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LEGISLATIVE ACTION

Senate

House

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Floor: 5/AD/3R

05/01/2013 01:35 PM

Senator Flores moved the following:

Senate Amendment (with title amendment)

Delete lines 441 - 513

and insert:

Section 4. Effective September 1, 2013, subsection (1) of section 320.04, Florida Statutes, is amended to read:

320.04 Registration service charge.—

(1) (a) There shall be a service charge of \$2.50 ~~\$5~~ for each application which is handled in connection with original issuance, duplicate issuance, or transfer of any license plate, mobile home sticker, or validation sticker or with transfer or duplicate issuance of any registration certificate, which shall ~~. Of that amount, \$2.50 shall be deposited into the General~~



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14 ~~Revenue Fund, and the remainder shall~~ be retained by the
15 department or by the tax collector, as the case may be, as other
16 fees accruing to those offices.

17 (b) There shall also be a service charge of \$1 ~~\$3~~ for the
18 issuance of each license plate validation sticker, vessel decal,
19 and mobile home sticker issued from an automated vending
20 facility or printer dispenser machine, which is payable to the
21 department and. ~~Of that amount, \$1~~ shall be used to provide for
22 automated vending facilities or printer dispenser machines used
23 to dispense such stickers and decals by each tax collector's or
24 license tag agent's employee. ~~The remaining \$2 shall be~~
25 ~~deposited into the General Revenue Fund.~~

26 (c) The tax collector may impose an additional service
27 charge of not more than 50 cents on any transaction specified in
28 paragraph (a) or paragraph (b), or on any transaction specified
29 in s. 319.32(2) (a) or s. 328.48 if such transaction occurs at
30 any tax collector's branch office.

31 Section 5. Effective September 1, 2013, subsections (1),
32 (2), and (3) of section 320.06, Florida Statutes, are amended to
33 read:

34 320.06 Registration certificates, license plates, and
35 validation stickers generally.—

36 (1) (a) Upon the receipt of an initial application for
37 registration and payment of the appropriate license tax and
38 other fees required by law, the department shall assign to the
39 motor vehicle a registration license number consisting of
40 letters and numerals or numerals and issue to the owner or
41 lessee a certificate of registration and one registration
42 license plate, unless two plates are required for display by s.



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43 320.0706, for each vehicle so registered.
44 (b) Registration license plates bearing a graphic symbol
45 and the alphanumeric system of identification shall be issued
46 for a 10-year period. At the end of that 10-year period, upon
47 renewal, the plate shall be replaced. The department shall
48 extend the scheduled license plate replacement date from a 6-
49 year period to a 10-year period. The fee for such replacement is
50 \$28, \$2.80 of which shall be paid each year before the plate is
51 replaced, to be credited towards the next \$28 replacement fee.
52 The fees shall be deposited into the Highway Safety Operating
53 Trust Fund. A credit or refund may not be given for any prior
54 years' payments of such prorated replacement fee if the plate is
55 replaced or surrendered before the end of the 10-year period,
56 except that a credit may be given if a registrant is required by
57 the department to replace a license plate under s.
58 320.08056(8)(a). With each license plate, a validation sticker
59 shall be issued showing the owner's birth month, license plate
60 number, and the year of expiration or the appropriate renewal
61 period if the owner is not a natural person. The validation
62 sticker shall be placed on the upper right corner of the license
63 plate. Such license plate and validation sticker shall be issued
64 based on the applicant's appropriate renewal period. The
65 registration period is 12 months, the extended registration
66 period is 24 months, and all expirations occur based on the
67 applicant's appropriate registration period. A vehicle with an
68 apportioned registration shall be issued an annual license plate
69 and a cab card that denote the declared gross vehicle weight for
70 each apportioned jurisdiction in which the vehicle is authorized
71 to operate.



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72 (c) Registration license plates equipped with validation
73 stickers subject to the registration period are valid for not
74 more than 12 months and expire at midnight on the last day of
75 the registration period. A registration license plate equipped
76 with a validation sticker subject to the extended registration
77 period is valid for not more than 24 months and expires at
78 midnight on the last day of the extended registration period.
79 For each registration period after the one in which the metal
80 registration license plate is issued, and until the license
81 plate is required to be replaced, a validation sticker showing
82 the month and year of expiration shall be issued upon payment of
83 the proper license tax amount and fees and is valid for not more
84 than 12 months. For each extended registration period occurring
85 after the one in which the metal registration license plate is
86 issued and until the license plate is required to be replaced, a
87 validation sticker showing the year of expiration shall be
88 issued upon payment of the proper license tax amount and fees
89 and is valid for not more than 24 months. When license plates
90 equipped with validation stickers are issued in any month other
91 than the owner's birth month or the designated registration
92 period for any other motor vehicle, the effective date shall
93 reflect the birth month or month and the year of renewal.
94 However, when a license plate or validation sticker is issued
95 for a period of less than 12 months, the applicant shall pay the
96 appropriate amount of license tax and the applicable fee under
97 s. 320.14 in addition to all other fees. Validation stickers
98 issued for vehicles taxed under s. 320.08(6)(a), for any company
99 that owns 250 vehicles or more, or for semitrailers taxed under
100 the provisions of s. 320.08(5)(a), for any company that owns 50



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101 vehicles or more, may be placed on any vehicle in the fleet so
102 long as the vehicle receiving the validation sticker has the
103 same owner's name and address as the vehicle to which the
104 validation sticker was originally assigned.

105 (2) The department shall provide the several tax collectors
106 and license plate agents with the necessary number of validation
107 stickers.

108 (3) (a) Registration license plates must be made of metal
109 specially treated with a retroreflection material, as specified
110 by the department. The registration license plate is designed to
111 increase nighttime visibility and legibility and must be at
112 least 6 inches wide and not less than 12 inches in length,
113 unless a plate with reduced dimensions is deemed necessary by
114 the department to accommodate motorcycles, mopeds, or similar
115 smaller vehicles. Validation stickers must also be treated with
116 a retroreflection material, must be of such size as specified by
117 the department, and must adhere to the license plate. The
118 registration license plate must be imprinted with a combination
119 of bold letters and numerals or numerals, not to exceed seven
120 digits, to identify the registration license plate number. The
121 license plate must be imprinted with the word "Florida" at the
122 top and the name of the county in which it is sold, the state
123 motto, or the words "Sunshine State" at the bottom. Apportioned
124 license plates must have the word "Apportioned" at the bottom
125 and license plates issued for vehicles taxed under s.
126 320.08(3)(d), (4)(m) or (n), (5)(b) or (c), or (14) must have
127 the word "Restricted" at the bottom. License plates issued for
128 vehicles taxed under s. 320.08(12) must be imprinted with the
129 word "Florida" at the top and the word "Dealer" at the bottom.



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130 Manufacturer license plates issued for vehicles taxed under s.
131 320.08(12) must be imprinted with the word "Florida" at the top
132 and the word "Manufacturer" at the bottom. License plates issued
133 for vehicles taxed under s. 320.08(5)(d) or (e) must be
134 imprinted with the word "Wrecker" at the bottom. Any county may,
135 upon majority vote of the county commission, elect to have the
136 county name removed from the license plates sold in that county.
137 The state motto or the words "Sunshine State" shall be printed
138 in lieu thereof. A license plate issued for a vehicle taxed
139 under s. 320.08(6) may not be assigned a registration license
140 number, or be issued with any other distinctive character or
141 designation, that distinguishes the motor vehicle as a for-hire
142 motor vehicle.

143 (b) An additional fee of 50 cents ~~\$1.50~~ shall be collected
144 and deposited into the Highway Safety Operating Trust Fund on
145 each motor vehicle registration or motor vehicle renewal
146 registration issued in this state in order for all license
147 plates and validation stickers to be fully treated with
148 retroreflection material. ~~Of that amount, \$1 shall be deposited~~
149 ~~into the General Revenue Fund and 50 cents shall be deposited~~
150 ~~into the Highway Safety Operating Trust Fund.~~

151 Section 6. Effective September 1, 2013, section 320.0804,
152 Florida Statutes, is amended to read:

153 320.0804 Surcharge on license tax; transportation trust
154 fund.—There is hereby levied and imposed on each license tax
155 imposed under s. 320.08, except those set forth in s.
156 320.08(11), a surcharge in the amount of \$2 ~~\$4~~, which shall be
157 collected in the same manner as the license tax and. ~~Of this~~
158 ~~amount, \$2 shall be deposited into the State Transportation~~



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159 Trust Fund, ~~and \$2 shall be deposited into the General Revenue~~
160 ~~Fund.~~

161 Section 7. Effective September 1, 2013, section 320.08046,
162 Florida Statutes, is amended to read:

163 320.08046 Surcharge on license tax.—There is levied on each
164 license tax imposed under s. 320.08, except those set forth in
165 s. 320.08(11), a surcharge in the amount of \$1 ~~\$5.50~~, which
166 shall be collected in the same manner as the license tax and. ~~Of~~
167 ~~the proceeds of each license tax surcharge, \$4.50 shall be~~
168 ~~deposited into the General Revenue Fund and \$1 shall be~~
169 deposited into the Grants and Donations Trust Fund in the
170 Department of Juvenile Justice to fund the juvenile crime
171 prevention programs and the community juvenile justice
172 partnership grants program.

173 Section 8. Effective September 1, 2013, for the purpose of
174 incorporating the amendment made by this act to section 320.06,
175 Florida Statutes, in a reference thereto, subsection (4) of
176 section 320.0807, Florida Statutes, is reenacted to read:

177 320.0807 Special license plates for Governor and federal
178 and state legislators.—

179 (4) License plates purchased under subsection (1),
180 subsection (2), or subsection (3) shall be replaced by the
181 department at no cost, other than the fees required by ss.
182 320.04 and 320.06(3)(b), when the person to whom the plates have
183 been issued leaves the elective office with respect to which the
184 license plates were issued. Within 30 days after leaving office,
185 the person to whom the license plates have been issued shall
186 make application to the department for a replacement license
187 plate. The person may return the prestige license plates to the



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188 department or may retain the plates as souvenirs. Upon receipt
189 of the replacement license plate, the person may not continue to
190 display on any vehicle the prestige license plate or plates
191 issued with respect to his or her former office.

192 Section 9. Subsection (8) is added to section 554.1021,
193 Florida Statutes, to read:

194 554.1021 Definitions.—As used in ss. 554.1011-554.115:

195 (8) "Authorized inspection agency" means:

196 (a) Any county, city, town, or other governmental
197 subdivision that has adopted and administers, at a minimum,
198 Section I of the A.S.M.E. Boiler and Pressure Vessel Code as a
199 legal requirement and whose inspectors hold valid certificates
200 of competency in accordance with s. 554.113; or

201 (b) Any insurance company that is licensed or registered by
202 an appropriate authority of any state of the United States or
203 province of Canada and whose inspectors hold valid certificates
204 of competency in accordance with s. 554.113.

205 Section 10. Section 554.107, Florida Statutes, is amended
206 to read:

207 554.107 Special inspectors.—

208 (1) Upon application by any authorized inspection agency
209 ~~company licensed to insure boilers in this state~~, the chief
210 inspector shall issue a certificate of competency as a special
211 inspector to any inspector employed by the authorized inspection
212 agency company, provided that such inspector satisfies the
213 competency requirements for inspectors as provided in s.
214 554.113.

215 (2) The certificate of competency of a special inspector
216 shall remain in effect only so long as the special inspector is



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217 employed by an authorized inspection agency ~~a company licensed~~
218 ~~to insure boilers in this state~~. Upon termination of employment
219 with such agency ~~company~~, a special inspector shall, in writing,
220 notify the chief inspector of such termination. Such notice
221 shall be given within 15 days following the date of termination.

222 Section 11. Subsection (1) of section 554.109, Florida
223 Statutes, is amended to read:

224 554.109 Exemptions.—

225 (1) Any insurance company insuring a boiler located in a
226 public assembly location in this state shall inspect or contract
227 with an authorized inspection agency to inspect such boiler ~~so~~
228 ~~insured~~, and shall annually report to the department the
229 identity of any authorized inspection agency performing any
230 required boiler inspection on behalf of the company. A ~~any~~
231 county, city, town, or other governmental subdivision that ~~which~~
232 has adopted into law the Boiler and Pressure Vessel Code of the
233 American Society of Mechanical Engineers and the National Board
234 Inspection Code for the construction, installation, inspection,
235 maintenance, and repair of boilers, regulating such boilers in
236 public assembly locations, shall inspect such boilers so
237 regulated; provided that such inspection shall be conducted by a
238 special inspector licensed pursuant to ss. 554.1011-554.115.
239 Upon filing of a report of satisfactory inspection with the
240 department, such boiler is exempt from inspection by the
241 department.

242 Section 12. Paragraph (f) of subsection (1) of section
243 624.413, Florida Statutes, is amended to read:

244 624.413 Application for certificate of authority.—

245 (1) To apply for a certificate of authority, an insurer



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246 shall file its application therefor with the office, upon a form
247 adopted by the commission and furnished by the office, showing
248 its name; location of its home office and, if an alien insurer,
249 its principal office in the United States; kinds of insurance to
250 be transacted; state or country of domicile; and such additional
251 information as the commission reasonably requires, together with
252 the following documents:

253 (f) If a foreign or alien insurer, a copy of the report of
254 the most recent examination of the insurer certified by the
255 public official having supervision of insurance in its state of
256 domicile or of entry into the United States. The end of the most
257 recent year covered by the examination must be within the 5-year
258 ~~3-year~~ period preceding the date of application. In lieu of the
259 certified examination report, the office may accept an audited
260 certified public accountant's report prepared on a basis
261 consistent with the insurance laws of the insurer's state of
262 domicile, certified by the public official having supervision of
263 insurance in its state of domicile or of entry into the United
264 States.

265 Section 13. Subsections (5) through (9) of section 624.509,
266 Florida Statutes, are amended to read:

267 624.509 Premium tax; rate and computation.-

268 ~~(5)(a)1. There shall be allowed a credit against the net~~
269 ~~tax imposed by this section equal to 15 percent of the amount~~
270 ~~paid by an insurer in salaries to employees located or based~~
271 ~~within this state and who are covered by the provisions of~~
272 ~~chapter 443.~~

273 ~~2. As an alternative to the credit allowed in subparagraph~~
274 ~~1., an affiliated group of corporations which includes at least~~



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275 ~~one insurance company writing premiums in Florida may elect to~~
276 ~~take a credit against the net tax imposed by this section in an~~
277 ~~amount that may not exceed 15 percent of the salary of the~~
278 ~~employees of the affiliated group of corporations who perform~~
279 ~~insurance-related activities, are located or based within this~~
280 ~~state, and are covered by chapter 443. For purposes of this~~
281 ~~subparagraph, the term "affiliated group of corporations" means~~
282 ~~two or more corporations that are entirely owned directly or~~
283 ~~indirectly by a single corporation and that constitute an~~
284 ~~affiliated group as defined in s. 1504(a) of the Internal~~
285 ~~Revenue Code. The amount of credit allowed under this~~
286 ~~subparagraph is limited to the combined Florida salary tax~~
287 ~~credits allowed for all insurance companies that were members of~~
288 ~~the affiliated group of corporations for the tax year ending~~
289 ~~December 31, 2002, divided by the combined Florida taxable~~
290 ~~premiums written by all insurance companies that were members of~~
291 ~~the affiliated group of corporations for the tax year ending~~
292 ~~December 31, 2002, multiplied by the combined Florida taxable~~
293 ~~premiums of the affiliated group of corporations for the current~~
294 ~~year. An affiliated group of corporations electing this~~
295 ~~alternative calculation method must make such election on or~~
296 ~~before August 1, 2005. The election of this alternative~~
297 ~~calculation method is irrevocable and binding upon successors~~
298 ~~and assigns of the affiliated group of corporations electing~~
299 ~~this alternative. However, if a member of an affiliated group of~~
300 ~~corporations acquires or merges with another insurance company~~
301 ~~after the date of the irrevocable election, the acquired or~~
302 ~~merged company is not entitled to the affiliated group election~~
303 ~~and shall only be entitled to calculate the tax credit under~~



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304 ~~subparagraph 1.~~

305

306 ~~In no event shall the salary paid to an employee by an~~
307 ~~affiliated group of corporations be claimed as a credit by more~~
308 ~~than one insurer or be counted more than once in an insurer's~~
309 ~~calculation of the credit as described in subparagraph 1. or~~
310 ~~subparagraph 2. Only the portion of an employee's salary paid~~
311 ~~for the performance of insurance-related activities may be~~
312 ~~included in the calculation of the premium tax credit in this~~
313 ~~subsection.~~

314 ~~(b) For purposes of this subsection:~~

315 ~~1. The term "salaries" does not include amounts paid as~~
316 ~~commissions.~~

317 ~~2. The term "employees" does not include independent~~
318 ~~contractors or any person whose duties require that the person~~
319 ~~hold a valid license under the Florida Insurance Code, except~~
320 ~~adjusters, managing general agents, and service representatives,~~
321 ~~as defined in s. 626.015.~~

322 ~~3. The term "net tax" means the tax imposed by this section~~
323 ~~after applying the calculations and credits set forth in~~
324 ~~subsection (4).~~

325 ~~4. An affiliated group of corporations that created a~~
326 ~~service company within its affiliated group on July 30, 2002,~~
327 ~~shall allocate the salary of each service company employee~~
328 ~~covered by contracts with affiliated group members to the~~
329 ~~companies for which the employees perform services. The salary~~
330 ~~allocation is based on the amount of time during the tax year~~
331 ~~that the individual employee spends performing services or~~
332 ~~otherwise working for each company over the total amount of time~~



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333 ~~the employee spends performing services or otherwise working for~~
334 ~~all companies. The total amount of salary allocated to an~~
335 ~~insurance company within the affiliated group shall be included~~
336 ~~as that insurer's employee salaries for purposes of this~~
337 ~~section.~~

338 ~~a. Except as provided in subparagraph (a)2., the term~~
339 ~~"affiliated group of corporations" means two or more~~
340 ~~corporations that are entirely owned by a single corporation and~~
341 ~~that constitute an affiliated group of corporations as defined~~
342 ~~in s. 1504(a) of the Internal Revenue Code.~~

343 ~~b. The term "service company" means a separate corporation~~
344 ~~within the affiliated group of corporations whose employees~~
345 ~~provide services to affiliated group members and which are~~
346 ~~treated as service company employees for reemployment assistance~~
347 ~~or unemployment compensation and common law purposes. The~~
348 ~~holding company of an affiliated group may not qualify as a~~
349 ~~service company. An insurance company may not qualify as a~~
350 ~~service company.~~

351 ~~e. If an insurance company fails to substantiate, whether~~
352 ~~by means of adequate records or otherwise, its eligibility to~~
353 ~~claim the service company exception under this section, or its~~
354 ~~salary allocation under this section, no credit shall be~~
355 ~~allowed.~~

356 ~~5. A service company that is a subsidiary of a mutual~~
357 ~~insurance holding company, which mutual insurance holding~~
358 ~~company was in existence on or before January 1, 2000, shall~~
359 ~~allocate the salary of each service company employee covered by~~
360 ~~contracts with members of the mutual insurance holding company~~
361 ~~system to the companies for which the employees perform~~



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362 ~~services. The salary allocation is based on the ratio of the~~
363 ~~amount of time during the tax year which the individual employee~~
364 ~~spends performing services or otherwise working for each company~~
365 ~~to the total amount of time the employee spends performing~~
366 ~~services or otherwise working for all companies. The total~~
367 ~~amount of salary allocated to an insurance company within the~~
368 ~~mutual insurance holding company system shall be included as~~
369 ~~that insurer's employee salaries for purposes of this section.~~
370 ~~However, this subparagraph does not apply for any tax year~~
371 ~~unless funds sufficient to offset the anticipated salary credits~~
372 ~~have been appropriated to the General Revenue Fund prior to the~~
373 ~~due date of the final return for that year.~~

374 ~~a. The term "mutual insurance holding company system" means~~
375 ~~two or more corporations that are subsidiaries of a mutual~~
376 ~~insurance holding company and in compliance with part IV of~~
377 ~~chapter 628.~~

378 ~~b. The term "service company" means a separate corporation~~
379 ~~within the mutual insurance holding company system whose~~
380 ~~employees provide services to other members of the mutual~~
381 ~~insurance holding company system and are treated as service~~
382 ~~company employees for reemployment assistance or unemployment~~
383 ~~compensation and common-law purposes. The mutual insurance~~
384 ~~holding company may not qualify as a service company.~~

385 ~~e. If an insurance company fails to substantiate, whether~~
386 ~~by means of adequate records or otherwise, its eligibility to~~
387 ~~claim the service company exception under this section, or its~~
388 ~~salary allocation under this section, no credit shall be~~
389 ~~allowed.~~

390 ~~(c) The department may adopt rules pursuant to ss.~~



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391 ~~120.536(1) and 120.54 to administer this subsection.~~

392 ~~(5)(6)(a) The total of the credit granted for the taxes~~
393 ~~paid by the insurer under chapter 220 and the credit granted by~~
394 ~~subsection (5) may not exceed 65 percent of the tax due under~~
395 ~~subsection (1) after deducting therefrom the taxes paid by the~~
396 ~~insurer under ss. 175.101 and 185.08 and any assessments~~
397 ~~pursuant to s. 440.51.~~

398 ~~(b) To the extent that any credits granted by subsection~~
399 ~~(5) remain as a result of the limitation set forth in paragraph~~
400 ~~(a), such excess credits related to salaries and wages of~~
401 ~~employees whose place of employment is located within an~~
402 ~~enterprise zone created pursuant to chapter 290 may be~~
403 ~~transferred, in an aggregate amount not to exceed 25 percent of~~
404 ~~such excess salary credits, to any insurer that is a member of~~
405 ~~an affiliated group of corporations, as defined in sub-~~
406 ~~subparagraph (5)(b)4.a., that includes the original insurer~~
407 ~~qualifying for the credits under subsection (5). The amount of~~
408 ~~such excess credits to be transferred shall be calculated by~~
409 ~~multiplying the amount of such excess credits by a fraction, the~~
410 ~~numerator of which is the sum of the salaries qualifying for the~~
411 ~~credit allowed by subsection (5) of employees whose place of~~
412 ~~employment is located in an enterprise zone and the denominator~~
413 ~~of which is the sum of the salaries qualifying for the credit~~
414 ~~allowed by subsection (5). Any such transferred credits shall be~~
415 ~~subject to the same provisions and limitations set forth within~~
416 ~~part IV of this chapter. The provisions of this paragraph do not~~
417 ~~apply to an affiliated group of corporations that participate in~~
418 ~~a common paymaster arrangement as defined in s. 443.1216.~~

419 ~~(6)(7) Credits and deductions against the tax imposed by~~



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420 this section shall be taken in the following order: deductions
421 for assessments made pursuant to s. 440.51; credits for taxes
422 paid under ss. 175.101 and 185.08; and credits for income taxes
423 paid under chapter 220 ~~and the credit allowed under subsection~~
424 ~~(5)~~, as these credits are limited by subsection (5) ~~(6)~~; all
425 other available credits and deductions.

426 (7) ~~(8)~~ From and after July 1, 1980, the premium tax
427 authorized by this section shall not be imposed upon receipts of
428 annuity premiums or considerations paid by holders in this state
429 if the tax savings derived are credited to the annuity holders.
430 Upon request by the Department of Revenue, any insurer availing
431 itself of this provision shall submit to the department evidence
432 which establishes that the tax savings derived have been
433 credited to annuity holders. As used in this subsection, the
434 term "holders" shall be deemed to include employers contributing
435 to an employee's pension, annuity, or profit-sharing plan.

436 (8) ~~(9)~~ As used in this section "insurer" includes any
437 entity subject to the tax imposed by this section.

438 Section 14. Subsection (1) of section 624.5091, Florida
439 Statutes, is amended to read:

440 624.5091 Retaliatory provision, insurers.—

441 (1) ~~(a)~~ When by or pursuant to the laws of any other state
442 or foreign country any taxes, licenses, and other fees, in the
443 aggregate, and any fines, penalties, deposit requirements, or
444 other material obligations, prohibitions, or restrictions are or
445 would be imposed upon Florida insurers or upon the agents or
446 representatives of such insurers, which are in excess of such
447 taxes, licenses, and other fees, in the aggregate, or which are
448 in excess of the fines, penalties, deposit requirements, or



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449 other obligations, prohibitions, or restrictions directly
450 imposed upon similar insurers, or upon the agents or
451 representatives of such insurers, of such other state or country
452 under the statutes of this state, so long as such laws of such
453 other state or country continue in force or are so applied, the
454 same taxes, licenses, and other fees, in the aggregate, or
455 fines, penalties, deposit requirements, or other material
456 obligations, prohibitions, or restrictions of whatever kind
457 shall be imposed by the Department of Revenue upon the insurers,
458 or upon the agents or representatives of such insurers, of such
459 other state or country doing business or seeking to do business
460 in this state. ~~In determining the taxes to be imposed under this~~
461 ~~section, 80 percent and a portion of the remaining 20 percent as~~
462 ~~provided in paragraph (b) of the credit provided by s.~~
463 ~~624.509(5), as limited by s. 624.509(6) and further determined~~
464 ~~by s. 624.509(7), shall not be taken into consideration.~~

465 ~~(b) As used in this subsection, the term "portion of the~~
466 ~~remaining 20 percent" shall be calculated by multiplying the~~
467 ~~remaining 20 percent by a fraction, the numerator of which is~~
468 ~~the sum of the salaries qualifying for the credit allowed by s.~~
469 ~~624.509(5) of employees whose place of employment is located in~~
470 ~~an enterprise zone created pursuant to chapter 290 and the~~
471 ~~denominator of which is the sum of the salaries qualifying for~~
472 ~~the credit allowed by s. 624.509(5).~~

473 Section 15. Subsection (1) of section 624.51055, Florida
474 Statutes, is amended to read:

475 624.51055 Credit for contributions to eligible nonprofit
476 scholarship-funding organizations.—

477 (1) There is allowed a credit of 100 percent of an eligible



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478 contribution made to an eligible nonprofit scholarship-funding
479 organization under s. 1002.395 against any tax due for a taxable
480 year under s. 624.509(1) after deducting from such tax
481 deductions for assessments made pursuant to s. 440.51; credits
482 for taxes paid under ss. 175.101 and 185.08; and credits for
483 income taxes paid under chapter 220; ~~and the credit allowed~~
484 ~~under s. 624.509(5)~~, as these credits are ~~such credit is~~ limited
485 by s. 624.509(5) ~~s. 624.509(6)~~. An insurer claiming a credit
486 against premium tax liability under this section shall not be
487 required to pay any additional retaliatory tax levied pursuant
488 to s. 624.5091 as a result of claiming such credit. Section
489 624.5091 does not limit such credit in any manner.

490 Section 16. The amendments made by this act to ss. 624.509,
491 624.5091, and 624.51055 shall apply beginning in the 2013
492 insurance premium tax year.

493
494 ===== T I T L E A M E N D M E N T =====

495 And the title is amended as follows:

496 Delete lines 22 - 37

497 and insert:

498 registering a motor vehicle; amending s. 320.04, F.S.;

499 reducing the service charges that are collected with

500 an application for the original issuance, duplicate

501 issuance, or transfer of certain specified

502 registration certificates; amending s. 320.06, F.S.;

503 reducing a fee collected for a motor vehicle

504 registration; amending ss. 320.0804 and 320.08046,

505 F.S.; reducing a surcharge on a license tax;

506 reenacting s. 320.0807(4), F.S., relating to special



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507 vehicle license plates for the Governor and federal
508 and state legislators, to incorporate the amendment
509 made to s. 320.06, F.S., in a reference thereto;
510 amending s. 554.1021, F.S.; defining the term
511 "authorized inspection agency"; amending s. 554.107,
512 F.S.; requiring the chief inspector of the state
513 boiler inspection program to issue a certificate of
514 competency as a special inspector to certain
515 individuals; specifying how long such certificate
516 remains in effect; amending s. 554.109, F.S.;

517 authorizing specified insurers to contract with an
518 authorized inspection agency for boiler inspections;
519 requiring such insurers to annually report the
520 identity of contracted authorized inspection agencies
521 to the Department of Financial Services; amending s.
522 624.413, F.S.; revising a specified time period
523 applicable to a certified examination that must be
524 filed by a foreign or alien insurer applying for a
525 certificate of authority; amending s. 624.509, F.S.;

526 deleting a credit based on the amount paid in salaries
527 to employees within this state; amending ss. 624.5091
528 and 624.51055, F.S.; revising provisions to conform to
529 changes made by the act; providing for applicability;