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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. If authorized by
119 ordinance, the county may require that a return required to be
120 filed with the county include, for each rental property, the
121 names of the owners; the address of the property, including the
122 unit number; the number of days rented; the taxable rent; and
123 the amount of tax payable.

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

127 198.13 Tax return to be made in certain cases; certificate
128 of nonliability.—

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

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

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

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

145 Section 3. Paragraph (c) of subsection (6) of section

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146 211.3103, Florida Statutes, is amended to read:

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

149 (6)

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

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

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

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

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

173 (b) Charges for parking, docking, tie-down, or storage
174 arising from a lawful impoundment are not taxable. As used in

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

181 Section 5. Paragraph (a) of subsection (5) of section
182 212.0305, Florida Statutes, is amended to read:

183 212.0305 Convention development taxes; intent;
184 administration; authorization; use of proceeds.-

185 (5) LOCAL ADMINISTRATION OF TAX.-

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

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

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

203 (1)

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

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

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

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

255 1. Less than \$300:

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

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

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

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262 775.083, or s. 775.084.

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

266 3. An amount equal to \$20,000 or more, but less than
267 \$100,000, commits a felony of the second degree, punishable as
268 provided in s. 775.082, s. 775.083, or s. 775.084.

269 4. An amount equal to \$100,000 or more, commits a felony of
270 the first degree, punishable as provided in s. 775.082, s.
271 775.083, or s. 775.084.

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

276 Section 7. Paragraph (d) of subsection (2) of section
277 212.12, Florida Statutes, is amended to read:

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

282 (2)

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

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

300 1. Less than \$300:

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

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

305 c. For a third or subsequent offense, commits a felony of
306 the third degree, punishable as provided in s. 775.082, s.
307 775.083, or s. 775.084.

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

311 3. An amount equal to \$20,000 or more, but less than
312 \$100,000, commits a felony of the second degree, punishable as
313 provided in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

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

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

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

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

348 212.14 Departmental powers; hearings; distress warrants;

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349 bonds; subpoenas and subpoenas duces tecum.-

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

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378 security required by this subsection, the term "person" includes
379 those entities defined in s. 212.02(12), as well as:

380 (a) An individual or entity owning a controlling interest
381 in an entity;

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

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

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

397 212.18 Administration of law; registration of dealers;
398 rules.-

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

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

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

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

463 (c)1. A The failure or refusal of any person who engages in
464 acts requiring a certificate of registration under this

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

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

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

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

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494 file at least once during each applicable reporting period.

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

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

521 1. An exhibitor whose agreement prohibits the sale of
522 tangible personal property or services subject to the tax

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523 imposed in this chapter is not required to register as a dealer.

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

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

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

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

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

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

546 (6) Distribution of all proceeds under this chapter and s.
547 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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552 213.13 Electronic remittance and distribution of funds
553 collected by clerks of the court.-

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

560 Section 12. Paragraph (a) of subsection (2) of section
561 213.21, Florida Statutes, is amended to read:

562 213.21 Informal conferences; compromises.-

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

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581 proceeding to recover any tax, interest, or penalty paid
582 pursuant to the closing agreement. The department is authorized
583 to delegate to the executive director the authority to approve
584 any such closing agreement resulting in a tax reduction of
585 \$500,000 ~~\$250,000~~ or less.

586 Section 13. Section 213.295, Florida Statutes, is created
587 to read:

588 213.295 Automated sales suppression devices.—

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

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

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

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

609 (d) "Transaction data" includes items purchased by a

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610 customer; the price for each item; a taxability determination
611 for each item; a segregated tax amount for each of the taxed
612 items; the amount of cash or credit tendered; the net amount
613 returned to the customer in change; the date and time of the
614 purchase; the name, address, and identification number of the
615 vendor; and the receipt or invoice number of the transaction.

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

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

626 (3) A person who violates this section:

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

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

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

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639 Section 14. Paragraph (q) of subsection (2) of section
640 288.106, Florida Statutes, is amended to read:

641 288.106 Tax refund program for qualified target industry
642 businesses.—

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

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

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

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

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

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

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

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

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

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

711 Section 15. Paragraph (h) of subsection (3) of section
712 443.131, Florida Statutes, is amended to read:

713 443.131 Contributions.—

714 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
715 EXPERIENCE.—

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

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

724 2. The employer has produced for inspection and copying all
725 work records in his or her possession, custody, or control which

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726 were requested by the Department of Economic Opportunity or its
727 tax collection service provider pursuant to s. 443.171(5). An
728 employer shall have at least 60 days to provide the requested
729 work records before the employer is assigned the standard rate;
730 and

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

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

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

750 443.141 Collection of contributions and reimbursements.—

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

753 (a) *Interest.*—Contributions or reimbursements unpaid on the
754 date due bear interest at the rate of 1 percent per month

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755 through December 31, 2013. Beginning January 1, 2014, the
756 interest rate shall be calculated in accordance with s. 213.235,
757 except that the rate of interest may not exceed 1 percent per
758 month from and after the ~~that~~ date due until payment plus
759 accrued interest is received by the tax collection service
760 provider, unless the service provider finds that the employing
761 unit has good reason for failing to pay the contributions or
762 reimbursements when due. Interest collected under this
763 subsection must be paid into the Special Employment Security
764 Administration Trust Fund.

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