

By Senator Sachs

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1 A bill to be entitled
2 An act relating to tax dealer collection allowances;
3 amending s. 212.12, F.S.; revising the process for
4 dealers to elect to forgo the sales tax collection
5 allowance and direct that the collection allowance
6 amount be transferred into the Educational Enhancement
7 Trust Fund; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

11 Section 1. Paragraph (d) of subsection (1) of section
12 212.12, Florida Statutes, is amended to read:

13 212.12 Dealer's credit for collecting tax; penalties for
14 noncompliance; powers of Department of Revenue in dealing with
15 delinquents; brackets applicable to taxable transactions;
16 records required.—

17 (1)

18 (d)1. A dealer entitled to the collection allowance
19 provided in this section may elect to forgo ~~forego~~ the
20 collection allowance and direct that the amount be transferred
21 into the Educational Enhancement Trust Fund. Such an election
22 must be made with the timely filing of a return, remains in
23 effect for returns filed for subsequent reporting periods of the
24 calendar year unless the dealer indicates termination of the
25 election by filing a return that deducts the collection
26 allowance from the amount of tax due, and may not be rescinded
27 for a reporting period once the return for that reporting period
28 is filed ~~made~~. If a dealer who makes such an election files a
29 delinquent return, underpays the tax, or files an incomplete

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

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

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

54
55 Notwithstanding any provision of chapter 120 to the contrary,
56 the Department of Revenue may adopt rules to carry out the
57 amendment made by chapter 2006-52, Laws of Florida, to this
58 section.

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Section 2. This act shall take effect July 1, 2013.