       (3) A principal or employer who is required to obtain a  
40 local business tax receipt may not be required by a local  
41 governing authority to provide personal or contact information  
42 for individuals exempt under this section in order to obtain a  
43 local business tax receipt.

44       Section 2. Subsection (1) of section 205.066, Florida  
45 Statutes, is amended to read:

46       205.066 Exemptions; employees.—

47       (1) An individual who engages in or manages a business,  
48 profession, or occupation as an employee of another person is  
49 not required to apply for an exemption from a local business  
50 tax, pay a local business tax, or obtain a local business tax  
51 receipt. ~~For purposes of this section, an individual licensed~~  
52 ~~and operating as a broker associate or sales associate under~~  
53 ~~chapter 475 is an employee.~~ An individual acting in the capacity  
54 of an independent contractor is not an employee.

55       Section 3. This act shall take effect October 1, 2012.