



458308

576-04172-13

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance Tax)

A bill to be entitled

An act relating to tax dealer collection allowances;  
amending s. 212.12, F.S.; revising the process for  
dealers to elect to forgo the sales tax collection  
allowance and direct that the collection allowance  
amount be transferred into the Educational Enhancement  
Trust Fund; providing applicability; providing an  
effective date.

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

Section 1. Paragraph (d) of subsection (1) of section  
212.12, Florida Statutes, is amended to read:

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

(1)

(d)1. A dealer entitled to the collection allowance  
provided in this section may elect to forgo ~~forego~~ the  
collection allowance and direct that the amount be transferred  
into the Educational Enhancement Trust Fund. Such an election  
must be made with the timely filing of a return, remains in  
effect for returns filed for subsequent reporting periods of the  
calendar year unless the dealer indicates termination of the  
election by filing a return that deducts the collection  
allowance from the amount of tax due, and may not be rescinded



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28 for a reporting period once the return for that reporting period  
29 is filed ~~made~~. If a dealer who makes such an election files a  
30 delinquent return, underpays the tax, or files an incomplete  
31 return, the amount transferred into the Educational Enhancement  
32 Trust Fund shall be the amount of the collection allowance  
33 remaining after resolution of liability for all of the tax,  
34 interest, and penalty due on that return or underpayment of tax.  
35 The Department of Education shall distribute the remaining  
36 amount from the trust fund to the school districts that have  
37 adopted resolutions stating that those funds will be used to  
38 ensure that up-to-date technology is purchased for the  
39 classrooms in the district and that teachers are trained in the  
40 use of that technology. Revenues collected in districts that do  
41 not adopt such a resolution shall be equally distributed to  
42 districts that have adopted such resolutions.

43 2. This paragraph applies to all taxes, surtaxes, and any  
44 local option taxes administered under this chapter and remitted  
45 directly to the department. This paragraph does not apply to a  
46 locally imposed and self-administered convention development  
47 tax, tourist development tax, or tourist impact tax administered  
48 under this chapter.

49 3. Revenues from the dealer-collection allowances shall be  
50 transferred quarterly from the General Revenue Fund to the  
51 Educational Enhancement Trust Fund. The Department of Revenue  
52 shall provide to the Department of Education quarterly  
53 information about such revenues by county to which the  
54 collection allowance was attributed.

55  
56 Notwithstanding any provision of chapter 120 to the contrary,



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57 the Department of Revenue may adopt rules to carry out the  
58 amendment made by chapter 2006-52, Laws of Florida, to this  
59 section.

60 Section 2. The amendments to s. 212.12, Florida Statutes,  
61 made by this act apply to sales and use tax returns due on or  
62 after February 1, 2014.

63 Section 3. This act shall take effect January 1, 2014.