



897220

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/10/2014	.	
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The Committee on Commerce and Tourism (Detert) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 55 - 176

and insert:

(3) A dealer who has paid the tax imposed by this chapter on tangible personal property or services may take a credit or obtain a refund for any tax paid by the dealer on the unpaid balance due on worthless accounts, including installment credit, within 12 months after ~~following~~ the month in which the bad debt has been charged off for federal income tax purposes. If any



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11 accounts so charged off for which a credit or refund has been  
12 obtained are subsequently, thereafter in whole or in part, paid  
13 to the dealer, the amount so paid shall be included in the first  
14 return filed after such collection and the tax paid accordingly.  
15 This subsection does not apply to open-end or revolving credit  
16 accounts.

17 (4) ~~(a)~~ The department shall:

18 (a) Design, prepare, print and furnish to all dealers,  
19 except dealers filing through electronic data interchange, or  
20 make available or prescribe to the dealers, all necessary forms  
21 for filing returns and instructions to ensure a full collection  
22 from dealers and an accounting for the taxes due. The, but  
23 failure of a any dealer to secure such forms does not relieve  
24 the dealer from the payment of the tax at the time and in the  
25 manner provided.

26 (b) ~~The department shall~~ Prescribe the format and  
27 instructions necessary for filing returns in a manner that is  
28 initiated through an electronic data interchange to ensure a  
29 full collection from dealers and an accounting for the taxes  
30 due. The failure of a any dealer to use such format does not  
31 relieve the dealer from the payment of the tax at the time and  
32 in the manner provided.

33 (5) The department and its assistants are ~~hereby~~ authorized  
34 and empowered to administer the oath for the purpose of  
35 enforcing and administering ~~the provisions of~~ this chapter.

36 (6) The department may ~~has authority to~~ adopt rules  
37 ~~pursuant to ss. 120.536(1) and 120.54~~ to administer and enforce  
38 ~~the provisions of this section~~ chapter.

39 (7) If ~~The department,~~ where admissions, license fees,



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

And the title is amended as follows:

Delete lines 3 - 9

and insert:

212.17, F.S.; providing that the provision that allows  
a dealer to obtain a tax credit or refund for taxes  
paid on worthless accounts does not apply to open-end  
or revolving credit accounts; providing an effective  
date.