

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

8  
 9   Be It Enacted by the Legislature of the State of Florida:

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

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

17           (1)

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 26           allowance from the amount of tax due, and may not be rescinded  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

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

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

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

54  
55 Notwithstanding any provision of chapter 120 to the contrary,  
56 the Department of Revenue may adopt rules to carry out the

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57 | amendment made by chapter 2006-52, Laws of Florida, to this  
58 | section.

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