

By the Committees on Appropriations; and Appropriations

576-04677-13

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1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 125.0104, F.S.; providing an additional use for
4 tourist development tax revenues for certain coastal
5 counties; authorizing counties to require certain
6 information for tax returns filed with county
7 governments; amending s. amending s. 198.13, F.S.;
8 deleting a requirement for filing a tax return for a
9 decedent who dies after a certain date; amending s.
10 211.3103, F.S.; expanding the definition of
11 "phosphate-related expenses" for the purpose of
12 distributing certain tax proceeds; amending s. 212.03,
13 F.S.; providing that charges for the storage of towed
14 vehicles that are impounded by a local, state, or
15 federal law enforcement agency are not taxable;
16 amending s. 212.0305, F.S.; authorizing counties to
17 require certain information for tax returns filed with
18 county governments; amending s. 212.07, F.S.;
19 conforming a cross-reference to changes made by the
20 act; providing monetary and criminal penalties for a
21 dealer's willful failure to collect certain taxes or
22 fees after receiving notice of such duty to collect
23 from the Department of Revenue; amending s. 212.12,
24 F.S.; deleting provisions relating to the imposition
25 of criminal penalties after department notice of
26 requirements to register as a dealer or to collect
27 taxes; making technical and grammatical changes to
28 provisions specifying penalties for making a false or
29 fraudulent return with the intent to evade payment of

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30 a tax or fee; amending s. 212.14, F.S.; modifying the
31 definition of the term "person"; authorizing the
32 department to adopt rules relating to requirements for
33 a person to deposit cash, a bond, or other security
34 with the department in order to ensure compliance with
35 sales tax laws; making technical and grammatical
36 changes; amending s. 212.18, F.S.; providing criminal
37 penalties for a person who willfully fails to register
38 as a dealer after receiving notice of such duty by the
39 department; making technical and grammatical changes;
40 reenacting s. 212.20, F.S., relating to the
41 disposition of funds collected; amending s. 213.13,
42 F.S.; revising the due date for transmitting funds
43 collected by the clerks of court to the department;
44 amending s. 213.21, F.S.; increasing dollar threshold
45 of compromise authority that can be delegated to the
46 executive director; creating s. 213.295, F.S.,
47 relating to automated sales suppression devices;
48 providing definitions; subjecting a person to criminal
49 penalties and monetary penalties for knowingly selling
50 or engaging in certain other actions involving a
51 zapper or phantom-ware; providing that sales
52 suppression devices and phantom-ware are contraband
53 articles under the Florida Contraband Forfeiture Act;
54 amending s. 443.131, F.S.; imposing a requirement on
55 employers to produce records for the Department of
56 Economic Opportunity or its tax collection service
57 provider as a prerequisite for a reduction in the rate
58 of reemployment tax; amending s. 443.141, F.S.;

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59 providing a method to calculate the interest rate for
60 past due contributions and reimbursements, and
61 delinquent, erroneous, incomplete, or insufficient
62 reports; providing effective dates.

63
64 Be It Enacted by the Legislature of the State of Florida:

65
66 Section 1. Present paragraphs (c) and (d) of subsection (5)
67 of section 125.0104, Florida Statutes, are redesignated as
68 paragraphs (d) and (e), respectively, and amended and a new
69 paragraph (c) is added to that subsection, and paragraph (a) of
70 subsection (10) of that section is amended to read:

71 125.0104 Tourist development tax; procedure for levying;
72 authorized uses; referendum; enforcement.-

73 (5) AUTHORIZED USES OF REVENUE.-

74 (c) Tax revenues received pursuant to this section by a
75 coastal county that has a population of less than 225,000,
76 excluding the inmate population, and at least nine
77 municipalities may also be used by that county to fund beach
78 safety personnel and lifeguard operational activities in areas
79 where there is public access. All population figures relating to
80 this paragraph must be based on the most recent population
81 estimates prepared pursuant to s. 186.901. These population
82 estimates must be those in effect on April 1 of each year.

83 (d)(e) The revenues to be derived from the tourist
84 development tax may be pledged to secure and liquidate revenue
85 bonds issued by the county for the purposes set forth in
86 subparagraphs (a)1. and 4. or for the purpose of refunding bonds
87 previously issued for such purposes, or both; however, no more

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88 than 50 percent of the revenues ~~from the tourist development tax~~
89 may be pledged to secure and liquidate revenue bonds or revenue
90 refunding bonds issued for the purposes set forth in
91 subparagraph (a)4. Such revenue bonds and revenue refunding
92 bonds may be authorized and issued in such principal amounts,
93 with such interest rates and maturity dates, and subject to such
94 other terms, conditions, and covenants as the governing board of
95 the county shall provide. The Legislature intends that this
96 paragraph ~~shall~~ be the full and complete authority for
97 accomplishing such purposes, but ~~such authority shall~~ be
98 supplemental and additional to, and not in derogation of, any
99 powers now existing or later conferred under law.

100 (e) ~~(d)~~ Any use of the local option tourist development tax
101 revenues collected pursuant to this section for a purpose not
102 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
103 paragraph (a), paragraph (b), ~~or~~ paragraph (c), or paragraph (d)
104 of this subsection is expressly prohibited.

105 (10) LOCAL ADMINISTRATION OF TAX.—

106 (a) A county levying a tax under this section or s.
107 125.0108 may be exempted from the requirements of the respective
108 section that:

109 1. The tax collected be remitted to the Department of
110 Revenue before being returned to the county; and

111 2. The tax be administered according to chapter 212,

112
113 if the county adopts an ordinance providing for the local
114 collection and administration of the tax. The county may require
115 that a return required to be filed with the county include, for
116 each rental property, the names of the owners; the address of

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117 the property, including the unit number; the number of days
118 rented; the taxable rent; and the amount of tax payable.

119 Section 2. Operating retroactively to January 1, 2013,
120 subsection (4) of section 198.13, Florida Statutes, is amended
121 to read:

122 198.13 Tax return to be made in certain cases; certificate
123 of nonliability.—

124 (4) Notwithstanding any other provisions of this section
125 and applicable to the estate of a decedent who dies after
126 December 31, 2004, if, upon the death of the decedent, a state
127 death tax credit or a generation-skipping transfer credit is not
128 allowable pursuant to the Internal Revenue Code of 1986, as
129 amended:

130 (a) The personal representative of the estate is not
131 required to file a return under subsection (1) in connection
132 with the estate.

133 (b) The person who would otherwise be required to file a
134 return reporting a generation-skipping transfer under subsection
135 (3) is not required to file such a return in connection with the
136 estate.

137
138 ~~The provisions of this subsection do not apply to estates of~~
139 ~~decedents dying after December 31, 2012.~~

140 Section 3. Paragraph (c) of subsection (6) of section
141 211.3103, Florida Statutes, is amended to read:

142 211.3103 Levy of tax on severance of phosphate rock; rate,
143 basis, and distribution of tax.—

144 (6)

145 (c) As used in ~~For purposes of this subsection~~ section, the

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146 term "phosphate-related expenses" means those expenses that
147 provide for infrastructure or services in support of the
148 phosphate industry, including environmental education,
149 reclamation or restoration of phosphate lands, maintenance and
150 restoration of reclaimed lands and county-owned environmental
151 lands that were formerly phosphate lands, and community
152 infrastructure on ~~such~~ reclaimed lands and county-owned
153 environmental lands that were formerly phosphate lands, and
154 similar expenses directly related to support of the industry.

155 Section 4. Subsection (6) of section 212.03, Florida
156 Statutes, is amended to read:

157 212.03 Transient rentals tax; rate, procedure, enforcement,
158 exemptions.—

159 (6) It is ~~the~~ legislative intent that every person ~~is~~
160 ~~engaging in a taxable privilege~~ who leases or rents parking or
161 storage spaces for motor vehicles in parking lots or garages,
162 including storage facilities for towed vehicles; who leases or
163 rents docking or storage spaces for boats in boat docks or
164 marinas;7 or who leases or rents tie-down or storage space for
165 aircraft at airports is engaging in a taxable privilege.

166 (a) For the exercise of this privilege, a tax is hereby
167 levied at the rate of 6 percent on the total rental charged.

168 (b) Charges for parking, docking, tie-down, or storage
169 arising from a lawful impoundment are not taxable. As used in
170 this paragraph, the term "lawful impoundment" means the storing
171 of or having custody over an aircraft, boat, or motor vehicle by
172 or at the direction of a local, state, or federal law
173 enforcement agency which the owner or the owner's representative
174 is not authorized to enter upon, have access to, or remove

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175 without the consent of the law enforcement agency.

176 Section 5. Paragraph (a) of subsection (5) of section
177 212.0305, Florida Statutes, is amended to read:

178 212.0305 Convention development taxes; intent;
179 administration; authorization; use of proceeds.-

180 (5) LOCAL ADMINISTRATION OF TAX.-

181 (a) A county levying a tax under the provisions of this section
182 may be exempt from the requirements of this section that the tax
183 collected be remitted to the Department of Revenue before being
184 returned to the county and that such tax be administered
185 according to the provisions of this chapter, if the county
186 adopts an ordinance providing for the collection and
187 administration of the tax on a local basis. The county may
188 require that a return required to be filed with the county
189 include, for each rental property, the names of the owners; the
190 address of the property, including the unit number; the number
191 of days rented; the taxable rent; and the amount of tax payable.

192 Section 6. Paragraph (b) of subsection (1) and subsection
193 (3) of section 212.07, Florida Statutes, are amended to read:

194 212.07 Sales, storage, use tax; tax added to purchase
195 price; dealer not to absorb; liability of purchasers who cannot
196 prove payment of the tax; penalties; general exemptions.-

197 (1)

198 (b) A resale must be in strict compliance with s. 212.18
199 and the rules and regulations, and any dealer who makes a sale
200 for resale which is not in strict compliance with s. 212.18 and
201 the rules and regulations shall himself or herself be liable for
202 and pay the tax. Any dealer who makes a sale for resale shall
203 document the exempt nature of the transaction, as established by

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204 rules adopted ~~promulgated~~ by the department, by retaining a copy
205 of the purchaser's resale certificate. In lieu of maintaining a
206 copy of the certificate, a dealer may document, before ~~prior to~~
207 the time of sale, an authorization number provided
208 telephonically or electronically by the department, or by such
209 other means established by rule of the department. The dealer
210 may rely on a resale certificate issued pursuant to s.
211 212.18(3)(d) ~~212.18(3)(e)~~, valid at the time of receipt from the
212 purchaser, without seeking annual verification of the resale
213 certificate if the dealer makes recurring sales to a purchaser
214 in the normal course of business on a continual basis. For
215 purposes of this paragraph, "recurring sales to a purchaser in
216 the normal course of business" refers to a sale in which the
217 dealer extends credit to the purchaser and records the debt as
218 an account receivable, or in which the dealer sells to a
219 purchaser who has an established cash or C.O.D. account, similar
220 to an open credit account. For purposes of this paragraph,
221 purchases are made from a selling dealer on a continual basis if
222 the selling dealer makes, in the normal course of business,
223 sales to the purchaser no less frequently than once in every 12-
224 month period. A dealer may, through the informal protest
225 provided for in s. 213.21 and the rules of the department ~~of~~
226 ~~Revenue~~, provide the department with evidence of the exempt
227 status of a sale. Consumer certificates of exemption executed by
228 those exempt entities that were registered with the department
229 at the time of sale, resale certificates provided by purchasers
230 who were active dealers at the time of sale, and verification by
231 the department of a purchaser's active dealer status at the time
232 of sale in lieu of a resale certificate shall be accepted by the

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233 department when submitted during the protest period, but may not
234 be accepted in any proceeding under chapter 120 or any circuit
235 court action instituted under chapter 72.

236 (3) (a) A ~~Any~~ dealer who fails, neglects, or refuses to
237 collect the tax or fees imposed under this chapter ~~herein~~
238 ~~provided, either~~ by himself or herself or through the dealer's
239 agents or employees, ~~is,~~ in addition to the penalty of being
240 liable for ~~and~~ paying the tax ~~himself or herself~~, commits guilty
241 ~~of~~ a misdemeanor of the first degree, punishable as provided in
242 s. 775.082 or s. 775.083.

243 (b) A dealer who willfully fails to collect a tax or fee
244 after the department provides notice of the duty to collect the
245 tax or fee is liable for a specific penalty of 100 percent of
246 the uncollected tax or fee. This penalty is in addition to any
247 other penalty that may be imposed by law. A dealer who willfully
248 fails to collect taxes or fees totaling:

249 1. Less than \$300:

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

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

254 c. For a third or subsequent offense, commits a felony of
255 the third degree, punishable as provided in s. 775.082, s.
256 775.083, or s. 775.084.

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

260 3. An amount equal to \$20,000 or more, but less than
261 \$100,000, commits a felony of the second degree, punishable as

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262 provided in s. 775.082, s. 775.083, or s. 775.084.

263 4. An amount equal to \$100,000 or more, commits a felony of
264 the first degree, punishable as provided in s. 775.082, s.
265 775.083, or s. 775.084.

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

270 Section 7. Paragraph (d) of subsection (2) of section
271 212.12, Florida Statutes, is amended to read:

272 212.12 Dealer's credit for collecting tax; penalties for
273 noncompliance; powers of Department of Revenue in dealing with
274 delinquents; brackets applicable to taxable transactions;
275 records required.-

276 (2)

277 (d) A Any person who makes a false or fraudulent return and
278 who has with a willful intent to evade payment of any tax or fee
279 imposed under this chapter is; any person who, after the
280 department's delivery of a written notice to the person's last
281 known address specifically alerting the person of the
282 requirement to register the person's business as a dealer,
283 intentionally fails to register the business; and any person
284 who, after the department's delivery of a written notice to the
285 person's last known address specifically alerting the person of
286 the requirement to collect tax on specific transactions,
287 intentionally fails to collect such tax, shall, in addition to
288 the other penalties provided by law, be liable for a specific
289 penalty of 100 percent of any unreported or any uncollected tax
290 or fee. This penalty is in addition to any other penalty

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291 provided by law. A person who makes a false or fraudulent return
292 with a willful intent to evade payment of taxes or fees
293 totaling:

294 1. Less than \$300:

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

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

299 c. For a third or subsequent offense, commits a felony of
300 the third degree, punishable as provided in s. 775.082, s.
301 775.083, or s. 775.084.

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

305 3. An amount equal to \$20,000 or more, but less than
306 \$100,000, commits a felony of the second degree, punishable as
307 provided in s. 775.082, s. 775.083, or s. 775.084.

308 4. An amount equal to \$100,000 or more, commits a felony of
309 the first degree, punishable and, upon conviction, for fine and
310 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.

311 ~~Delivery of written notice may be made by certified mail, or by~~
312 ~~the use of such other method as is documented as being necessary~~
313 ~~and reasonable under the circumstances. The civil and criminal~~
314 ~~penalties imposed herein for failure to comply with a written~~
315 ~~notice alerting the person of the requirement to register the~~
316 ~~person's business as a dealer or to collect tax on specific~~
317 ~~transactions shall not apply if the person timely files a~~
318 ~~written challenge to such notice in accordance with procedures~~
319 ~~established by the department by rule or the notice fails to~~

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320 ~~clearly advise that failure to comply with or timely challenge~~
321 ~~the notice will result in the imposition of the civil and~~
322 ~~criminal penalties imposed herein.~~

323 ~~1. If the total amount of unreported or uncollected taxes~~
324 ~~or fees is less than \$300, the first offense resulting in~~
325 ~~conviction is a misdemeanor of the second degree, the second~~
326 ~~offense resulting in conviction is a misdemeanor of the first~~
327 ~~degree, and the third and all subsequent offenses resulting in~~
328 ~~conviction is a misdemeanor of the first degree, and the third~~
329 ~~and all subsequent offenses resulting in conviction are felonies~~
330 ~~of the third degree.~~

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

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

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

340 Section 8. Effective July 1, 2013, subsection (4) of
341 section 212.14, Florida Statutes, is amended to read:

342 212.14 Departmental powers; hearings; distress warrants;
343 bonds; subpoenas and subpoenas duces tecum.-

344 (4) In all cases where it is necessary to ensure
345 compliance with ~~the provisions of~~ this chapter, the department
346 shall require a cash deposit, bond, or other security as a
347 condition to a person obtaining or retaining a dealer's
348 certificate of registration under this chapter. Such bond must

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349 shall be in the form and ~~such~~ amount ~~as~~ the department deems
350 appropriate under the particular circumstances. A ~~Every~~ person
351 failing to produce such cash deposit, bond, or other security is
352 ~~as provided for herein shall~~ not be entitled to obtain or retain
353 a dealer's certificate of registration under this chapter, and
354 the Department of Legal Affairs is hereby authorized to proceed
355 by injunction, if ~~when so~~ requested by the Department of
356 Revenue, to prevent such person from doing business subject to
357 ~~the provisions of~~ this chapter until such cash deposit, bond, or
358 other security is posted with the department, and any temporary
359 injunction for this purpose may be granted by any judge or
360 chancellor authorized by law to grant injunctions. Any security
361 required to be deposited may be sold by the department at public
362 sale if ~~it becomes necessary so to do~~ in order to recover any
363 tax, interest, or penalty due. Notice of such sale may be served
364 personally or by mail upon the person who deposited the ~~such~~
365 security. If by mail, notice sent to the last known address as
366 it ~~the same~~ appears on the records of the department is ~~shall be~~
367 sufficient for the purpose of this requirement. Upon such sale,
368 the surplus, if any, above the amount due under this chapter
369 shall be returned to the person who deposited the security. The
370 department may adopt rules necessary to administer this
371 subsection. For the purpose of the cash deposit, bond, or other
372 security required by this subsection, the term "person" includes
373 those entities defined in s. 212.02(12), as well as:
374 (a) An individual or entity owning a controlling interest
375 in an entity;
376 (b) An individual or entity that has acquired an ownership
377 interest or a controlling interest in a business that would

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378 otherwise be liable for posting a cash deposit, bond, or other
379 security, unless the department has determined that the
380 individual or entity is not liable for taxes, interest, or
381 penalties as set forth in s. 213.758; or

382 (c) An individual or entity seeking to obtain a dealer's
383 certificate of registration for a business that will be operated
384 at the same location as a previous business that would otherwise
385 have been liable for posting a cash deposit, bond, or other
386 security, if the individual or entity fails to provide evidence
387 that the business was acquired for consideration in an arms-
388 length transaction.

389 Section 9. Subsection (3) of section 212.18, Florida
390 Statutes, is amended to read:

391 212.18 Administration of law; registration of dealers;
392 rules.-

393 (3) (a) A ~~Every~~ person desiring to engage in or conduct
394 business in this state as a dealer, ~~as defined in this chapter,~~
395 or to lease, rent, or let or grant licenses in living quarters
396 or sleeping or housekeeping accommodations in hotels, apartment
397 houses, roominghouses, or tourist or trailer camps that are
398 subject to tax under s. 212.03, or to lease, rent, or let or
399 grant licenses in real property, ~~as defined in this chapter,~~ and
400 every person who sells or receives anything of value by way of
401 admissions, must file with the department an application for a
402 certificate of registration for each place of business. The
403 application must include, ~~showing~~ the names of the persons who
404 have interests in such business and their residences, the
405 address of the business, and ~~such~~ other data reasonably required
406 by ~~as~~ the department ~~may reasonably require~~. However, owners and

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407 operators of vending machines or newspaper rack machines are
408 required to obtain only one certificate of registration for each
409 county in which such machines are located. The department, by
410 rule, may authorize a dealer that uses independent sellers to
411 sell its merchandise to remit tax on the retail sales price
412 charged to the ultimate consumer in lieu of having the
413 independent seller register as a dealer and remit the tax. The
414 department may appoint the county tax collector as the
415 department's agent to accept applications for registrations. The
416 application must be submitted ~~made~~ to the department before the
417 person, firm, copartnership, or corporation may engage in such
418 business, and it must be accompanied by a registration fee of
419 \$5. However, a registration fee is not required to accompany an
420 application to engage in or conduct business to make mail order
421 sales. The department may waive the registration fee for
422 applications submitted through the department's Internet
423 registration process.

424 (b) The department, upon receipt of such application, shall
425 ~~will~~ grant to the applicant a separate certificate of
426 registration for each place of business, which certificate may
427 be canceled by the department or its designated assistants for
428 any failure by the certificateholder to comply with ~~any of the~~
429 ~~provisions of~~ this chapter. The certificate is not assignable
430 and is valid only for the person, firm, copartnership, or
431 corporation to which issued. The certificate must be placed in a
432 conspicuous place in the business or businesses for which it is
433 issued and must be displayed at all times. Except as provided in
434 this subsection, a no person may not ~~shall~~ engage in business as
435 a dealer or in leasing, renting, or letting of or granting

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436 licenses in living quarters or sleeping or housekeeping
 437 accommodations in hotels, apartment houses, roominghouses,
 438 tourist or trailer camps, or real property, or as hereinbefore
 439 ~~defined, nor shall any person~~ sell or receive anything of value
 440 by way of admissions, without a valid first ~~having obtained such~~
 441 ~~a certificate. A or after such certificate has been canceled; no~~
 442 ~~person may not shall~~ receive a any license from any authority
 443 within the state to engage in any such business without a valid
 444 certificate first having obtained such a certificate or after
 445 ~~such certificate has been canceled. A person may not engage~~ The
 446 engaging in the business of selling or leasing tangible personal
 447 property or services ~~or as a dealer; engage, as defined in this~~
 448 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 449 granting licenses in living quarters or sleeping or housekeeping
 450 accommodations in hotels, apartment houses, roominghouses, or
 451 tourist or trailer camps that are taxable under this chapter, or
 452 real property; ~~or engage the engaging~~ in the business of
 453 selling or receiving anything of value by way of admissions,
 454 without a valid such ~~certificate first being obtained or after~~
 455 ~~such certificate has been canceled by the department, is~~
 456 prohibited.

457 (c)1. A The failure or refusal of any person who engages in
 458 acts requiring a certificate of registration under this
 459 subsection who fails or refuses to register commits, firm,
 460 copartnership, or corporation to so qualify when required
 461 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
 462 provided in s. 775.082 or s. 775.083. Such acts are, or subject
 463 to injunctive proceedings as provided by law. A person who
 464 engages in acts requiring a certificate of registration and who

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465 fails or refuses to register is also subject ~~Such failure or~~
466 ~~refusal also subjects the offender~~ to a \$100 initial
467 registration fee in lieu of the \$5 registration fee required by
468 ~~authorized in~~ paragraph (a). However, the department may waive
469 the increase in the registration fee if it finds ~~is determined~~
470 ~~by the department~~ that the failure to register was due to
471 reasonable cause and not to willful negligence, willful neglect,
472 or fraud.

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

477 b. The department shall provide written notice of the duty
478 to register to the person by personal service, by sending notice
479 by registered mail to the person's last known address, or by
480 both personal service and registered mail.

481 (d) ~~(e)~~ In addition to the certificate of registration, the
482 department shall provide to each newly registered dealer an
483 initial resale certificate that will be valid for the remainder
484 of the period of issuance. The department shall provide each
485 active dealer with an annual resale certificate. For purposes of
486 this section, the term "active dealer" means a person who is
487 currently registered with the department and who is required to
488 file at least once during each applicable reporting period.

489 (e) ~~(d)~~ The department may revoke a ~~any~~ dealer's certificate
490 of registration if ~~when~~ the dealer fails to comply with this
491 chapter. Before ~~Prior to~~ revocation of a dealer's certificate of
492 registration, the department must schedule an informal
493 conference at which the dealer may present evidence regarding

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494 the department's intended revocation or enter into a compliance
495 agreement with the department. The department must notify the
496 dealer of its intended action and the time, place, and date of
497 the scheduled informal conference by written notification sent
498 by United States mail to the dealer's last known address of
499 record furnished by the dealer on a form prescribed by the
500 department. The dealer is required to attend the informal
501 conference and present evidence refuting the department's
502 intended revocation or enter into a compliance agreement with
503 the department which resolves the dealer's failure to comply
504 with this chapter. The department shall issue an administrative
505 complaint under s. 120.60 if the dealer fails to attend the
506 department's informal conference, fails to enter into a
507 compliance agreement with the department resolving the dealer's
508 noncompliance with this chapter, or fails to comply with the
509 executed compliance agreement.

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

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

518 2. An exhibitor whose agreement provides for the sale at
519 wholesale only of tangible personal property or services subject
520 to the tax imposed under ~~in~~ this chapter must obtain a resale
521 certificate from the purchasing dealer but is not required to
522 register as a dealer.

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523 3. An exhibitor whose agreement authorizes the retail sale
524 of tangible personal property or services subject to the tax
525 imposed under ~~in~~ this chapter must register as a dealer and
526 collect the tax ~~imposed under this chapter~~ on such sales.

527 4. An ~~Any~~ exhibitor who makes a mail order sale pursuant to
528 s. 212.0596 must register as a dealer.

529
530 A ~~Any~~ person who conducts a convention or a trade show must make
531 his or her ~~their~~ exhibitor's agreements available to the
532 department for inspection and copying.

533 Section 10. For the purpose of incorporating the amendment
534 made by this act to subsection (3) of section 212.18, Florida
535 Statutes, in a reference thereto, paragraph (c) of subsection
536 (6) of section 212.20, Florida Statutes, is reenacted to read:

537 212.20 Funds collected, disposition; additional powers of
538 department; operational expense; refund of taxes adjudicated
539 unconstitutionally collected.—

540 (6) Distribution of all proceeds under this chapter and s.
541 202.18(1)(b) and (2)(b) shall be as follows:

542 (c) Proceeds from the fees imposed under ss. 212.05(1)(h)3.
543 and 212.18(3) shall remain with the General Revenue Fund.

544 Section 11. Subsection (5) of section 213.13, Florida
545 Statutes, is amended to read:

546 213.13 Electronic remittance and distribution of funds
547 collected by clerks of the court.—

548 (5) All court-related collections, including fees, fines,
549 reimbursements, court costs, and other court-related funds that
550 the clerks must remit to the state pursuant to law, must be
551 transmitted electronically by the 10th ~~20th~~ day of the month

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552 immediately following the month in which the funds are
553 collected.

554 Section 12. Paragraph (a) of subsection (2) of section
555 213.21, Florida Statutes, is amended to read:

556 213.21 Informal conferences; compromises.—

557 (2) (a) The executive director of the department or his or
558 her designee is authorized to enter into closing agreements with
559 any taxpayer settling or compromising the taxpayer's liability
560 for any tax, interest, or penalty assessed under any of the
561 chapters specified in s. 72.011(1). Such agreements must ~~shall~~
562 be in writing if ~~when~~ the amount of tax, penalty, or interest
563 compromised exceeds \$30,000, or for lesser amounts, if ~~when~~ the
564 department deems it appropriate or if ~~when~~ requested by the
565 taxpayer. When a written closing agreement has been approved by
566 the department and signed by the executive director or his or
567 her designee and the taxpayer, it shall be final and conclusive;
568 and, except upon a showing of fraud or misrepresentation of
569 material fact or except as to adjustments pursuant to ss. 198.16
570 and 220.23, no additional assessment may be made by the
571 department against the taxpayer for the tax, interest, or
572 penalty specified in the closing agreement for the time period
573 specified in the closing agreement, and the taxpayer is ~~shall~~
574 not ~~be~~ entitled to institute any judicial or administrative
575 proceeding to recover any tax, interest, or penalty paid
576 pursuant to the closing agreement. The department is authorized
577 to delegate to the executive director the authority to approve
578 any such closing agreement resulting in a tax reduction of
579 \$500,000 ~~\$250,000~~ or less.

580 Section 13. Section 213.295, Florida Statutes, is created

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581 to read:

582 213.295 Automated sales suppression devices.—

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

584 (a) "Automated sales suppression device" or "zapper" means
585 a software program that falsifies the electronic records of
586 electronic cash registers or other point-of-sale systems,
587 including, but not limited to, transaction data and transaction
588 reports. The term includes the software program, any device that
589 carries the software program, or an Internet link to the
590 software program.

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

596 (c) "Phantom-ware" means a hidden programming option
597 embedded in the operating system of an electronic cash register
598 or hardwired into the electronic cash register which may be used
599 to create a second set of records or eliminate or manipulate
600 transaction records, which may or may not be preserved in
601 digital formats, to represent the true or manipulated record of
602 transactions in the electronic cash register.

603 (d) "Transaction data" includes items purchased by a
604 customer; the price for each item; a taxability determination
605 for each item; a segregated tax amount for each of the taxed
606 items; the amount of cash or credit tendered; the net amount
607 returned to the customer in change; the date and time of the
608 purchase; the name, address, and identification number of the
609 vendor; and the receipt or invoice number of the transaction.

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610 (e) "Transaction report" means a report that documents, but
611 is not limited to documenting, the sales, taxes, or fees
612 collected, media totals, and discount voids at an electronic
613 cash register which is printed on a cash register tape at the
614 end of a day or a shift, or a report that documents every action
615 at an electronic cash register and which is stored
616 electronically.

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

620 (3) A person who violates this section:

621 (a) Commits a felony of the third degree, punishable as
622 provided in s. 775.082, s. 775.083, or s. 775.084.

623 (b) Is liable for all taxes, fees, penalties, and interest
624 due the state as a result of the use of an automated sales
625 suppression device, zapper, or phantom-ware and shall forfeit to
626 the state as an additional penalty all profits associated with
627 the sale or use of an automated sales suppression device,
628 zapper, or phantom-ware.

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

633 Section 14. Paragraph (h) of subsection (3) of section
634 443.131, Florida Statutes, is amended to read:

635 443.131 Contributions.—

636 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
637 EXPERIENCE.—

638 (h) *Additional conditions for variation from the standard*

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639 rate.—An employer's contribution rate may not be reduced below
640 the standard rate under this section unless:

641 1. All contributions, reimbursements, interest, and
642 penalties incurred by the employer for wages paid by him or her
643 in all previous calendar quarters, except the 4 calendar
644 quarters immediately preceding the calendar quarter or calendar
645 year for which the benefit ratio is computed, are paid; ~~and~~

646 2. The employer has produced for inspection and copying all
647 work records in his or her possession, custody, or control which
648 were requested by the Department of Economic Opportunity or its
649 tax collection service provider pursuant to s. 443.171(5). An
650 employer shall have at least 60 days to provide the requested
651 work records before the employer is assigned the standard rate;
652 and

653 ~~3.2.~~ The employer entitled to a rate reduction must have at
654 least one annual payroll as defined in subparagraph (b)1. unless
655 the employer is eligible for additional credit under the Federal
656 Unemployment Tax Act. If the Federal Unemployment Tax Act is
657 amended or repealed in a manner affecting credit under the
658 federal act, this section applies only to the extent that
659 additional credit is allowed against the payment of the tax
660 imposed by the ~~Federal Unemployment Tax~~ act.

661
662 The tax collection service provider shall assign an earned
663 contribution rate to an employer for ~~under subparagraph 1.~~ the
664 quarter immediately after the quarter in which all
665 contributions, reimbursements, interest, and penalties are paid
666 in full and all work records requested pursuant to s. 443.171(5)
667 have been produced for inspection and copying to the Department

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668 of Economic Opportunity or the tax collection service provider.

669 Section 15. Effective January 1, 2014, paragraph (a) of
670 subsection (1) of section 443.141, Florida Statutes, is amended
671 to read:

672 443.141 Collection of contributions and reimbursements.—

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

675 (a) *Interest.*—Contributions or reimbursements unpaid on the
676 date due bear interest at the rate of 1 percent per month
677 through December 31, 2013. Beginning January 1, 2014, the
678 interest rate shall be calculated in accordance with s. 213.235,
679 except that the rate of interest may not exceed 1 percent per
680 month from and after the ~~that~~ date due until payment plus
681 accrued interest is received by the tax collection service
682 provider, unless the service provider finds that the employing
683 unit has good reason for failing to pay the contributions or
684 reimbursements when due. Interest collected under this
685 subsection must be paid into the Special Employment Security
686 Administration Trust Fund.

687 Section 16. Except as otherwise expressly provided in this
688 act, this act shall take effect upon becoming a law.