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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. 198.13, F.S.; deleting a
8 requirement for filing a tax return for a decedent who
9 dies after a certain date; amending s. 211.3103, F.S.;
10 expanding the definition of "phosphate-related
11 expenses" for the purpose of distributing certain tax
12 proceeds; amending s. 212.03, F.S.; providing that
13 charges for the storage of towed vehicles that are
14 impounded by a local, state, or federal law
15 enforcement agency are not taxable; amending s.
16 212.0305, F.S.; authorizing counties to require
17 certain information for tax returns filed with county
18 governments; amending s. 212.07, F.S.; conforming a
19 cross-reference to changes made by the act; providing
20 monetary and criminal penalties for a dealer's willful
21 failure to collect certain taxes or fees after
22 receiving notice of such duty to collect from the
23 Department of Revenue; amending s. 212.12, F.S.;
24 deleting provisions relating to the imposition of
25 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. 288.106, F.S.; revising the criteria
55 applicable to the definition of the term "target
56 industry business" to specifically reference sports
57 training or competition for the amateur athlete;
58 amending s. 443.131, F.S.; imposing a requirement on

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59 employers to produce records for the Department of
60 Economic Opportunity or its tax collection service
61 provider as a prerequisite for a reduction in the rate
62 of reemployment tax; amending s. 443.141, F.S.;

63 providing a method to calculate the interest rate for
64 past due contributions and reimbursements, and
65 delinquent, erroneous, incomplete, or insufficient
66 reports; providing effective dates.

67
68 Be It Enacted by the Legislature of the State of Florida:

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

75 125.0104 Tourist development tax; procedure for levying;
76 authorized uses; referendum; enforcement.—

77 (5) AUTHORIZED USES OF REVENUE.—

78 (c) Tax revenues received pursuant to this section by a
79 coastal county that has a population of less than 250,000,
80 excluding the inmate population, may also be used by that county
81 to fund beach safety personnel and lifeguard operational
82 activities in areas where there is public access. All population
83 figures relating to this paragraph must be based on the most
84 recent population estimates prepared pursuant to s. 186.901.
85 These population estimates must be those in effect on April 1 of
86 each year.

87 (d) ~~(e)~~ The revenues to be derived from the tourist

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88 development tax may be pledged to secure and liquidate revenue
89 bonds issued by the county for the purposes set forth in
90 subparagraphs (a)1. and 4. or for the purpose of refunding bonds
91 previously issued for such purposes, or both; however, no more
92 than 50 percent of the revenues ~~from the tourist development tax~~
93 may be pledged to secure and liquidate revenue bonds or revenue
94 refunding bonds issued for the purposes set forth in
95 subparagraph (a)4. Such revenue bonds and revenue refunding
96 bonds may be authorized and issued in such principal amounts,
97 with such interest rates and maturity dates, and subject to such
98 other terms, conditions, and covenants as the governing board of
99 the county shall provide. The Legislature intends that this
100 paragraph ~~shall~~ be the full and complete authority for
101 accomplishing such purposes, but ~~such authority shall~~ be
102 supplemental and additional to, and not in derogation of, any
103 powers now existing or later conferred under law.

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

109 (10) LOCAL ADMINISTRATION OF TAX.—

110 (a) A county levying a tax under this section or s.
111 125.0108 may be exempted from the requirements of the respective
112 section that:

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

115 2. The tax be administered according to chapter 212,
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117 if the county adopts an ordinance providing for the local
118 collection and administration of the tax. The county may require
119 that a return required to be filed with the county include, for
120 each rental property, the names of the owners; the address of
121 the property, including the unit number; the number of days
122 rented; the taxable rent; and the amount of tax payable.

123 Section 2. Operating retroactively to January 1, 2013,
124 subsection (4) of section 198.13, Florida Statutes, is amended
125 to read:

126 198.13 Tax return to be made in certain cases; certificate
127 of nonliability.-

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

134 (a) The personal representative of the estate is not
135 required to file a return under subsection (1) in connection
136 with the estate.

137 (b) The person who would otherwise be required to file a
138 return reporting a generation-skipping transfer under subsection
139 (3) is not required to file such a return in connection with the
140 estate.

141
142 ~~The provisions of this subsection do not apply to estates of~~
143 ~~decedents dying after December 31, 2012.~~

144 Section 3. Paragraph (c) of subsection (6) of section
145 211.3103, Florida Statutes, is amended to read:

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146 211.3103 Levy of tax on severance of phosphate rock; rate,
147 basis, and distribution of tax.—

148 (6)

149 (c) As used in ~~For purposes of this subsection section,~~ the
150 term "phosphate-related expenses" means those expenses that
151 provide for infrastructure or services in support of the
152 phosphate industry, including environmental education,
153 reclamation or restoration of phosphate lands, maintenance and
154 restoration of reclaimed lands and county-owned environmental
155 lands that were formerly phosphate lands, and community
156 infrastructure on ~~such~~ reclaimed lands and county-owned
157 environmental lands that were formerly phosphate lands, and
158 similar expenses directly related to support of the industry.

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

161 212.03 Transient rentals tax; rate, procedure, enforcement,
162 exemptions.—

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

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

172 (b) Charges for parking, docking, tie-down, or storage
173 arising from a lawful impoundment are not taxable. As used in
174 this paragraph, the term "lawful impoundment" means the storing

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175 of or having custody over an aircraft, boat, or motor vehicle by
176 or at the direction of a local, state, or federal law
177 enforcement agency which the owner or the owner's representative
178 is not authorized to enter upon, have access to, or remove
179 without the consent of the law enforcement agency.

180 Section 5. Paragraph (a) of subsection (5) of section
181 212.0305, Florida Statutes, is amended to read:

182 212.0305 Convention development taxes; intent;
183 administration; authorization; use of proceeds.—

184 (5) LOCAL ADMINISTRATION OF TAX.—

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

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

198 212.07 Sales, storage, use tax; tax added to purchase
199 price; dealer not to absorb; liability of purchasers who cannot
200 prove payment of the tax; penalties; general exemptions.—

201 (1)

202 (b) A resale must be in strict compliance with s. 212.18
203 and the rules and regulations, and any dealer who makes a sale

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204 for resale which is not in strict compliance with s. 212.18 and
205 the rules and regulations shall himself or herself be liable for
206 and pay the tax. Any dealer who makes a sale for resale shall
207 document the exempt nature of the transaction, as established by
208 rules adopted ~~promulgated~~ by the department, by retaining a copy
209 of the purchaser's resale certificate. In lieu of maintaining a
210 copy of the certificate, a dealer may document, before ~~prior to~~
211 the time of sale, an authorization number provided
212 telephonically or electronically by the department, or by such
213 other means established by rule of the department. The dealer
214 may rely on a resale certificate issued pursuant to s.
215 212.18(3)(d) ~~212.18(3)(e)~~, valid at the time of receipt from the
216 purchaser, without seeking annual verification of the resale
217 certificate if the dealer makes recurring sales to a purchaser
218 in the normal course of business on a continual basis. For
219 purposes of this paragraph, "recurring sales to a purchaser in
220 the normal course of business" refers to a sale in which the
221 dealer extends credit to the purchaser and records the debt as
222 an account receivable, or in which the dealer sells to a
223 purchaser who has an established cash or C.O.D. account, similar
224 to an open credit account. For purposes of this paragraph,
225 purchases are made from a selling dealer on a continual basis if
226 the selling dealer makes, in the normal course of business,
227 sales to the purchaser no less frequently than once in every 12-
228 month period. A dealer may, through the informal protest
229 provided for in s. 213.21 and the rules of the department ~~of~~
230 ~~Revenue~~, provide the department with evidence of the exempt
231 status of a sale. Consumer certificates of exemption executed by
232 those exempt entities that were registered with the department

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233 at the time of sale, resale certificates provided by purchasers
234 who were active dealers at the time of sale, and verification by
235 the department of a purchaser's active dealer status at the time
236 of sale in lieu of a resale certificate shall be accepted by the
237 department when submitted during the protest period, but may not
238 be accepted in any proceeding under chapter 120 or any circuit
239 court action instituted under chapter 72.

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

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

253 1. Less than \$300:

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

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

258 c. For a third or subsequent offense, commits a felony of
259 the third degree, punishable as provided in s. 775.082, s.
260 775.083, or s. 775.084.

261 2. An amount equal to \$300 or more, but less than \$20,000,

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262 commits a felony of the third degree, punishable as provided in
263 s. 775.082, s. 775.083, or s. 775.084.

264 3. An amount equal to \$20,000 or more, but less than
265 \$100,000, commits a felony of the second degree, punishable as
266 provided in s. 775.082, s. 775.083, or s. 775.084.

267 4. An amount equal to \$100,000 or more, commits a felony of
268 the first degree, punishable as provided in s. 775.082, s.
269 775.083, or s. 775.084.

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

274 Section 7. Paragraph (d) of subsection (2) of section
275 212.12, Florida Statutes, is amended to read:

276 212.12 Dealer's credit for collecting tax; penalties for
277 noncompliance; powers of Department of Revenue in dealing with
278 delinquents; brackets applicable to taxable transactions;
279 records required.—

280 (2)

281 (d) A ~~Any~~ person who makes a false or fraudulent return and
282 who has ~~with~~ a willful intent to evade payment of any tax or fee
283 ~~imposed under this chapter is; any person who, after the~~
284 ~~department's delivery of a written notice to the person's last~~
285 ~~known address specifically alerting the person of the~~
286 ~~requirement to register the person's business as a dealer,~~
287 ~~intentionally fails to register the business; and any person~~
288 ~~who, after the department's delivery of a written notice to the~~
289 ~~person's last known address specifically alerting the person of~~
290 ~~the requirement to collect tax on specific transactions,~~

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291 ~~intentionally fails to collect such tax, shall, in addition to~~
292 ~~the other penalties provided by law, be liable for a specific~~
293 ~~penalty of 100 percent of any unreported or any uncollected tax~~
294 ~~or fee. This penalty is in addition to any other penalty~~
295 provided by law. A person who makes a false or fraudulent return
296 with a willful intent to evade payment of taxes or fees
297 totaling:

298 1. Less than \$300:

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

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

303 c. For a third or subsequent offense, commits a felony of
304 the third degree, punishable as provided in s. 775.082, s.
305 775.083, or s. 775.084.

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

309 3. An amount equal to \$20,000 or more, but less than
310 \$100,000, commits a felony of the second degree, punishable as
311 provided in s. 775.082, s. 775.083, or s. 775.084.

312 4. An amount equal to \$100,000 or more, commits a felony of
313 the first degree, punishable and, upon conviction, for fine and
314 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.
315 ~~Delivery of written notice may be made by certified mail, or by~~
316 ~~the use of such other method as is documented as being necessary~~
317 ~~and reasonable under the circumstances. The civil and criminal~~
318 ~~penalties imposed herein for failure to comply with a written~~
319 ~~notice alerting the person of the requirement to register the~~

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320 ~~person's business as a dealer or to collect tax on specific~~
321 ~~transactions shall not apply if the person timely files a~~
322 ~~written challenge to such notice in accordance with procedures~~
323 ~~established by the department by rule or the notice fails to~~
324 ~~clearly advise that failure to comply with or timely challenge~~
325 ~~the notice will result in the imposition of the civil and~~
326 ~~criminal penalties imposed herein.~~

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

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

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

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

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

346 212.14 Departmental powers; hearings; distress warrants;
347 bonds; subpoenas and subpoenas duces tecum.—

348 (4) In all cases where it is necessary to ensure

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

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378 (a) An individual or entity owning a controlling interest
379 in an entity;

380 (b) An individual or entity that has acquired an ownership
381 interest or a controlling interest in a business that would
382 otherwise be liable for posting a cash deposit, bond, or other
383 security, unless the department has determined that the
384 individual or entity is not liable for taxes, interest, or
385 penalties as set forth in s. 213.758; or

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

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

395 212.18 Administration of law; registration of dealers;
396 rules.—

397 (3) (a) A ~~Every~~ person desiring to engage in or conduct
398 business in this state as a dealer, ~~as defined in this chapter,~~
399 or to lease, rent, or let or grant licenses in living quarters
400 or sleeping or housekeeping accommodations in hotels, apartment
401 houses, roominghouses, or tourist or trailer camps that are
402 subject to tax under s. 212.03, or to lease, rent, or let or
403 grant licenses in real property, ~~as defined in this chapter,~~ and
404 every person who sells or receives anything of value by way of
405 admissions, must file with the department an application for a
406 certificate of registration for each place of business. The

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

428 (b) The department, upon receipt of such application, shall
429 ~~will~~ grant to the applicant a separate certificate of
430 registration for each place of business, which certificate may
431 be canceled by the department or its designated assistants for
432 any failure by the certificateholder to comply with ~~any of the~~
433 ~~provisions of~~ this chapter. The certificate is not assignable
434 and is valid only for the person, firm, copartnership, or
435 corporation to which issued. The certificate must be placed in a

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

461 (c)1. A ~~The failure or refusal of any person who engages in~~
 462 acts requiring a certificate of registration under this
 463 subsection who fails or refuses to register commits, firm,
 464 copartnership, or corporation to so qualify when required

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465 ~~hereunder is~~ a misdemeanor of the first degree, punishable as
466 provided in s. 775.082 or s. 775.083. Such acts are, ~~or~~ subject
467 to injunctive proceedings as provided by law. A person who
468 engages in acts requiring a certificate of registration and who
469 fails or refuses to register is also subject ~~Such failure or~~
470 ~~refusal also subjects the offender~~ to a \$100 initial
471 registration fee in lieu of the \$5 registration fee required by
472 ~~authorized in~~ paragraph (a). However, the department may waive
473 the increase in the registration fee if it finds ~~is determined~~
474 ~~by the department~~ that the failure to register was due to
475 reasonable cause and not to willful negligence, willful neglect,
476 or fraud.

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

481 b. The department shall provide written notice of the duty
482 to register to the person by personal service, by sending notice
483 by registered mail to the person's last known address, or by
484 both personal service and registered mail.

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

493 (e) ~~(d)~~ The department may revoke a any dealer's certificate

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

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

- 519 1. An exhibitor whose agreement prohibits the sale of
520 tangible personal property or services subject to the tax
521 imposed in this chapter is not required to register as a dealer.
- 522 2. An exhibitor whose agreement provides for the sale at

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523 wholesale only of tangible personal property or services subject
524 to the tax imposed under ~~in~~ this chapter must obtain a resale
525 certificate from the purchasing dealer but is not required to
526 register as a dealer.

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

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

533
534 A ~~Any~~ person who conducts a convention or a trade show must make
535 his or her ~~their~~ exhibitor's agreements available to the
536 department for inspection and copying.

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

541 212.20 Funds collected, disposition; additional powers of
542 department; operational expense; refund of taxes adjudicated
543 unconstitutionally collected.—

544 (6) Distribution of all proceeds under this chapter and s.
545 202.18(1)(b) and (2)(b) shall be as follows:

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

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

550 213.13 Electronic remittance and distribution of funds
551 collected by clerks of the court.—

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552 (5) All court-related collections, including fees, fines,
553 reimbursements, court costs, and other court-related funds that
554 the clerks must remit to the state pursuant to law, must be
555 transmitted electronically by the 10th ~~20th~~ day of the month
556 immediately following the month in which the funds are
557 collected.

558 Section 12. Paragraph (a) of subsection (2) of section
559 213.21, Florida Statutes, is amended to read:

560 213.21 Informal conferences; compromises.—

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

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581 to delegate to the executive director the authority to approve
582 any such closing agreement resulting in a tax reduction of
583 \$500,000 ~~\$250,000~~ or less.

584 Section 13. Section 213.295, Florida Statutes, is created
585 to read:

586 213.295 Automated sales suppression devices.—

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

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

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

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

607 (d) "Transaction data" includes items purchased by a
608 customer; the price for each item; a taxability determination
609 for each item; a segregated tax amount for each of the taxed

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610 items; the amount of cash or credit tendered; the net amount
611 returned to the customer in change; the date and time of the
612 purchase; the name, address, and identification number of the
613 vendor; and the receipt or invoice number of the transaction.

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

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

624 (3) A person who violates this section:

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

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

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

637 Section 14. Paragraph (q) of subsection (2) of section
638 288.106, Florida Statutes, is amended to read:

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639 288.106 Tax refund program for qualified target industry
640 businesses.—

641 (2) DEFINITIONS.—As used in this section:

642 (q) "Target industry business" means a corporate
643 headquarters business or a ~~any~~ business that is engaged in one
644 of the target industries identified pursuant to the following
645 criteria developed by the department in consultation with
646 Enterprise Florida, Inc.:

647 1. Future growth.—Industry forecasts should indicate strong
648 expectation for future growth in both employment and output,
649 according to the most recent available data. Special
650 consideration should be given to businesses that export goods
651 to, or provide services in, international markets and businesses
652 that replace domestic and international imports of goods or
653 services.

654 2. Stability.—The industry should not be subject to
655 periodic layoffs, whether due to seasonality or sensitivity to
656 volatile economic variables such as weather. The industry should
657 also be relatively resistant to recession~~r~~, so that the demand
658 for products of the ~~this~~ industry is not typically subject to
659 decline during an economic downturn.

660 3. High wage.—The industry should pay relatively high wages
661 compared to statewide or area averages.

662 4. Market and resource independent.—The location of
663 industry businesses should not be dependent on Florida markets
664 or resources as indicated by industry analysis, except for
665 businesses in the renewable energy industry.

666 5. Industrial base diversification and strengthening.—The
667 industry should contribute toward expanding or diversifying the

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668 state's or area's economic base, as indicated by analysis of
669 employment and output shares compared to national and regional
670 trends. Special consideration should be given to industries that
671 strengthen regional economies by adding value to basic products
672 or building regional industrial clusters as indicated by
673 industry analysis, including, but not limited to, sports
674 training or competition for the amateur athlete. Special
675 consideration should also be given to the development of strong
676 industrial clusters that include defense and homeland security
677 businesses.

678 6. Positive economic impact.—The industry is expected to
679 have strong positive economic impacts on or benefits to the
680 state or regional economies. Special consideration should be
681 given to industries that facilitate the development of the state
682 as a hub for domestic and global trade and logistics.

683
684 The term does not include any business engaged in retail
685 industry activities; any electrical utility company as defined
686 in s. 366.02~~(2)~~; any phosphate or other solid minerals
687 severance, mining, or processing operation; any oil or gas
688 exploration or production operation; or any business subject to
689 regulation by the Division of Hotels and Restaurants of the
690 Department of Business and Professional Regulation. Any business
691 within NAICS code 5611 or 5614, office administrative services
692 and business support services, respectively, may be considered a
693 target industry business only after the local governing body and
694 Enterprise Florida, Inc., make a determination that the
695 community where the business may locate has conditions affecting
696 the fiscal and economic viability of the local community or

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697 area, including but not limited to, factors such as low per
698 capita income, high unemployment, high underemployment, and a
699 lack of year-round stable employment opportunities, and such
700 conditions may be improved by the location of such a business to
701 the community. By January 1 of every 3rd year, beginning January
702 1, 2011, the department, in consultation with Enterprise
703 Florida, Inc., economic development organizations, the State
704 University System, local governments, employee and employer
705 organizations, market analysts, and economists, shall review
706 and, as appropriate, revise the list of ~~such~~ target industries
707 and submit the list to the Governor, the President of the
708 Senate, and the Speaker of the House of Representatives.

709 Section 15. Paragraph (h) of subsection (3) of section
710 443.131, Florida Statutes, is amended to read:

711 443.131 Contributions.—

712 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
713 EXPERIENCE.—

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

717 1. All contributions, reimbursements, interest, and
718 penalties incurred by the employer for wages paid by him or her
719 in all previous calendar quarters, except the 4 calendar
720 quarters immediately preceding the calendar quarter or calendar
721 year for which the benefit ratio is computed, are paid; ~~and~~

722 2. The employer has produced for inspection and copying all
723 work records in his or her possession, custody, or control which
724 were requested by the Department of Economic Opportunity or its
725 tax collection service provider pursuant to s. 443.171(5). An

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726 employer shall have at least 60 days to provide the requested
727 work records before the employer is assigned the standard rate;
728 and

729 ~~3.2.~~ The employer entitled to a rate reduction must have at
730 least one annual payroll as defined in subparagraph (b)1. unless
731 the employer is eligible for additional credit under the Federal
732 Unemployment Tax Act. If the Federal Unemployment Tax Act is
733 amended or repealed in a manner affecting credit under the
734 federal act, this section applies only to the extent that
735 additional credit is allowed against the payment of the tax
736 imposed by the ~~Federal Unemployment Tax~~ act.

737
738 The tax collection service provider shall assign an earned
739 contribution rate to an employer for ~~under subparagraph 1.~~ the
740 quarter immediately after the quarter in which all
741 contributions, reimbursements, interest, and penalties are paid
742 in full and all work records requested pursuant to s. 443.171(5)
743 have been produced for inspection and copying to the Department
744 of Economic Opportunity or the tax collection service provider.

745 Section 16. Effective January 1, 2014, paragraph (a) of
746 subsection (1) of section 443.141, Florida Statutes, is amended
747 to read:

748 443.141 Collection of contributions and reimbursements.—

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

751 (a) *Interest.*—Contributions or reimbursements unpaid on the
752 date due bear interest at the rate of 1 percent per month
753 through December 31, 2013. Beginning January 1, 2014, the
754 interest rate shall be calculated in accordance with s. 213.235,

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755 except that the rate of interest may not exceed 1 percent per
756 month from and after the ~~that~~ date due until payment plus
757 accrued interest is received by the tax collection service
758 provider, unless the service provider finds that the employing
759 unit has good reason for failing to pay the contributions or
760 reimbursements when due. Interest collected under this
761 subsection must be paid into the Special Employment Security
762 Administration Trust Fund.

763 Section 17. Except as otherwise expressly provided in this
764 act, this act shall take effect upon becoming a law.