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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: RCS | . | |
| 03/21/2014 | . | |
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Appropriations Subcommittee on Finance and Tax (Brandes)
recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (p) of subsection (7) of section
212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and
storage tax; specified exemptions.—The sale at retail, the
rental, the use, the consumption, the distribution, and the
storage to be used or consumed in this state of the following



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11 are hereby specifically exempt from the tax imposed by this
12 chapter.

13 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
14 entity by this chapter do not inure to any transaction that is
15 otherwise taxable under this chapter when payment is made by a
16 representative or employee of the entity by any means,
17 including, but not limited to, cash, check, or credit card, even
18 when that representative or employee is subsequently reimbursed
19 by the entity. In addition, exemptions provided to any entity by
20 this subsection do not inure to any transaction that is
21 otherwise taxable under this chapter unless the entity has
22 obtained a sales tax exemption certificate from the department
23 or the entity obtains or provides other documentation as
24 required by the department. Eligible purchases or leases made
25 with such a certificate must be in strict compliance with this
26 subsection and departmental rules, and any person who makes an
27 exempt purchase with a certificate that is not in strict
28 compliance with this subsection and the rules is liable for and
29 shall pay the tax. The department may adopt rules to administer
30 this subsection.

31 (p) *Section 501(c)(3) organizations.*—Also exempt from the
32 tax imposed by this chapter are sales or leases to organizations
33 determined by the Internal Revenue Service to be currently
34 exempt from federal income tax pursuant to s. 501(c)(3) of the
35 Internal Revenue Code of 1986, as amended, if when such leases
36 or purchases are used in carrying on their customary nonprofit
37 activities, unless such organizations are subject to a final
38 disqualification order issued by the Department of Agriculture
39 and Consumer Services pursuant to s. 496.430.



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40 Section 2. Subsection (3) of section 212.084, Florida
41 Statutes, is amended, and subsection (7) is added to that
42 section, to read:

43 212.084 Review of exemption certificates; reissuance;
44 specified expiration date; temporary exemption certificates.—

45 (3) After review is completed and it has been determined
46 that an institution, organization, or individual is actively
47 engaged in a bona fide exempt endeavor and is not subject to a
48 final disqualification order issued by the Department of
49 Agriculture and Consumer Services pursuant to s. 496.430, the
50 department shall reissue an exemption certificate to the entity.
51 However, each certificate so reissued is valid for 5 consecutive
52 years, at which time the review and reissuance procedure
53 provided by this section apply again. If the department
54 determines that an entity no longer qualifies for an exemption,
55 it shall revoke the tax exemption certificate of the entity.

56 (7) The department shall revoke or refuse to grant a sales
57 tax exemption certificate to an institution, organization, or
58 individual that is the subject of a final disqualification order
59 issued by the Department of Agriculture and Consumer Services
60 pursuant to s. 496.430. A revocation or denial under this
61 subsection is subject to challenge under chapter 120 only as to
62 whether a disqualification order is in effect. The institution,
63 organization, or individual must appeal or challenge the
64 validity of the disqualification order pursuant to s.
65 496.430(2).

66 Section 3. Section 496.403, Florida Statutes, is amended to
67 read:

68 496.403 Application.—Sections 496.401-496.424 do not apply



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69 to bona fide religious institutions, educational institutions,
70 and state agencies or other government entities or persons or
71 organizations who solicit or act as professional fundraising
72 consultants solely on ~~their~~ behalf of those entities, or to
73 blood establishments as defined in s. 381.06014. Sections
74 496.401-496.424 do not apply to political contributions
75 solicited in accordance with the election laws of this state.

76 Section 4. Section 496.404, Florida Statutes, is amended to
77 read:

78 496.404 Definitions.—As used in ss. 496.401-496.424, the
79 term:

80 (1) "Charitable organization" means a ~~any~~ person who is or
81 holds herself or himself out to be established for any
82 benevolent, educational, philanthropic, humane, scientific,
83 artistic, patriotic, social welfare or advocacy, public health,
84 environmental conservation, civic, or other eleemosynary
85 purpose, or a ~~any~~ person who in any manner employs a charitable
86 appeal as the basis for any solicitation or an appeal that
87 suggests that there is a charitable purpose to any solicitation.
88 The term ~~It~~ includes a chapter, branch, area office, or similar
89 affiliate soliciting contributions within the state for a
90 charitable organization that ~~which~~ has its principal place of
91 business outside the state.

92 (2) "Charitable purpose" means any benevolent,
93 philanthropic, patriotic, educational, humane, scientific,
94 artistic, public health, social welfare or advocacy,
95 environmental conservation, civic, or other eleemosynary
96 objective.

97 (3) "Charitable sales promotion" means an advertising or



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98 sales campaign conducted by a commercial co-venturer which
99 represents that the purchase or use of goods or services offered
100 by the commercial co-venturer ~~are to~~ benefit a charitable
101 organization. The provision of advertising services to a
102 charitable organization does not, in itself, constitute a
103 charitable sales promotion.

104 (4) "Commercial co-venturer" means a ~~any~~ person who, for
105 profit, regularly and primarily is engaged in trade or commerce
106 other than in connection with solicitation of contributions and
107 who conducts a charitable sales promotion or a sponsor sales
108 promotion.

109 (5) "Contribution" means the promise, pledge, or grant of
110 any money or property, financial assistance, or any other thing
111 of value in response to a solicitation. The term "Contribution"
112 includes, in the case of a charitable organization or sponsor
113 offering goods and services to the public, the difference
114 between the direct cost of the goods and services to the
115 charitable organization or sponsor and the price at which the
116 charitable organization or sponsor or any person acting on
117 behalf of the charitable organization or sponsor resells those
118 goods or services to the public. The term "Contribution" does
119 not include bona fide fees, dues, or assessments paid by
120 members, if provided that membership is not conferred solely as
121 consideration for making a contribution in response to a
122 solicitation; ~~-"Contribution" also does not include~~ funds
123 obtained by a charitable organization or sponsor pursuant to
124 government grants or contracts; funds, ~~or~~ obtained as an
125 allocation from a United Way organization that is duly
126 registered with the department; or funds received from an



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127 organization that is exempt from federal income taxation under
128 s. 501(a) of the Internal Revenue Code and described in s.
129 501(c) of the Internal Revenue Code which ~~that~~ is duly
130 registered with the department.

131 (6) "Crisis" means an event that garners widespread
132 national or global media coverage due to an actual or perceived
133 threat of harm to an individual, a group, or a community.

134 (7)~~(6)~~ "Department" means the Department of Agriculture and
135 Consumer Services.

136 (8) "Disaster" means a natural, technological, or civil
137 event, including, but not limited to, an explosion, chemical
138 spill, earthquake, tsunami, landslide, volcanic activity,
139 avalanche, wildfire, tornado, hurricane, drought, or flood,
140 which affects one or more countries and causes damage of
141 sufficient severity and magnitude to result in an official
142 declaration of a state of emergency or an official request for
143 international assistance.

144 (9)~~(7)~~ "Division" means the Division of Consumer Services
145 of the Department of Agriculture and Consumer Services.

146 (10)~~(8)~~ "Educational institutions" means those institutions
147 and organizations described in s. 212.08(7)(cc)8.a. The term
148 includes private nonprofit organizations, the purpose of which
149 is to raise funds for schools teaching grades kindergarten
150 through grade 12, colleges, and universities, including any
151 nonprofit newspaper of free or paid circulation primarily on
152 university or college campuses which holds a current exemption
153 from federal income tax under s. 501(c)(3) of the Internal
154 Revenue Code, any educational television network or system
155 established pursuant to s. 1001.25 or s. 1001.26, and any



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156 nonprofit television or radio station that is a part of such
157 network or system and that holds a current exemption from
158 federal income tax under s. 501(c)(3) of the Internal Revenue
159 Code. The term also includes a nonprofit educational cable
160 consortium that holds a current exemption from federal income
161 tax under s. 501(c)(3) of the Internal Revenue Code, whose
162 primary purpose is the delivery of educational and instructional
163 cable television programming and whose members are composed
164 exclusively of educational organizations that hold a valid
165 consumer certificate of exemption and that are either an
166 educational institution as defined in this subsection or
167 qualified as a nonprofit organization pursuant to s. 501(c)(3)
168 of the Internal Revenue Code.

169 (11)~~(9)~~ "Emergency service employee" means an ~~any~~ employee
170 who is a firefighter, as defined in s. 633.102, or ambulance
171 driver, emergency medical technician, or paramedic, as defined
172 in s. 401.23.

173 (12)~~(10)~~ "Federated fundraising organization" means a
174 federation of independent charitable organizations that ~~which~~
175 have voluntarily joined together, including, but not limited to,
176 a united way or community chest, for purposes of raising and
177 distributing contributions for and among themselves and where
178 membership does not confer operating authority and control of
179 the individual organization upon the federated group
180 organization.

181 (13)~~(11)~~ "Fundraising costs" means those costs incurred in
182 inducing others to make contributions to a charitable
183 organization or sponsor for which the contributors will receive
184 no direct economic benefit. Fundraising costs include, but are



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185 not limited to, salaries, rent, acquiring and obtaining mailing
186 lists, printing, mailing, and all direct and indirect costs of
187 soliciting, as well as the cost of unsolicited merchandise sent
188 to encourage contributions.

189 (14)~~(12)~~ "Law enforcement officer" means a ~~any~~ person who
190 is elected, appointed, or employed by any municipality or the
191 state or any political subdivision thereof and:

192 (a) Who is vested with authority to bear arms and make
193 arrests and whose primary responsibility is the prevention and
194 detection of crime or the enforcement of the criminal, traffic,
195 or highway laws of the state; or

196 (b) Whose responsibility includes supervision, protection,
197 care, custody, or control of inmates within a correctional
198 institution.

199 (15) "Management and general costs" means all such costs of
200 a charitable organization or sponsor which are not identifiable
201 with a single program or fundraising activity but which are
202 indispensable to the conduct of such programs and activities and
203 the charitable organization's or sponsor's existence.

204 (16)~~(13)~~ "Membership" means the relationship of a person to
205 an organization which ~~that~~ entitles her or him to the
206 privileges, professional standing, honors, or other direct
207 benefit of the organization in addition to the right to vote,
208 elect officers, and hold office in the organization.

209 (17)~~(14)~~ "Owner" means a ~~any~~ person who has a direct or
210 indirect interest in any professional fundraising consultant or
211 professional solicitor.

212 (18)~~(15)~~ "Parent organization" means that part of a
213 charitable organization or sponsor which coordinates,



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214 supervises, or exercises control over policy, fundraising, and
215 expenditures or assists or advises one or more of the
216 organization's chapters, branches, or affiliates in this state.

217 (19)~~(16)~~ "Person" means an ~~any~~ individual, organization,
218 trust, foundation, group, association, entity, partnership,
219 corporation, society, or any combination thereof ~~of them~~.

220 (20)~~(17)~~ "Professional fundraising consultant" means a ~~any~~
221 person who is retained by a charitable organization or sponsor
222 for a fixed fee or rate under a written agreement to plan,
223 manage, conduct, carry on, advise, consult, or prepare material
224 for a solicitation of contributions in this state, but who does
225 not solicit contributions or employ, procure, or engage any
226 compensated person to solicit contributions and who does not at
227 any time have custody or control of contributions. A bona fide
228 volunteer or bona fide employee or salaried officer of a
229 charitable organization or sponsor maintaining a permanent
230 establishment in this state is not a professional fundraising
231 consultant. An attorney, investment counselor, or banker who
232 advises an individual, corporation, or association to make a
233 charitable contribution is not a professional fundraising
234 consultant as the result of such advice.

235 (21)~~(18)~~ "Professional solicitor" means a ~~any~~ person who,
236 for compensation, performs for a charitable organization or
237 sponsor any service in connection with which contributions are
238 or will be solicited in, or from a location in, this state by
239 the compensated person or by any person it employs, procures, or
240 otherwise engages, directly or indirectly, to solicit
241 contributions, or a person who plans, conducts, manages, carries
242 on, advises, consults, ~~whether~~ directly or indirectly, in



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243 connection with the solicitation of contributions for or on
244 behalf of a charitable organization or sponsor, but who does not
245 qualify as a professional fundraising consultant. A bona fide
246 volunteer or bona fide employee or salaried officer of a
247 charitable organization or sponsor maintaining a permanent
248 establishment in this state is not a professional solicitor. An
249 attorney, investment counselor, or banker who advises an
250 individual, corporation, or association to make a charitable
251 contribution is not a professional solicitor as the result of
252 such advice.

253 (22) "Program service costs" means all expenses incurred
254 primarily to accomplish the charitable organization or sponsor's
255 stated purposes. The term does not include fundraising costs.

256 (23)~~(19)~~ "Religious institution" means any church,
257 ecclesiastical or denominational organization, or established
258 physical place for worship in this state at which nonprofit
259 religious services and activities are regularly conducted and
260 carried on, and includes those bona fide religious groups which
261 do not maintain specific places of worship. The term "Religious
262 institution" also includes any separate group or corporation
263 which forms an integral part of a religious institution which is
264 exempt from federal income tax under the provisions of s.
265 501(c)(3) of the Internal Revenue Code, and which is not
266 primarily supported by funds solicited outside its own
267 membership or congregation.

268 (24)~~(20)~~ "Solicitation" means a request, directly or
269 indirectly, for money, property, financial assistance, or any
270 other thing of value on the plea or representation that such
271 money, property, financial assistance, or other thing of value



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272 or a portion of it will be used for a charitable or sponsor
273 purpose or will benefit a charitable organization or sponsor.
274 The term "Solicitation" includes, but is not limited to, the
275 following methods of requesting or securing the promise, pledge,
276 or grant of money, property, financial assistance, or any other
277 thing of value:

278 (a) Making any oral or written request;

279 (b) Making any announcement to the press, on radio or
280 television, by telephone or telegraph, or by any other
281 communication device concerning an appeal or campaign by or for
282 any charitable organization or sponsor or for any charitable or
283 sponsor purpose;

284 (c) Distributing, circulating, posting, or publishing any
285 handbill, written advertisement, or other publication that
286 directly or by implication seeks to obtain any contribution; or

287 (d) Selling or offering or attempting to sell any
288 advertisement, advertising space, book, card, coupon, chance,
289 device, magazine, membership, merchandise, subscription,
290 sponsorship, flower, admission, ticket, food, or other service
291 or tangible good, item, or thing of value, or any right of any
292 description in connection with which any appeal is made for any
293 charitable organization or sponsor or charitable or sponsor
294 purpose, or when the name of any charitable organization or
295 sponsor is used or referred to in any such appeal as an
296 inducement or reason for making the sale or when, in connection
297 with the sale or offer or attempt to sell, any statement is made
298 that all or part of the proceeds from the sale will be used for
299 any charitable or sponsor purpose or will benefit any charitable
300 organization or sponsor.



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A solicitation is considered as having taken place whether or not the person making the solicitation receives any contribution. A solicitation does not occur when a person applies for a grant or an award to the government or to an organization that is exempt from federal income taxation under s. 501(a) of the Internal Revenue Code and described in s. 501(c) of the Internal Revenue Code and is duly registered with the department.

(25)~~(21)~~ "Sponsor" means a group or person that ~~which~~ is or holds itself out to be soliciting contributions by the use of any name that ~~which~~ implies that the group or person is in any way affiliated with or organized for the benefit of emergency service employees or law enforcement officers and the group or person ~~which~~ is not a charitable organization. The term includes a chapter, branch, or affiliate that ~~which~~ has its principal place of business outside the state, if such chapter, branch, or affiliate solicits or holds itself out to be soliciting contributions in this state.

(26)~~(22)~~ "Sponsor purpose" means any program or endeavor performed to benefit emergency service employees or law enforcement officers.

(27)~~(23)~~ "Sponsor sales promotion" means an advertising or sales campaign conducted by a commercial co-venturer who represents that the purchase or use of goods or services offered by the commercial co-venturer will be used for a sponsor purpose or donated to a sponsor. The provision of advertising services to a sponsor does not, in itself, constitute a sponsor sales promotion.



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330 Section 5. Subsection (1), paragraphs (a) and (g) of
331 subsection (2), subsection (3), paragraph (b) of subsection (4),
332 and subsections (7) and (8) of section 496.405, Florida
333 Statutes, are amended, and subsections (9) and (10) are added to
334 that section, to read:

335 496.405 Registration statements by charitable organizations
336 and sponsors.—

337 (1)~~(a)~~ A charitable organization or sponsor, unless
338 exempted pursuant to s. 496.406, which intends to solicit
339 contributions in this state by any means or have funds solicited
340 on its behalf by any other person, charitable organization,
341 sponsor, commercial co-venturer, or professional solicitor, or
342 that participates in a charitable sales promotion or sponsor
343 sales promotion, must, before ~~prior to~~ engaging in any of these
344 activities, file an initial registration statement, and a
345 renewal statement annually thereafter, with the department.

346 (a)~~(b)~~ Except as provided in paragraph (b), any changes in
347 the information submitted on the initial registration statement
348 or the last renewal statement must be updated annually on a
349 renewal statement provided by the department on or before the
350 date that marks 1 year after the date the department approved
351 the initial registration statement as provided in this section.
352 The department shall annually provide a renewal statement to
353 each registrant by mail or by electronic mail at least 30 days
354 before the renewal date.

355 (b) Any changes to the information submitted to the
356 department pursuant to paragraph (2)(d) on the initial
357 registration statement or the last renewal statement must be
358 reported to the department on a form prescribed by the



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359 department within 10 days after the change occurs.

360 (c) A charitable organization or sponsor that is required
361 to file an initial registration statement or annual renewal
362 statement may not, before ~~prior to~~ approval of its statement by
363 the department in accordance with subsection (7), solicit
364 contributions or have contributions solicited on its behalf by
365 any other person, charitable organization, sponsor, commercial
366 co-venturer, or professional solicitor, or participate in a
367 charitable sales promotion or sponsor sales promotion.

368 ~~(d) For good cause shown, the department may extend the~~
369 ~~time for the filing of an annual renewal statement or financial~~
370 ~~report for a period not to exceed 60 days, during which time the~~
371 ~~previous registration remains in effect.~~

372 ~~(d)(e) In no event shall~~ The registration of a charitable
373 organization or sponsor may not continue in effect and shall
374 expire without further action of the department:

375 1. After the date the charitable organization or sponsor
376 should have filed, but failed to file, its renewal statement
377 financial report in accordance with this section.

378 2. For failure to provide a financial statement within any
379 extension period provided under and s. 496.407. The organization
380 may not file a renewal statement until it has filed the required
381 financial report with the department.

382 (2) The initial registration statement must be submitted on
383 a form prescribed by the department, signed by an authorized
384 official of the charitable organization or sponsor who shall
385 certify that the registration statement is true and correct, and
386 include the following information or material:

387 (a) A copy of the financial statement ~~report~~ or Internal



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388 Revenue Service Form 990 and all attached schedules or Internal
389 Revenue Service Form 990-EZ and Schedule O required under s.
390 496.407 for the immediately preceding fiscal year. A newly
391 organized charitable organization or sponsor with no financial
392 history must file a budget for the current fiscal year.

393 (g) The following information must be filed with the
394 initial registration statement and must be updated when any
395 change occurs in the information that was previously filed with
396 the initial registration statement:

397 1. The principal street address and telephone number of the
398 charitable organization or sponsor and the street address and
399 telephone numbers of any offices in this state or, if the
400 charitable organization or sponsor does not maintain an office
401 in this state, the name, street address, and telephone number of
402 the person who ~~that~~ has custody of its financial records. The
403 parent organization that files a consolidated registration
404 statement on behalf of its chapters, branches, or affiliates
405 must additionally provide the street addresses and telephone
406 numbers of all such locations in this state.

407 2. The names and street addresses of the officers,
408 directors, trustees, and the principal salaried executive
409 personnel.

410 3. The date when the charitable organization's or sponsor's
411 fiscal year ends.

412 4. A list or description of the major program activities.

413 5. The names, street addresses, and telephone numbers of
414 the individuals or officers who have final responsibility for
415 the custody of the contributions and who will be responsible for
416 the final distribution of the contributions.



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417 (3) Each chapter, branch, or affiliate of a parent
418 organization that is required to register under this section
419 must ~~either~~ file a separate registration statement and financial
420 statement report or ~~must~~ report the required information to its
421 parent organization, which shall then file, on a form prescribed
422 by the department, a consolidated registration statement for the
423 parent organization and its Florida chapters, branches, and
424 affiliates. A consolidated registration statement filed by a
425 parent organization must include or be accompanied by financial
426 statements reports as specified in s. 496.407 for the parent
427 organization and each of its Florida chapters, branches, and
428 affiliates that solicited or received contributions during the
429 preceding fiscal year. However, if all contributions received by
430 chapters, branches, or affiliates are remitted directly into a
431 depository account that ~~which~~ feeds directly into the parent
432 organization's centralized accounting system from which all
433 disbursements are made, the parent organization may submit one
434 consolidated financial statement report on a form prescribed by
435 the department. A copy of Internal Revenue Service Form 990 and
436 all attached schedules filed for the preceding fiscal year, or a
437 copy of Internal Revenue Form 990-EZ and Schedule O for the
438 preceding fiscal year, for the parent organization and each
439 Florida chapter, branch, or affiliate that is required to file
440 such forms must be attached to the consolidated financial
441 statement. The consolidated financial statement must comply with
442 the requirements of s. 496.407 and must reflect the activities
443 of each chapter, branch, or affiliate of the parent
444 organization, including all contributions received in the name
445 of each chapter, branch, or affiliate; all payments made to each



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446 chapter, branch, or affiliate; and all administrative fees
447 assessed to each chapter, branch, or affiliate.

448 (4)

449 (b) A charitable organization or sponsor that ~~which~~ fails
450 to file a registration statement by the due date may be assessed
451 an additional fee for such late filing. The late filing fee is
452 ~~shall be~~ \$25 for each month or part of a month after the date on
453 which the annual renewal statement was ~~and financial report were~~
454 due to be filed with the department.

455 (7) (a) The department must examine each initial
456 registration statement or annual renewal statement and the
457 supporting documents filed by a charitable organization or
458 sponsor and shall determine whether the registration
459 requirements are satisfied. Within 15 business ~~working~~ days
460 after its receipt of a statement, the department must examine
461 the statement, notify the applicant of any apparent errors or
462 omissions, and request any additional information the department
463 is allowed by law to require. Failure to correct an error or
464 omission or to supply additional information is not grounds for
465 denial of the initial registration or annual renewal statement
466 unless the department has notified the applicant within such
467 period of 15 business days ~~the 15-working-day period~~. The
468 department must approve or deny each statement, or must notify
469 the applicant that the activity for which she or he seeks
470 registration is exempt from the registration requirement, within
471 15 business ~~working~~ days after receipt of the initial
472 registration or annual renewal statement or the requested
473 additional information or correction of errors or omissions. Any
474 statement that is not approved or denied within 15 business



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475 ~~working~~ days after receipt of the requested additional
476 information or correction of errors or omissions is approved.
477 Within 7 business ~~working~~ days after receipt of a notification
478 that the registration requirements are not satisfied, the
479 charitable organization or sponsor may request a hearing. The
480 hearing must be held within 7 business ~~working~~ days after
481 receipt of the request, and any recommended order, if one is
482 issued, must be rendered within 3 business ~~working~~ days of the
483 hearing. The final order must then be issued within 2 business
484 ~~working~~ days after the recommended order. If a recommended order
485 is not issued, the final order must be issued within 5 business
486 ~~working~~ days after the hearing. The proceedings must be
487 conducted in accordance with chapter 120, except that the time
488 limits and provisions set forth in this subsection prevail to
489 the extent of any conflict.

490 (b) If a charitable organization or sponsor discloses
491 information specified in subparagraphs (2)(d)2.-7. in the
492 initial registration statement or annual renewal statement, the
493 time limits of this subsection are waived, and the department
494 shall process such initial registration statement or annual
495 renewal statement in accordance with the time limits in chapter
496 120. The registration of a charitable organization or sponsor
497 shall be automatically suspended for failure to disclose any
498 information specified in subparagraphs (2)(d)2.-7. until such
499 time as the required information is submitted to the department.

500 (8) A ~~No~~ charitable organization or sponsor, or any
501 officer, director, trustee, or employee thereof, may not ~~shall~~
502 knowingly allow any officer, director, trustee, or employee of
503 the charitable organization or sponsor ~~of its officers,~~



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504 ~~directors, trustees, or employees~~ to solicit contributions on
505 behalf of such charitable organization or sponsor if such
506 officer, director, trustee, or employee has, in any state,
507 regardless of adjudication, been convicted of, or found guilty
508 of, or pled guilty or nolo contendere to, or has been
509 incarcerated within the last 10 years as a result of having
510 previously been convicted of, or found guilty of, or pled guilty
511 or nolo contendere to, any felony within the last 10 years or
512 any crime within the last 10 years involving fraud, theft,
513 larceny, embezzlement, fraudulent conversion, misappropriation
514 of property, or any crime arising from the conduct of a
515 solicitation for a charitable organization or sponsor, or has
516 been enjoined, in any state, from violating any law relating to
517 a charitable solicitation. The prohibitions in this subsection
518 also apply to any misdemeanor in another state which constitutes
519 a disqualifying felony in this state.

520 (9) The department may deny or revoke the registration of a
521 charitable organization or sponsor if the charitable
522 organization or sponsor, or any officer, director, or trustee
523 thereof, has had the right to solicit contributions revoked in
524 any state or has been ordered by any court or governmental
525 agency to cease soliciting contributions within any state.

526 (10) A charitable organization or sponsor registered under
527 this section which ends solicitation activities or participation
528 in charitable sales promotions in this state shall immediately
529 notify the department in writing of the date such activities
530 ceased.

531 Section 6. Section 496.4055, Florida Statutes, is created
532 to read:



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533 496.4055 Charitable organization or sponsor board duties.-

534 (1) As used in this section, the term "conflict of interest
535 transaction" means a transaction between a charitable
536 organization or sponsor and another party in which a director,
537 officer, or trustee of the charitable organization or sponsor
538 has a direct or indirect financial interest. The term includes,
539 but is not limited to, the sale, lease, or exchange of property
540 to or from the charitable organization or sponsor; the lending
541 of moneys to or borrowing of moneys from the charitable
542 organization or sponsor; and the payment of compensation for
543 services provided to or from the charitable organization or
544 sponsor.

545 (2) The board of directors, or an authorized committee
546 thereof, of a charitable organization or sponsor required to
547 register with the department under s. 496.405 shall adopt a
548 policy regarding conflict of interest transactions. The policy
549 must require annual certification of compliance with the policy
550 by all directors, officers, and trustees of the charitable
551 organization or sponsor.

552 (3) The charitable organization or sponsor shall provide to
553 the department a copy of the policy adopted under subsection (2)
554 with the annual registration statement required under s.
555 496.405.

556 Section 7. Section 496.407, Florida Statutes, is amended to
557 read:

558 496.407 Financial statement ~~report~~.-

559 (1) A charitable organization or sponsor that is required
560 to initially register or annually renew registration must file
561 an annual financial statement ~~report~~ for the immediately



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562 preceding fiscal year on ~~upon~~ a form prescribed by the
563 department.

564 (a) The statement ~~report~~ must include the following:

565 1.~~(a)~~ A balance sheet.

566 2.~~(b)~~ A statement of support, revenue and expenses, and any
567 change in the fund balance.

568 3.~~(c)~~ The names and addresses of the charitable
569 organizations or sponsors, professional fundraising consultant,
570 professional solicitors, and commercial co-venturers used, if
571 any, and the amounts received from each of them, if any.

572 4.~~(d)~~ A statement of functional expenses that must include,
573 but not be limited to, expenses in the following categories:

574 a.~~1.~~ Program service costs.

575 b.~~2.~~ Management and general costs.

576 c.~~3.~~ Fundraising costs.

577 (b) The financial statement must be audited, or reviewed as
578 follows:

579 1. For a charitable organization or sponsor that receives
580 less than \$500,000 in annual contributions, a compilation,
581 audit, or review of the financial statement is optional.

582 2. For a charitable organization or sponsor that receives
583 at least \$500,000 but less than \$1 million in annual
584 contributions, the financial statement shall be reviewed or
585 audited by an independent certified public accountant.

586 3. For a charitable organization or sponsor that receives
587 \$1 million or more in annual contributions, the financial
588 statement shall be audited by an independent certified public
589 accountant.

590 (c) Audits and reviews shall be prepared in accordance with



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591 the following standards:

592 1. Audits shall be prepared by an independent certified
593 public account in accordance with generally accepted auditing
594 standards, including the Statements on Auditing Standards.

595 2. Reviews shall be prepared by an independent certified
596 public accountant in accordance with the Statements on Standards
597 for Accounting and Review Services.

598 (d) Audited and reviewed financial statements must be
599 accompanied by a report signed and prepared by the independent
600 certified public accountant performing such audit or review.

601 (2) In lieu of the financial ~~statement~~ ~~report~~ described in
602 subsection (1), a charitable organization or sponsor may submit
603 as its financial statement a copy of its Internal Revenue
604 Service Form 990 and all attached schedules filed for the
605 preceding fiscal year, or a copy of its Internal Revenue Service
606 Form 990-EZ and Schedule O filed for the preceding fiscal year.
607 Such forms and schedules submitted by a charitable organization
608 or sponsor that receives at least \$500,000 in annual
609 contributions must be prepared by a certified public accountant
610 or other professional who normally prepares such forms and
611 schedules in the ordinary course of their business.

612 (3) Upon a showing of good cause by a charitable
613 organization or sponsor, the department may extend the time for
614 the filing of a financial statement required under this section
615 by up to 180 days, during which time the previous registration
616 shall remain active. The registration shall be automatically
617 suspended for failure to file the financial statement within the
618 extension period.

619 (4) Upon a showing of good cause, the department may



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620 require that an audit or review be conducted for any financial
621 statement submitted by any charitable organization or sponsor.
622 As used in this subsection, the term "good cause" includes, but
623 is not limited to, irregular or inconsistent information
624 provided on a charitable organization's or sponsor's financial
625 statement. A charitable organization or sponsor may elect to
626 also include a financial report that has been audited by an
627 independent certified public accountant or an audit with opinion
628 by an independent certified public accountant. In the event that
629 a charitable organization or sponsor elects to file an audited
630 financial report, this optional filing must be noted in the
631 department's annual report submitted pursuant to s. 496.423.

632 Section 8. Section 496.4071, Florida Statutes, is created
633 to read:

634 496.4071 Supplemental financial disclosure.—

635 (1) If, for the immediately preceding fiscal year, a
636 charitable organization or sponsor had more than \$1 million in
637 total revenue and spent less than 25 percent of the
638 organization's total annual functional expenses on program
639 service costs, in addition to any financial statement required
640 under s. 496.407, the charitable organization or sponsor shall
641 file the following supplemental financial information on a form
642 prescribed by the department:

643 (a) The dollar amount and the percentage of total revenue
644 and charitable contributions allocated to funding each of the
645 following administrative functions:

646 1. Total salaries of all persons employed by the charitable
647 organization or sponsor.

648 2. Fundraising, including the names of any professional



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649 solicitors, amounts paid to the professional solicitors, and
650 contributions received from a professional solicitor's campaign.

651 3. Travel expenses.

652 4. Overhead and other expenses related to managing and
653 administering the charitable organization or sponsor.

654 (b) The name of and specific sum earned by or paid to all
655 employees or consultants who earned or were paid more than
656 \$100,000 during the immediately preceding fiscal year.

657 (c) The name of and specific sum paid to all service
658 providers who were paid \$100,000 or more during the immediately
659 preceding fiscal year and a brief description of the services
660 provided.

661 (d) The dollar amount and percentage of total revenue and
662 charitable contributions allocated to programs.

663 (e) The details of any economic or business transactions
664 between the charitable organization or sponsor and an officer,
665 trustee, or director of the charitable organization or sponsor;
666 the immediate family of an officer, trustee, or director of the
667 charitable organization or sponsor; any entity controlled by an
668 officer, trustee, or director of the charitable organization or
669 sponsor; any entity controlled by the immediate family of an
670 officer, trustee, or director of the charitable organization or
671 sponsor; any entity that employed or engaged for consultation an
672 officer, trustee, or director of the charitable organization or
673 sponsor; and any entity that employed or engaged for
674 consultation the immediate family of an officer, trustee, or
675 director of the charitable organization or sponsor. As used in
676 this paragraph, the term "immediate family" means a parent,
677 spouse, child, sibling, grandparent, grandchild, brother-in-law,



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678 sister-in-law, son-in-law, daughter-in-law, mother-in-law, or
679 father-in-law.

680 (2) The supplemental financial information required under
681 subsection (1) must be filed with the department by the
682 charitable organization or sponsor within 30 days after
683 receiving a request for such information from the department.

684 Section 9. Section 496.4072, Florida Statutes, is created
685 to read:

686 496.4072 Financial statements for specific disaster relief
687 solicitations.—

688 (1) A charitable organization or sponsor that solicits
689 contributions in this state for a charitable purpose related to
690 a specific disaster or crisis and receives at least \$100,000 in
691 contributions in response to such solicitation shall file
692 quarterly disaster relief financial statements with the
693 department on a form prescribed by the department. The quarterly
694 statements must detail the contributions secured as a result of
695 the solicitation and the manner in which such contributions were
696 expended.

697 (2) The first quarterly statement shall be filed on the
698 last day of the third month following the accrual of at least
699 \$100,000 in contributions after the commencement of
700 solicitations for the specific disaster or crisis. The
701 charitable organization or sponsor shall continue to file
702 quarterly statements with the department until the quarter after
703 all contributions raised in response to the solicitation are
704 expended.

705 (3) The department shall post notice on its website of the
706 specific disasters and crises subject to the additional



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707 reporting requirements in this section within 10 days after such
708 disaster or crisis.

709 Section 10. Subsections (4), (6), and (9) of section
710 496.409, Florida Statutes, are amended, and subsection (10) is
711 added to that section, to read:

712 496.409 Registration and duties of professional fundraising
713 consultant.-

714 (4) A professional fundraising consultant may enter into a
715 contract or agreement with a charitable organization or sponsor
716 only if the charitable organization or sponsor has complied with
717 all applicable provisions of this chapter. ~~Every~~ contract or
718 agreement between a professional fundraising consultant and a
719 charitable organization or sponsor must be in writing, signed by
720 two authorized officials of the charitable organization or
721 sponsor, and filed by the professional fundraising consultant
722 with the department at least 5 days before ~~prior to~~ the
723 performance of any material service by the professional
724 fundraising consultant. Solicitation under the contract or
725 agreement may not begin before the filing of the contract or
726 agreement.

727 (6) (a) The department shall examine each registration
728 statement and all supporting documents filed by a professional
729 fundraising consultant and determine whether the registration
730 requirements are satisfied. If the department determines that
731 the registration requirements are not satisfied, the department
732 must notify the professional fundraising consultant within 15
733 business ~~working~~ days after its receipt of the registration
734 statement; otherwise the registration statement is approved.
735 Within 7 business ~~working~~ days after receipt of a notification



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736 that the registration requirements are not satisfied, the
737 applicant may request a hearing. The hearing must be held within
738 7 business working days after receipt of the request, and any
739 recommended order, if one is issued, must be rendered within 3
740 business working days after the hearing. The final order must
741 then be issued within 2 business working days after the
742 recommended order. If there is no recommended order, the final
743 order must be issued within 5 business working days after the
744 hearing. The proceedings must be conducted in accordance with
745 chapter 120, except that the time limits and provisions ~~set~~
746 ~~forth~~ in this subsection prevail to the extent of any conflict.

747 (b) If a professional fundraising consultant discloses
748 information specified in paragraphs (2)(e)-(g) in the initial
749 application for registration or renewal application, the
750 processing time limits of this subsection are waived and the
751 department shall process the initial application for
752 registration or the renewal application in accordance with the
753 time limits in chapter 120. The registration of a professional
754 consultant shall be automatically suspended for failure to
755 disclose any information specified in paragraphs (2)(e)-(g)
756 until such time as the required information is submitted to the
757 department.

758 (9) A ~~no~~ person may not act as a professional fundraising
759 consultant, and a ~~no~~ professional fundraising consultant, or any
760 officer, director, trustee, or employee thereof, may not ~~shall~~
761 knowingly employ any officer, trustee, director, or employee, if
762 such person has, in any state, regardless of adjudication, been
763 convicted of, or found guilty of, or pled guilty or nolo
764 contendere to, or has been incarcerated within the last 10 years



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765 as a result of having previously been convicted of, or found
766 guilty of, or pled guilty or nolo contendere to, any crime
767 within the last 10 years involving fraud, theft, larceny,
768 embezzlement, fraudulent conversion, or misappropriation of
769 property, or any crime arising from the conduct of a
770 solicitation for a charitable organization or sponsor, or has
771 been enjoined in any state from violating any law relating to a
772 charitable solicitation.

773 (10) The department may deny or revoke the registration of
774 a professional fundraising consultant if the professional
775 fundraising consultant, or any of its officers, directors, or
776 trustees, has had the right to solicit contributions revoked in
777 any state or has been ordered by any court or governmental
778 agency to cease soliciting contributions within any state.

779 Section 11. Present subsections (3), (5), (7), (14), and
780 (15) of section 496.410, Florida Statutes, are amended,
781 paragraphs (j), (k), and (l) are added to subsection (2) of that
782 section, paragraphs (i) through (n) are added to subsection (6)
783 of that section, and a new subsection (15) is added to that
784 section, to read:

785 496.410 Registration and duties of professional
786 solicitors.—

787 (2) Applications for registration or renewal of
788 registration must be submitted on a form prescribed by rule of
789 the department, signed by an authorized official of the
790 professional solicitor who shall certify that the report is true
791 and correct, and must include the following information:

792 (j) A list of all telephone numbers the applicant will use
793 to solicit contributions as well as the actual physical address



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794 associated with each telephone number and any fictitious names
795 associated with such address.

796 (k) A copy of any script, outline, or presentation used by
797 the applicant to solicit contributions or, if such solicitation
798 aids are not used, written confirmation thereof.

799 (l) A copy of sales information or literature provided to a
800 donor or potential donor by the applicant in connection with a
801 solicitation.

802 (3) The application for registration must be accompanied by
803 a fee of \$300. ~~A professional solicitor that is a partnership or~~
804 ~~corporation may register for and pay a single fee on behalf of~~
805 ~~all of its partners, members, officers, directors, agents, and~~
806 ~~employees. In that case,~~ The names and street addresses of all
807 the officers, employees, and agents of the professional
808 solicitor and all other persons with whom the professional
809 solicitor has contracted to work under its direction, including
810 solicitors, must be listed in the application or furnished to
811 the department within 5 days after the date of employment or
812 contractual arrangement. Each registration is valid for 1 year
813 and. ~~The registration~~ may be renewed for an additional 1-year
814 period upon application to the department and payment of the
815 registration fee.

816 (5) (a) The department must examine each registration
817 statement and supporting documents filed by a professional
818 solicitor. If the department determines that the registration
819 requirements are not satisfied, the department must notify the
820 professional solicitor within 15 business ~~working~~ days after its
821 receipt of the registration statement; otherwise the
822 registration statement is approved. Within 7 business ~~working~~



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823 days after receipt of a notification that the registration
824 requirements are not satisfied, the applicant may request a
825 hearing. The hearing must be held within 7 business ~~working~~ days
826 after receipt of the request, and any recommended order, if one
827 is issued, must be rendered within 3 business ~~working~~ days after
828 the hearing. The final order must then be issued within 2
829 business ~~working~~ days after the recommended order. If there is
830 no recommended order, the final order must be issued within 5
831 business ~~working~~ days after the hearing. The proceedings must be
832 conducted in accordance with chapter 120, except that the time
833 limits and provisions ~~set forth~~ in this subsection prevail to
834 the extent of any conflict.

835 (b) If a professional solicitor makes a disclosure
836 specified in paragraphs (2) (f)-(h) in the initial application
837 for registration or the renewal application, the processing time
838 limits of this subsection are waived and the department shall
839 process the initial application for registration or renewal
840 application in accordance with the time limits in chapter 120.
841 The registration of a professional solicitor shall be
842 automatically suspended for failure to disclose any information
843 specified in paragraphs (2) (f)-(h) until such time as the
844 required information is submitted to the department.

845 (6) No less than 15 days before commencing any solicitation
846 campaign or event, the professional solicitor must file with the
847 department a solicitation notice on a form prescribed by the
848 department. The notice must be signed and sworn to by the
849 contracting officer of the professional solicitor and must
850 include:

851 (i) A statement of the guaranteed minimum percentage of the



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852 gross receipts from contributions which will be remitted to the
853 charitable organization or sponsor, if any, or, if the
854 solicitation involves the sale of goods, services, or tickets to
855 a fundraising event, the percentage of the purchase price which
856 will be remitted to the charitable organization or sponsor, if
857 any.

858 (j) The percentage of a contribution which may be deducted
859 as a charitable contribution under federal income tax laws.

860 (k) A statement as to whether any owner, director, officer,
861 trustee, or employee of the professional solicitor is related as
862 a parent, spouse, child, sibling, grandparent, grandchild,
863 brother-in-law, sister-in-law, son-in-law, daughter-in-law,
864 mother-in-law, or father-in-law to:

865 1. Another officer, director, owner, trustee, or employee
866 of the professional solicitor.

867 2. Any officer, director, owner, trustee, or employee of a
868 charitable organization or sponsor under contract to the
869 professional solicitor.

870 3. Any supplier or vendor providing goods or services to a
871 charitable organization or sponsor under contract to the
872 professional solicitor.

873 (l) The beginning and ending dates of the solicitation
874 campaign.

875 (m) A copy of any script, outline, or presentation used by
876 the professional solicitor to solicit contributions for the
877 solicitation campaign. If such aids are not used, written
878 confirmation thereof.

879 (n) A copy of sales information or literature provided to a
880 donor or potential donor by the professional solicitor in



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881 connection with the solicitation campaign.

882 (7) A professional solicitor may enter into a contract or
883 agreement with a charitable organization or sponsor only if the
884 charitable organization or sponsor has complied with all
885 applicable provisions of this chapter. A ~~Each~~ contract or
886 agreement between a professional solicitor and a charitable
887 organization or sponsor for each solicitation campaign must be
888 in writing, signed by two authorized officials of the charitable
889 organization or sponsor, one of whom must be a member of the
890 organization's governing body and one of whom must be the
891 authorized contracting officer for the professional solicitor,
892 and contain all of the following provisions:

893 (a) A statement of the charitable or sponsor purpose and
894 program for which the solicitation campaign is being conducted.

895 (b) A statement of the respective obligations of the
896 professional solicitor and the charitable organization or
897 sponsor.

898 (c) A statement of the guaranteed minimum percentage of the
899 gross receipts from contributions which will be remitted to the
900 charitable organization or sponsor, if any, or, if the
901 solicitation involves the sale of goods, services, or tickets to
902 a fundraising event, the percentage of the purchase price which
903 will be remitted to the charitable organization or sponsor, if
904 any. Any stated percentage shall exclude any amount which the
905 charitable organization or sponsor is to pay as fundraising
906 costs.

907 (d) A statement of the percentage of the gross revenue
908 which the professional solicitor will be compensated. If the
909 compensation of the professional solicitor is not contingent



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910 upon the number of contributions or the amount of revenue
911 received, his or her compensation shall be expressed as a
912 reasonable estimate of the percentage of the gross revenue, and
913 the contract must clearly disclose the assumptions upon which
914 the estimate is based. The stated assumptions must be based upon
915 all of the relevant facts known to the professional solicitor
916 regarding the solicitation to be conducted by the professional
917 solicitor.

918 (e) The effective and termination dates of the contract.

919 (14) A ~~Ne~~ person may not act as a professional solicitor,
920 and a ~~ne~~ professional solicitor, or any officer, director,
921 trustee, or employee thereof, may not ~~shall~~, to solicit for
922 compensation, knowingly employ any officer, trustee, director,
923 employee, or any person with a controlling interest therein, who
924 has, in any state, regardless of adjudication, been convicted
925 of, or found guilty of, or pled guilty or nolo contendere to, or
926 has been incarcerated within the last 10 years as a result of
927 having previously been convicted of, or found guilty of, or pled
928 guilty or nolo contendere to, a felony within the last 10 years
929 involving fraud, theft, larceny, embezzlement, fraudulent
930 conversion, or misappropriation of property, or any crime
931 arising from the conduct of a solicitation for a charitable
932 organization or sponsor, or has been enjoined in any state from
933 violating any law relating to a charitable solicitation. The
934 prohibitions in this subsection also apply to any misdemeanor in
935 another state which constitutes a disqualifying felony in this
936 state.

937 (15) The department may deny or revoke the registration of
938 a professional solicitor if the professional solicitor, or any



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939 of its officers, directors, trustees, or agents, has had the
940 right to solicit contributions revoked in any state or has been
941 ordered by any court or governmental agency to cease soliciting
942 contributions within any state.

943 (16)-(15) All registration fees must be paid to the
944 department and deposited into the General Inspection Trust Fund.

945 Section 12. Section 496.4101, Florida Statutes, is created
946 to read:

947 496.4101 Licensure of professional solicitors and certain
948 employees thereof.-

949 (1) Each officer, director, trustee, or owner of a
950 professional solicitor and any employee of a professional
951 solicitor conducting telephonic solicitations must, before
952 engaging in solicitation activities, obtain a solicitor license
953 from the department.

954 (2) Persons required to obtain a solicitor license under
955 subsection (1) shall submit to the department, in such form as
956 the department prescribes, an application for a solicitor
957 license. The application must include all of the following
958 information:

959 (a) The true name, date of birth, unique identification
960 number of a driver license or other valid form of
961 identification, and home address of the applicant.

962 (b) If the applicant, in any state, regardless of
963 adjudication, has previously been convicted of, or found guilty
964 of, or pled guilty or nolo contendere to, or has been
965 incarcerated within the last 10 years as a result of having
966 previously been convicted of, or found guilty of, or pled guilty
967 or nolo contendere to, any crime within the last 10 years



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968 involving fraud, theft, larceny, embezzlement, fraudulent
969 conversion, or misappropriation of property, or any crime
970 arising from the conduct of a solicitation for a charitable
971 organization or sponsor, or has been enjoined, in any state,
972 from violating any law relating to a charitable solicitation.

973 (c) If the applicant, in any state, is involved in pending
974 litigation or has had entered against her or him an injunction,
975 a temporary restraining order, or a final judgment or order,
976 including a stipulated judgment or order, an assurance of
977 voluntary compliance, cease and desist, or any similar document,
978 in any civil or administrative action involving fraud, theft,
979 larceny, embezzlement, fraudulent conversion, or
980 misappropriation of property, or has been enjoined from
981 violating any law relating to a charitable solicitation.

982 (3) (a) Each applicant must be fingerprinted by an agency,
983 entity, or vendor that meets the requirements of s. 943.053(13).
984 The agency, entity, or vendor shall forward a complete set of
985 the applicant's fingerprints to the Department of Law
986 Enforcement for state processing, and the Department of Law
987 Enforcement shall forward the applicant's fingerprints to the
988 Federal Bureau of Investigation for national processing.

989 (b) Fees for state and national fingerprint processing and
990 retention shall be borne by the applicant. The state cost for
991 fingerprint processing is that authorized in s. 943.053(3) (b)
992 for records provided to persons or entities other than those
993 specified as exceptions therein.

994 (c) All fingerprints submitted to the Department of Law
995 Enforcement as required under this subsection shall be retained
996 by the Department of Law Enforcement as provided under s.



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997 943.05(2)(g) and (h) and enrolled in the Federal Bureau of
998 Investigation's national retained print arrest notification
999 program. Fingerprints may not be enrolled in the national
1000 retained print arrest notification program until the Department
1001 of Law Enforcement begins participation with the Federal Bureau
1002 of Investigation. Arrest fingerprints will be searched against
1003 the retained prints by the Department of Law Enforcement and the
1004 Federal Bureau of Investigation.

1005 (d) For any renewal of the applicant's license, the
1006 department shall request the Department of Law Enforcement to
1007 forward the retained fingerprints of the applicant to the
1008 Federal Bureau of Investigation unless the applicant is enrolled
1009 in the national retained print arrest notification program
1010 described in paragraph (c). The fee for the national criminal
1011 history check will be paid as part of the renewal fee to the
1012 department and forwarded by the department to Department of Law
1013 Enforcement. If the applicant's fingerprints are retained in the
1014 national retained print arrest notification program, the
1015 applicant shall pay the state and national retention fee to the
1016 department which will forward the fee to the Department of Law
1017 Enforcement.

1018 (e) The department shall notify the Department of Law
1019 Enforcement regarding any person whose fingerprints have been
1020 retained but who is no longer licensed under this chapter.

1021 (f) The department shall screen background results to
1022 determine if an applicant meets licensure requirements.

1023 (4) A solicitor license must be renewed annually by the
1024 submission of a renewal application. A solicitor license that is
1025 not renewed expires without further action by the department.



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1026 (5) Each applicant for a solicitor license shall remit a
1027 license fee of \$100 to the department at the time the initial
1028 application is filed with the department and an annual renewal
1029 fee of \$100 thereafter. All fees collected, less the cost of
1030 administration, shall be deposited into the General Inspection
1031 Trust Fund.

1032 (6) Any material change to the information submitted to the
1033 department in the initial application or renewal application for
1034 a solicitor license shall be reported to the department by the
1035 applicant or licensee within 10 days after the change occurs.
1036 The applicant or licensee shall also remit a fee in the amount
1037 of \$10 for processing the change to the initial or renewal
1038 application.

1039 (7) It is a violation of this chapter:

1040 (a) For an applicant to provide inaccurate or incomplete
1041 information to the department in the initial or renewal
1042 application for a solicitor license.

1043 (b) For any person specified in subsection (1) to fail to
1044 maintain a solicitor license as required by this section.

1045 (c) For a professional solicitor to allow, require, permit,
1046 or authorize an employee without an active solicitor license
1047 issued under this section to conduct telephonic solicitations.

1048 (8) The department shall adopt rules that allow applicants
1049 to engage in solicitation activities on an interim basis until
1050 such time as a solicitor license is granted or denied.

1051 (9) The department may deny or revoke any solicitor license
1052 if the applicant or licensee has had the right to solicit
1053 contributions revoked in any state, has been ordered by any
1054 court or governmental agency to cease soliciting contributions



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1055 within any state, or is subject to any disqualification
1056 specified in s. 496.410(14).

1057 (10) Any administrative proceeding conducted pursuant to
1058 this section must be conducted in accordance with chapter 120.

1059 Section 13. Subsections (2) and (3) of section 496.411,
1060 Florida Statutes, are amended to read:

1061 496.411 Disclosure requirements and duties of charitable
1062 organizations and sponsors.—

1063 (2) A charitable organization or sponsor soliciting in this
1064 state must include all of the following disclosures at the point
1065 of solicitation:

1066 (a) The name of the charitable organization or sponsor and
1067 state of the principal place of business of the charitable
1068 organization or sponsor.†

1069 (b) A description of the purpose or purposes for which the
1070 solicitation is being made.†

1071 (c) Upon request, the name and either the address or
1072 telephone number of a representative to whom inquiries could be
1073 addressed.†

1074 (d) Upon request, the amount of the contribution which may
1075 be deducted as a charitable contribution under federal income
1076 tax laws.†

1077 (e) Upon request, the source from which a written financial
1078 statement may be obtained. Such financial statement must be for
1079 the immediate preceding ~~past~~ fiscal year and must be consistent
1080 with the annual financial statement ~~report~~ filed under s.

1081 496.407. The written financial statement must be provided within
1082 14 days after the request and must state the purpose for which
1083 funds are raised, the total amount of all contributions raised,



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1084 the total costs and expenses incurred in raising contributions,
1085 the total amount of contributions dedicated to the stated
1086 purpose or disbursed for the stated purpose, and whether the
1087 services of another person or organization have been contracted
1088 to conduct solicitation activities.

1089 (3) Every charitable organization or sponsor that ~~which~~ is
1090 required to register under s. 496.405 or is exempt under s.
1091 496.406(1)(d) shall ~~must~~ conspicuously display ~~in capital~~
1092 ~~letters~~ the following statement on every ~~printed~~ solicitation,
1093 ~~written~~ confirmation, receipt, or reminder of a contribution:

1094

1095 "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL
1096 INFORMATION MAY BE OBTAINED FROM THE DIVISION OF
1097 CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE
1098 STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT,
1099 APPROVAL, OR RECOMMENDATION BY THE STATE."

1100

1101 The statement must include a toll-free number and website for
1102 the division which ~~that~~ can be used to obtain the registration
1103 information. If ~~When~~ the solicitation consists of more than one
1104 piece, the statement must be displayed prominently in the
1105 solicitation materials. If the solicitation occurs through a
1106 website, the statement must be conspicuously displayed on the
1107 webpage where donations are requested.

1108

1109

Section 14. Subsection (1) of section 496.412, Florida
Statutes, is amended to read:

1110

496.412 Disclosure requirements and duties of professional
solicitors.—

1111

(1) A professional solicitor must comply with and be

1112



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1113 responsible for complying or causing compliance with the
1114 following disclosures:

1115 (a) Before ~~Prior to~~ orally requesting a contribution, or
1116 contemporaneously with a written request for a contribution, a
1117 professional solicitor must clearly disclose:

1118 1. The name of the professional solicitor as on file with
1119 the department.

1120 2. If the individual acting on behalf of the professional
1121 solicitor identifies himself or herself by name, the
1122 individual's legal name.

1123 3. The name and state of the principal place of business of
1124 the charitable organization or sponsor and a description of how
1125 the contributions raised by the solicitation will be used for a
1126 charitable or sponsor purpose; or, if there is no charitable
1127 organization or sponsor, a description as to how the
1128 contributions raised by the solicitation will be used for a
1129 charitable or sponsor purpose.

1130 (b) In the case of a solicitation campaign conducted
1131 orally, whether by telephone or otherwise, any written
1132 confirmation, receipt, or reminder sent to any person who has
1133 contributed or has pledged to contribute, shall include a clear
1134 disclosure of the information required by paragraph (a).

1135 (c) In addition to the information required by paragraph
1136 (a), any written confirmation, receipt, or reminder of
1137 contribution made pursuant to an oral solicitation and any
1138 ~~written~~ solicitation shall conspicuously state ~~in capital~~
1139 ~~letters~~:

1140
1141 "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL



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1142 INFORMATION MAY BE OBTAINED FROM THE DIVISION OF
1143 CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE
1144 STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT,
1145 APPROVAL, OR RECOMMENDATION BY THE STATE.”
1146

1147 The statement must include a toll-free number and website for
1148 the division which ~~that~~ can be used to obtain the registration
1149 information. If ~~When~~ the solicitation consists of more than one
1150 piece, the statement must be displayed prominently in the
1151 solicitation materials. If the solicitation occurs on a website,
1152 the statement must be conspicuously displayed on the webpage
1153 where donations are requested.

1154 (d) If requested by the person being solicited, the
1155 professional solicitor shall inform that person in writing,
1156 within 14 days after ~~of~~ the request, of the fixed percentage of
1157 the gross revenue or the reasonable estimate of the percentage
1158 of the gross revenue that the charitable organization or sponsor
1159 will receive as a benefit from the solicitation campaign or
1160 shall immediately notify the person being solicited that the
1161 information is available on the department's website or by
1162 calling the division's toll-free number.

1163 (e) If requested by the person being solicited, the
1164 professional solicitor shall inform that person in writing,
1165 within 14 days after ~~of~~ the request, of the percentage of the
1166 contribution which may be deducted as a charitable contribution
1167 under federal income tax laws or shall immediately notify the
1168 person being solicited that the information is available on the
1169 department's website or by calling the division's toll-free
1170 number.



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1171 Section 15. Section 496.4121, Florida Statutes, is created
1172 to read:

1173 496.4121 Collection receptacles used for donations.—

1174 (1) As used in this section, the term "collection
1175 receptacle" means a receptacle used to collect donated clothing,
1176 household items, or other goods for resale.

1177 (2) A collection receptacle must display a permanent sign
1178 or label on each side which contains the following information
1179 printed in letters that are at least 3 inches in height and no
1180 less than one-half inch in width, in a color that contrasts with
1181 the color of the collection receptacle:

1182 (a) For collection receptacles used by a person required to
1183 register under this chapter, the name, business address,
1184 telephone number, and registration number of the charitable
1185 organization or sponsor for whom the solicitation is made.

1186 (b) For collection receptacles placed or maintained in
1187 public view by a person not required to register under this
1188 chapter or by a person not claiming an exemption pursuant to s.
1189 496.406, the name, telephone number, and physical address of the
1190 business conducting the solicitation and the statement: "This is
1191 not a charity. Donations made here support a for-profit business
1192 and are not tax deductible."

1193 (3) Upon request, a charitable organization or sponsor
1194 using a collection receptacle must provide the donor with
1195 documentation of its tax-exempt status and the registration
1196 issued under this chapter.

1197 Section 16. Subsection (2) of section 496.415, Florida
1198 Statutes, is amended, and subsection (18) is added to that
1199 section, to read:



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1200 496.415 Prohibited acts.—It is unlawful for any person in
1201 connection with the planning, conduct, or execution of any
1202 solicitation or charitable or sponsor sales promotion to:

1203 (2) ~~Knowingly~~ Submit false, misleading, or inaccurate
1204 information in a document that is filed with the department,
1205 provided to the public, or offered in response to a request or
1206 investigation by the department, the Department of Legal
1207 Affairs, or the state attorney.

1208 (18) Fail to remit to a charitable organization or sponsor
1209 the disclosed guaranteed minimum percentage of gross receipts
1210 from contributions as required under s. 496.410(7)(c) or, if the
1211 solicitation involved the sale of goods, services, or tickets to
1212 a fundraising event, the percentage of the purchase price as
1213 agreed in the contract or agreement as required under this
1214 chapter.

1215 Section 17. Subsection (5) of section 496.419, Florida
1216 Statutes, is amended to read:

1217 496.419 Powers of the department.—

1218 (5) Upon a finding as set forth in subsection (4), the
1219 department may enter an order doing one or more of the
1220 following:

1221 (a) Issuing a notice of noncompliance pursuant to s.
1222 120.695;

1223 (b) Issuing a cease and desist order that directs that the
1224 person cease and desist specified fundraising activities;

1225 (c) Refusing to register or canceling or suspending a
1226 registration;

1227 (d) Placing the registrant on probation for a period of
1228 time, subject to such conditions as the department may specify;



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1229 (e) Canceling an exemption granted under s. 496.406; ~~and~~
1230 (f) Except as provided in paragraph (g), imposing an
1231 administrative fine not to exceed \$5,000 ~~\$1,000~~ for each act or
1232 omission that ~~which~~ constitutes a violation of ss. 496.401-
1233 496.424 or s. 496.426 or a rule or order. With respect to a s.
1234 501(c)(3) organization, the penalty imposed pursuant to this
1235 subsection may ~~shall~~ not exceed \$500 per violation for failure
1236 to register under s. 496.405 or file for an exemption under s.
1237 496.406(2). The penalty shall be the entire amount per violation
1238 and is not ~~to be interpreted as~~ a daily penalty; and

1239 (g) Imposing an administrative fine not to exceed \$10,000
1240 for a violation of this chapter that involves fraud or
1241 deception.

1242 Section 18. Section 496.4191, Florida Statutes, is created
1243 to read:

1244 496.4191 Additional penalty; immediate suspension.—Upon
1245 notification and subsequent written verification by a law
1246 enforcement agency, a court, a state attorney, or the Florida
1247 Department of Law Enforcement, the department shall immediately
1248 suspend a registration or the processing of an application for a
1249 registration if the registrant, applicant, or any officer or
1250 director of the registrant or applicant is formally charged with
1251 a crime involving fraud, theft, larceny, embezzlement, or
1252 fraudulent conversion or misappropriation of property or any
1253 crime arising from the conduct of a solicitation for a
1254 charitable organization or sponsor until final disposition of
1255 the case or removal or resignation of that officer or director.

1256 Section 19. Section 496.430, Florida Statutes, is created
1257 to read:



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1258 496.430 Disqualification for certain tax exemptions.-

1259 (1) The department shall issue an order to disqualify a
1260 charitable organization or sponsor from receiving any sales tax
1261 exemption certificate issued by the Department of Revenue if the
1262 department finds, based up on the average of functional expenses
1263 and program service costs provided to the department pursuant to
1264 s. 496.407 for the 3 most recent fiscal years, that the
1265 charitable organization or sponsor has failed to expend at least
1266 25 percent of its total annual functional expenses on program
1267 service costs.

1268 (2) A charitable organization or sponsor may appeal a
1269 disqualification order by requesting a hearing within 21 days
1270 after notification from the department that it has issued a
1271 disqualification order under this section. The hearing must be
1272 conducted in accordance with chapter 120.

1273 (3) Notwithstanding a finding under subsection (1) that a
1274 charitable organization or sponsor has failed to expend at least
1275 25 percent of its total annual functional expenses on program
1276 service costs, the department may decline to issue a
1277 disqualification order if the charitable organization or sponsor
1278 establishes:

1279 (a) That payments were made to affiliates which should be
1280 considered in calculating the program service costs;

1281 (b) That revenue was accumulated for a specific program
1282 purpose consistent with representations in solicitations; or

1283 (c) Such other mitigating circumstances as are defined by
1284 rule of the department.

1285 (4) A disqualification order issued by the department
1286 pursuant to this section is effective for at least 1 year after



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1287 such order becomes final and shall remain effective until such
1288 time as the department receives sufficient evidence from the
1289 disqualified charitable organization or sponsor which
1290 demonstrates it expends at least 25 percent of its total annual
1291 functional expenses on program service costs.

1292 (a) The charitable organization or sponsor may not submit
1293 such evidence to the department sooner than 1 year after the
1294 disqualification order becomes final and may not submit such
1295 information more than once each year for consideration by the
1296 department.

1297 (b) The department shall also consider any financial
1298 statement that was submitted by the charitable organization or
1299 sponsor to the department pursuant to s. 496.407 after the
1300 disqualification order became final.

1301 (5) The department shall provide a disqualification order
1302 to the Department of Revenue within 30 days after such order
1303 becomes final. A final disqualification order is conclusive as
1304 to the charitable organization's or sponsor's entitlement to any
1305 sales tax exemption. The Department of Revenue shall revoke or
1306 refuse to grant a sales tax exemption certificate to a
1307 charitable organization or sponsor subject to a final
1308 disqualification order within 30 days after receiving such
1309 disqualification order. A charitable organization or sponsor may
1310 not appeal or challenge the revocation or denial of a sales tax
1311 exemption certificate by the Department of Revenue if such
1312 revocation or denial is based upon a final disqualification
1313 order issued pursuant to this section.

1314 (6) This section does not apply to a charitable
1315 organization or sponsor that:



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1316 (a) Is not required to register under this chapter with the
1317 department; or

1318 (b) Has been in existence for less than 4 years, regardless
1319 of whether the charitable organization or sponsor is registered
1320 in this state.

1321 Section 20. Section 496.431, Florida Statutes, is created
1322 to read:

1323 496.431 Severability.—If any provision of this chapter or
1324 its application to any person or circumstance is held invalid,
1325 the invalidity does not affect other provisions or applications
1326 of this chapter which can be given effect without the invalid
1327 provision or application, and to this end the provisions of this
1328 chapter are severable.

1329 Section 21. Paragraph (a) of subsection (3) of section
1330 741.0305, Florida Statutes, is amended to read:

1331 741.0305 Marriage fee reduction for completion of
1332 premarital preparation course.—

1333 (3) (a) All individuals electing to participate in a
1334 premarital preparation course shall choose from the following
1335 list of qualified instructors:

- 1336 1. A psychologist licensed under chapter 490.
- 1337 2. A clinical social worker licensed under chapter 491.
- 1338 3. A marriage and family therapist licensed under chapter
1339 491.
- 1340 4. A mental health counselor licensed under chapter 491.
- 1341 5. An official representative of a religious institution
1342 which is recognized under s. 496.404(23) ~~496.404(19)~~, if the
1343 representative has relevant training.
- 1344 6. Any other provider designated by a judicial circuit,



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1345 including, but not limited to, school counselors who are
1346 certified to offer such courses. Each judicial circuit may
1347 establish a roster of area course providers, including those who
1348 offer the course on a sliding fee scale or for free.

1349 Section 22. For the 2014-2015 fiscal year, there is
1350 appropriated to the Department of Agriculture and Consumer
1351 Services, the sums of \$235,352 in recurring and \$239,357 in
1352 nonrecurring funds from the General Inspection Trust Fund, and 4
1353 full-time equivalent positions with associated salary rate of
1354 143,264 are authorized for the purpose of implementing this act.

1355 Section 23. This act shall take effect July 1, 2014.

1356
1357 ===== T I T L E A M E N D M E N T =====

1358 And the title is amended as follows:

1359 Delete everything before the enacting clause
1360 and insert:

1361 A bill to be entitled
1362 An act relating to charities; amending s. 212.08,
1363 F.S.; excluding charitable organizations or sponsors
1364 disqualified by the Department of Agriculture and
1365 Consumer Services from receiving certain tax
1366 exemptions; amending s. 212.084, F.S.; requiring the
1367 Department of Revenue to revoke or deny a sales tax
1368 exemption to charitable organizations or sponsors
1369 disqualified by the department; providing for a
1370 limited appeal of the denial or revocation of the
1371 sales tax exemption; amending s. 496.403, F.S.;
1372 revising the applicability of the Solicitation of
1373 Contributions Act; amending s. 496.404, F.S.; defining



1374 terms; redefining the term "professional solicitor";
1375 amending s. 496.405, F.S.; revising the timeframe
1376 within which a charitable organization or sponsor must
1377 report changes to certain information provided to the
1378 department on an initial or renewal registration
1379 statement; providing for the automatic expiration of a
1380 registration for failure to file a renewal or
1381 financial statement by a certain date; deleting a
1382 provision to extend the time to file a renewal
1383 statement; deleting a requirement that the renewal
1384 statement be filed subsequent to the financial
1385 statement; specifying the information that must be
1386 submitted by a parent organization on a consolidated
1387 financial statement; requiring a parent organization
1388 to attach certain Internal Revenue Service forms and
1389 schedules to a consolidated financial statement;
1390 extending the time allowed for the department to
1391 review certain initial or renewal registration
1392 statements; providing that failure of a charitable
1393 organization or sponsor to make certain disclosures in
1394 a registration statement results in the automatic
1395 suspension of an active registration for a specified
1396 period; prohibiting the officers, directors, trustees,
1397 or employees of a charitable organization or sponsor
1398 from allowing certain persons to solicit contributions
1399 on behalf of the charitable organization or sponsor;
1400 specifying that the prohibition against certain
1401 persons soliciting contributions on behalf of a
1402 charitable organization or sponsor due to the



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1403 commission of certain felonies includes those felonies
1404 committed in any state as well as any misdemeanor in
1405 another state which constitutes a disqualifying felony
1406 in this state; authorizing the department to deny or
1407 revoke the registration of a charitable organization
1408 or sponsor under certain circumstances; requiring a
1409 charitable organization or sponsor that has ended
1410 solicitation activities in this state to notify the
1411 department in writing; making technical changes;
1412 creating s. 496.4055, F.S.; defining the term
1413 "conflict of interest transaction"; requiring the
1414 board of directors of a charitable organization or
1415 sponsor, or an authorized committee thereof, to adopt
1416 a policy regarding conflict of interest transactions;
1417 specifying certain requirements of the policy;
1418 requiring a charitable organization or sponsor to
1419 provide the department with a copy of the policy;
1420 amending s. 496.407, F.S.; requiring that the
1421 financial statements of certain charitable
1422 organizations or sponsors be audited or reviewed;
1423 specifying requirements and standards for the audit or
1424 review of a financial statement; requiring that an
1425 alternative financial statement submitted by certain
1426 charitable organizations or sponsors be prepared by a
1427 certified public accountant or other professional;
1428 authorizing the department to require an audit or
1429 review of any financial statement and to extend the
1430 time to file a financial statement under certain
1431 circumstances; providing that the registration of a



1432 charitable organization or sponsor be suspended upon
1433 its failure to file a financial statement within an
1434 extension period; making technical changes; creating
1435 s. 496.4071, F.S.; requiring certain charitable
1436 organizations or sponsors to report specified
1437 supplemental financial information to the department
1438 by a certain date; creating s. 496.4072, F.S. ;
1439 requiring certain charitable organizations or sponsors
1440 who solicit contributions for a specific disaster
1441 relief effort to submit quarterly financial statements
1442 to the department; specifying information to be
1443 included in the quarterly financial statement and the
1444 length of the required reporting period; requiring the
1445 department to post notice of specific disaster relief
1446 efforts subject the reporting requirements; amending
1447 ss. 496.409 and 496.410, F.S.; prohibiting a
1448 professional fundraising consultant or professional
1449 solicitor from entering into a contract or agreement
1450 with a charitable organization or sponsor that has not
1451 complied with certain requirements; extending the time
1452 that the department may review initial or renewal
1453 registration statements of professional fundraising
1454 consultants or professional solicitors which contain
1455 certain disclosures; providing that the failure of a
1456 professional fundraising consultant or professional
1457 solicitor to make certain disclosures in an initial or
1458 renewal registration statement results in automatic
1459 suspension of an active registration; prohibiting the
1460 officers, trustees, directors, or employees of a



1461 professional fundraising consultant or a professional
1462 solicitor from allowing certain persons to solicit
1463 contributions on behalf of the professional
1464 fundraising consultant or professional solicitor;
1465 specifying that the prohibition against acting as a
1466 professional solicitor or the employment of certain
1467 persons by a professional solicitor due to the
1468 commission of certain felonies includes those felonies
1469 committed in any state as well as any misdemeanor in
1470 another state which constitutes a disqualifying felony
1471 in this state; authorizing the department to deny or
1472 revoke the registration of a professional fundraising
1473 consultant or professional solicitor under certain
1474 circumstances; revising required information in the
1475 initial or renewal application of a professional
1476 solicitor; deleting a provision authorizing the
1477 payment of a single registration fee for certain
1478 professional solicitors; requiring a professional
1479 solicitor to provide additional specified information
1480 to the department in a solicitation notice; creating
1481 s. 496.4101, F.S.; requiring each officer, director,
1482 trustee, or owner of a professional solicitor and any
1483 employee of a professional solicitor that conducts
1484 telephone solicitations to obtain a solicitor license
1485 from the department; specifying application
1486 information and the application procedure for a
1487 solicitor license; requiring that each applicant for a
1488 solicitor license to be fingerprinted by certain
1489 agencies, entities, or vendors; requiring such



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1490 agencies, entities, or vendors to submit a complete
1491 set of the applicant's fingerprints to the Department
1492 of Law Enforcement for state processing; requiring the
1493 Department of Law Enforcement to forward the
1494 applicant's fingerprints to the Federal Bureau of
1495 Investigation for national processing; providing that
1496 fees for fingerprint processing and retention be borne
1497 by the applicant; providing for retention of the
1498 fingerprints; requiring the department to notify the
1499 Department of Law Enforcement of individuals who are
1500 no longer licensed; requiring that a solicitor license
1501 be renewed annually or expire automatically upon
1502 nonrenewal; requiring that an applicant for a
1503 solicitor license pay certain licensing fees;
1504 providing that licensing fees be deposited into the
1505 General Inspection Trust Fund; requiring that an
1506 applicant for a solicitor license report changes in
1507 information submitted to the department in a specified
1508 manner along with a processing fee; specifying
1509 violations; requiring the department to adopt rules
1510 allowing applicants to engage in solicitation
1511 activities without a solicitor license on an interim
1512 basis; authorizing the department to deny or revoke a
1513 solicitor license under specified circumstances;
1514 requiring that certain administrative proceedings be
1515 conducted pursuant to chapter 120; amending ss.
1516 496.411 and 496.412, F.S.; expanding and revising
1517 required solicitation disclosures of charitable
1518 organizations, sponsors, and professional solicitors;



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1519 requiring that certain exempt charitable organizations
1520 or sponsors also provide such solicitation
1521 disclosures; requiring that such solicitation
1522 disclosures be placed online under certain
1523 circumstances; creating s. 496.4121, F.S.; defining
1524 the term "collection receptacle"; requiring that
1525 collection receptacles display permanent signs or
1526 labels; specifying requirements for the physical
1527 appearance of such labels or signs and the information
1528 displayed thereon; requiring that a charitable
1529 organization or sponsor using a collection receptacle
1530 provide certain information to a donor upon request;
1531 amending s. 496.415, F.S.; providing that the
1532 submission of false, misleading, or inaccurate
1533 information in a document connected with a
1534 solicitation or sales promotion is unlawful; providing
1535 that the failure to remit specified funds to a
1536 charitable organization or sponsor is unlawful;
1537 amending s. 496.419, F.S.; increasing administrative
1538 fines for violations of the Solicitation of
1539 Contributions Act; creating s. 496.4191, F.S.;
1540 requiring the department to immediately suspend a
1541 registration or processing of an application for
1542 registration for a specified period if the registrant,
1543 applicant, or any officer or director thereof is
1544 criminally charged with certain offenses; creating s.
1545 496.430, F.S.; requiring the department to disqualify
1546 a charitable organization or sponsor from receiving a
1547 sales tax exemption under specified circumstances;



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1548 providing that a charitable organization or sponsor
1549 may appeal a disqualification order; specifying appeal
1550 procedure; providing exceptions; providing that a
1551 disqualification order remains effective for a
1552 specified period; specifying the procedure to lift a
1553 disqualification order; requiring the department to
1554 provide a final disqualification order to the
1555 Department of Revenue within a specified period;
1556 providing that a final disqualification order is
1557 conclusive as to a charitable organization or
1558 sponsor's right to a sales tax exemption; requiring
1559 the Department of Revenue to revoke or deny a sales
1560 tax exemption to a charitable organization or sponsor
1561 subject to a final disqualification order within a
1562 specified period; providing for a limited appeal of
1563 the revocation or denial of the sales tax exemption;
1564 providing applicability; creating s. 496.431, F.S.;
1565 providing for severability; amending s. 741.0305,
1566 F.S.; conforming a cross-reference; making an
1567 appropriation; providing an effective date.