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Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to charities; amending s. 212.08, F.S.; excluding charitable organizations or sponsors disqualified by the Department of Agriculture and Consumer Services from receiving certain tax exemptions; amending s. 212.084, F.S.; requiring the Department of Revenue to revoke or deny a sales tax exemption to charitable organizations or sponsors disqualified by the department; providing for a limited appeal of the denial or revocation of the sales tax exemption; amending s. 496.403, F.S.; revising the applicability of the Solicitation of Contributions Act; amending s. 496.404, F.S.; defining terms; redefining the term "professional solicitor"; amending s. 496.405, F.S.; revising the timeframe within which a charitable organization or sponsor must report changes to certain information provided to the department on an initial or renewal registration statement; providing for the automatic expiration of a registration for failure to file a renewal or financial statement by a certain date; deleting a provision to extend the time to file a renewal statement; deleting a requirement that the renewal statement be filed subsequent to the financial statement; specifying the information that must be submitted by a parent organization on a consolidated financial statement; requiring a parent organization



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28 to attach certain Internal Revenue Service forms and  
29 schedules to a consolidated financial statement;  
30 extending the time allowed for the department to  
31 review certain initial or renewal registration  
32 statements; providing that failure of a charitable  
33 organization or sponsor to make certain disclosures in  
34 a registration statement results in the automatic  
35 suspension of an active registration for a specified  
36 period; prohibiting the officers, directors, trustees,  
37 or employees of a charitable organization or sponsor  
38 from allowing certain persons to solicit contributions  
39 on behalf of the charitable organization or sponsor;  
40 specifying that the prohibition against certain  
41 persons soliciting contributions on behalf of a  
42 charitable organization or sponsor due to the  
43 commission of certain felonies includes those felonies  
44 committed in any state as well as any misdemeanor in  
45 another state which constitutes a disqualifying felony  
46 in this state; authorizing the department to deny or  
47 revoke the registration of a charitable organization  
48 or sponsor under certain circumstances; requiring a  
49 charitable organization or sponsor that has ended  
50 solicitation activities in this state to notify the  
51 department in writing; making technical changes;  
52 creating s. 496.4055, F.S.; defining the term  
53 "conflict of interest transaction"; requiring the  
54 board of directors of a charitable organization or  
55 sponsor, or an authorized committee thereof, to adopt  
56 a policy regarding conflict of interest transactions;



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57 specifying certain requirements of the policy;  
58 requiring a charitable organization or sponsor to  
59 provide the department with a copy of the policy;  
60 amending s. 496.407, F.S.; requiring that the  
61 financial statements of certain charitable  
62 organizations or sponsors be audited or reviewed;  
63 specifying requirements and standards for the audit or  
64 review of a financial statement; requiring that an  
65 alternative financial statement submitted by certain  
66 charitable organizations or sponsors be prepared by a  
67 certified public accountant or other professional;  
68 authorizing the department to require an audit or  
69 review of any financial statement and to extend the  
70 time to file a financial statement under certain  
71 circumstances; providing that the registration of a  
72 charitable organization or sponsor be suspended upon  
73 its failure to file a financial statement within an  
74 extension period; making technical changes; creating  
75 s. 496.4071, F.S.; requiring certain charitable  
76 organizations or sponsors to report specified  
77 supplemental financial information to the department  
78 by a certain date; creating s. 496.4072, F.S.;  
79 requiring certain charitable organizations or sponsors  
80 who solicit contributions for a specific disaster  
81 relief effort to submit quarterly financial statements  
82 to the department; specifying information to be  
83 included in the quarterly financial statement and the  
84 length of the required reporting period; requiring the  
85 department to post notice of specific disaster relief



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86 efforts subject the reporting requirements; amending  
87 ss. 496.409 and 496.410, F.S.; prohibiting a  
88 professional fundraising consultant or professional  
89 solicitor from entering into a contract or agreement  
90 with a charitable organization or sponsor that has not  
91 complied with certain requirements; extending the time  
92 that the department may review initial or renewal  
93 registration statements of professional fundraising  
94 consultants or professional solicitors which contain  
95 certain disclosures; providing that the failure of a  
96 professional fundraising consultant or professional  
97 solicitor to make certain disclosures in an initial or  
98 renewal registration statement results in automatic  
99 suspension of an active registration; prohibiting the  
100 officers, trustees, directors, or employees of a  
101 professional fundraising consultant or a professional  
102 solicitor from allowing certain persons to solicit  
103 contributions on behalf of the professional  
104 fundraising consultant or professional solicitor;  
105 specifying that the prohibition against acting as a  
106 professional solicitor or the employment of certain  
107 persons by a professional solicitor due to the  
108 commission of certain felonies includes those felonies  
109 committed in any state as well as any misdemeanor in  
110 another state which constitutes a disqualifying felony  
111 in this state; authorizing the department to deny or  
112 revoke the registration of a professional fundraising  
113 consultant or professional solicitor under certain  
114 circumstances; revising required information in the



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115 initial or renewal application of a professional  
116 solicitor; deleting a provision authorizing the  
117 payment of a single registration fee for certain  
118 professional solicitors; requiring a professional  
119 solicitor to provide additional specified information  
120 to the department in a solicitation notice; creating  
121 s. 496.4101, F.S.; requiring each officer, director,  
122 trustee, or owner of a professional solicitor and any  
123 employee of a professional solicitor that conducts  
124 telephone solicitations to obtain a solicitor license  
125 from the department; specifying application  
126 information and the application procedure for a  
127 solicitor license; requiring that each applicant for a  
128 solicitor license to be fingerprinted by certain  
129 agencies, entities, or vendors; requiring such  
130 agencies, entities, or vendors to submit a complete  
131 set of the applicant's fingerprints to the Department  
132 of Law Enforcement for state processing; requiring the  
133 Department of Law Enforcement to forward the  
134 applicant's fingerprints to the Federal Bureau of  
135 Investigation for national processing; providing that  
136 fees for fingerprint processing and retention be borne  
137 by the applicant; providing for retention of the  
138 fingerprints; requiring the department to notify the  
139 Department of Law Enforcement of individuals who are  
140 no longer licensed; requiring that a solicitor license  
141 be renewed annually or expire automatically upon  
142 nonrenewal; requiring that an applicant for a  
143 solicitor license pay certain licensing fees;



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144 providing that licensing fees be deposited into the  
145 General Inspection Trust Fund; requiring that an  
146 applicant for a solicitor license report changes in  
147 information submitted to the department in a specified  
148 manner along with a processing fee; specifying  
149 violations; requiring the department to adopt rules  
150 allowing applicants to engage in solicitation  
151 activities without a solicitor license on an interim  
152 basis; authorizing the department to deny or revoke a  
153 solicitor license under specified circumstances;  
154 requiring that certain administrative proceedings be  
155 conducted pursuant to chapter 120; amending ss.  
156 496.411 and 496.412, F.S.; expanding and revising  
157 required solicitation disclosures of charitable  
158 organizations, sponsors, and professional solicitors;  
159 requiring that certain exempt charitable organizations  
160 or sponsors also provide such solicitation  
161 disclosures; requiring that such solicitation  
162 disclosures be placed online under certain  
163 circumstances; creating s. 496.4121, F.S.; defining  
164 the term "collection receptacle"; requiring that  
165 collection receptacles display permanent signs or  
166 labels; specifying requirements for the physical  
167 appearance of such labels or signs and the information  
168 displayed thereon; requiring that a charitable  
169 organization or sponsor using a collection receptacle  
170 provide certain information to a donor upon request;  
171 amending s. 496.415, F.S.; providing that the  
172 submission of false, misleading, or inaccurate



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173 information in a document connected with a  
174 solicitation or sales promotion is unlawful; providing  
175 that the failure to remit specified funds to a  
176 charitable organization or sponsor is unlawful;  
177 amending s. 496.419, F.S.; increasing administrative  
178 fines for violations of the Solicitation of  
179 Contributions Act; creating s. 496.4191, F.S.;  
180 requiring the department to immediately suspend a  
181 registration or processing of an application for  
182 registration for a specified period if the registrant,  
183 applicant, or any officer or director thereof is  
184 criminally charged with certain offenses; creating s.  
185 496.430, F.S.; requiring the department to disqualify  
186 a charitable organization or sponsor from receiving a  
187 sales tax exemption under specified circumstances;  
188 providing that a charitable organization or sponsor  
189 may appeal a disqualification order; specifying appeal  
190 procedure; providing exceptions; providing that a  
191 disqualification order remains effective for a  
192 specified period; specifying the procedure to lift a  
193 disqualification order; requiring the department to  
194 provide a final disqualification order to the  
195 Department of Revenue within a specified period;  
196 providing that a final disqualification order is  
197 conclusive as to a charitable organization or  
198 sponsor's right to a sales tax exemption; requiring  
199 the Department of Revenue to revoke or deny a sales  
200 tax exemption to a charitable organization or sponsor  
201 subject to a final disqualification order within a



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202 specified period; providing for a limited appeal of  
203 the revocation or denial of the sales tax exemption;  
204 providing applicability; creating s. 496.431, F.S.;  
205 providing for severability; amending s. 741.0305,  
206 F.S.; conforming a cross-reference; making an  
207 appropriation; providing an effective date.

208

209 Be It Enacted by the Legislature of the State of Florida:

210

211 Section 1. Paragraph (p) of subsection (7) of section  
212 212.08, Florida Statutes, is amended to read:

213 212.08 Sales, rental, use, consumption, distribution, and  
214 storage tax; specified exemptions.—The sale at retail, the  
215 rental, the use, the consumption, the distribution, and the  
216 storage to be used or consumed in this state of the following  
217 are hereby specifically exempt from the tax imposed by this  
218 chapter.

219 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
220 entity by this chapter do not inure to any transaction that is  
221 otherwise taxable under this chapter when payment is made by a  
222 representative or employee of the entity by any means,  
223 including, but not limited to, cash, check, or credit card, even  
224 when that representative or employee is subsequently reimbursed  
225 by the entity. In addition, exemptions provided to any entity by  
226 this subsection do not inure to any transaction that is  
227 otherwise taxable under this chapter unless the entity has  
228 obtained a sales tax exemption certificate from the department  
229 or the entity obtains or provides other documentation as  
230 required by the department. Eligible purchases or leases made





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231 with such a certificate must be in strict compliance with this  
232 subsection and departmental rules, and any person who makes an  
233 exempt purchase with a certificate that is not in strict  
234 compliance with this subsection and the rules is liable for and  
235 shall pay the tax. The department may adopt rules to administer  
236 this subsection.

237 (p) *Section 501(c)(3) organizations.*—Also exempt from the  
238 tax imposed by this chapter are sales or leases to organizations  
239 determined by the Internal Revenue Service to be currently  
240 exempt from federal income tax pursuant to s. 501(c)(3) of the  
241 Internal Revenue Code of 1986, as amended, if when such leases  
242 or purchases are used in carrying on their customary nonprofit  
243 activities, unless such organizations are subject to a final  
244 disqualification order issued by the Department of Agriculture  
245 and Consumer Services pursuant to s. 496.430.

246 Section 2. Subsection (3) of section 212.084, Florida  
247 Statutes, is amended, and subsection (7) is added to that  
248 section, to read:

249 212.084 Review of exemption certificates; reissuance;  
250 specified expiration date; temporary exemption certificates.—

251 (3) After review is completed and it has been determined  
252 that an institution, organization, or individual is actively  
253 engaged in a bona fide exempt endeavor and is not subject to a  
254 final disqualification order issued by the Department of  
255 Agriculture and Consumer Services pursuant to s. 496.430, the  
256 department shall reissue an exemption certificate to the entity.  
257 However, each certificate so reissued is valid for 5 consecutive  
258 years, at which time the review and reissuance procedure  
259 provided by this section apply again. If the department



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260 determines that an entity no longer qualifies for an exemption,  
261 it shall revoke the tax exemption certificate of the entity.

262 (7) The department shall revoke or refuse to grant a sales  
263 tax exemption certificate to an institution, organization, or  
264 individual that is the subject of a final disqualification order  
265 issued by the Department of Agriculture and Consumer Services  
266 pursuant to s. 496.430. A revocation or denial under this  
267 subsection is subject to challenge under chapter 120 only as to  
268 whether a disqualification order is in effect. The institution,  
269 organization, or individual must appeal or challenge the  
270 validity of the disqualification order pursuant to s.  
271 496.430(2).

272 Section 3. Section 496.403, Florida Statutes, is amended to  
273 read:

274 496.403 Application.—Sections 496.401-496.424 do not apply  
275 to bona fide religious institutions, educational institutions,  
276 and state agencies or other government entities or persons or  
277 organizations who solicit or act as professional fundraising  
278 consultants solely on ~~their~~ behalf of those entities, or to  
279 blood establishments as defined in s. 381.06014. Sections  
280 496.401-496.424 do not apply to political contributions  
281 solicited in accordance with the election laws of this state.

282 Section 4. Section 496.404, Florida Statutes, is amended to  
283 read:

284 496.404 Definitions.—As used in ss. 496.401-496.424, the  
285 term:

286 (1) "Charitable organization" means a ~~any~~ person who is or  
287 holds herself or himself out to be established for any  
288 benevolent, educational, philanthropic, humane, scientific,



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289 artistic, patriotic, social welfare or advocacy, public health,  
290 environmental conservation, civic, or other eleemosynary  
291 purpose, or a ~~any~~ person who in any manner employs a charitable  
292 appeal as the basis for any solicitation or an appeal that  
293 suggests that there is a charitable purpose to any solicitation.  
294 The term ~~It~~ includes a chapter, branch, area office, or similar  
295 affiliate soliciting contributions within the state for a  
296 charitable organization that ~~which~~ has its principal place of  
297 business outside the state.

298 (2) "Charitable purpose" means any benevolent,  
299 philanthropic, patriotic, educational, humane, scientific,  
300 artistic, public health, social welfare or advocacy,  
301 environmental conservation, civic, or other eleemosynary  
302 objective.

303 (3) "Charitable sales promotion" means an advertising or  
304 sales campaign conducted by a commercial co-venturer which  
305 represents that the purchase or use of goods or services offered  
306 by the commercial co-venturer ~~are to~~ benefit a charitable  
307 organization. The provision of advertising services to a  
308 charitable organization does not, in itself, constitute a  
309 charitable sales promotion.

310 (4) "Commercial co-venturer" means a ~~any~~ person who, for  
311 profit, regularly and primarily is engaged in trade or commerce  
312 other than in connection with solicitation of contributions and  
313 who conducts a charitable sales promotion or a sponsor sales  
314 promotion.

315 (5) "Contribution" means the promise, pledge, or grant of  
316 any money or property, financial assistance, or any other thing  
317 of value in response to a solicitation. The term ~~"Contribution"~~



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318 includes, in the case of a charitable organization or sponsor  
319 offering goods and services to the public, the difference  
320 between the direct cost of the goods and services to the  
321 charitable organization or sponsor and the price at which the  
322 charitable organization or sponsor or any person acting on  
323 behalf of the charitable organization or sponsor resells those  
324 goods or services to the public. The term "Contribution" does  
325 not include bona fide fees, dues, or assessments paid by  
326 members, if provided that membership is not conferred solely as  
327 consideration for making a contribution in response to a  
328 solicitation; ~~the term "Contribution" also does not include~~ funds  
329 obtained by a charitable organization or sponsor pursuant to  
330 government grants or contracts; funds, ~~or~~ obtained as an  
331 allocation from a United Way organization that is duly  
332 registered with the department; or funds received from an  
333 organization that is exempt from federal income taxation under  
334 s. 501(a) of the Internal Revenue Code and described in s.  
335 501(c) of the Internal Revenue Code which ~~that~~ is duly  
336 registered with the department.

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

340 (7) ~~(6)~~ "Department" means the Department of Agriculture and  
341 Consumer Services.

342 (8) "Disaster" means a natural, technological, or civil  
343 event, including, but not limited to, an explosion, chemical  
344 spill, earthquake, tsunami, landslide, volcanic activity,  
345 avalanche, wildfire, tornado, hurricane, drought, or flood,  
346 which affects one or more countries and causes damage of



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347 sufficient severity and magnitude to result in an official  
348 declaration of a state of emergency or an official request for  
349 international assistance.

350 (9)-(7) "Division" means the Division of Consumer Services  
351 of the Department of Agriculture and Consumer Services.

352 (10)-(8) "Educational institutions" means those institutions  
353 and organizations described in s. 212.08(7)(cc)8.a. The term  
354 includes private nonprofit organizations, the purpose of which  
355 is to raise funds for schools teaching grades kindergarten  
356 through grade 12, colleges, and universities, including any  
357 nonprofit newspaper of free or paid circulation primarily on  
358 university or college campuses which holds a current exemption  
359 from federal income tax under s. 501(c)(3) of the Internal  
360 Revenue Code, any educational television network or system  
361 established pursuant to s. 1001.25 or s. 1001.26, and any  
362 nonprofit television or radio station that is a part of such  
363 network or system and that holds a current exemption from  
364 federal income tax under s. 501(c)(3) of the Internal Revenue  
365 Code. The term also includes a nonprofit educational cable  
366 consortium that holds a current exemption from federal income  
367 tax under s. 501(c)(3) of the Internal Revenue Code, whose  
368 primary purpose is the delivery of educational and instructional  
369 cable television programming and whose members are composed  
370 exclusively of educational organizations that hold a valid  
371 consumer certificate of exemption and that are either an  
372 educational institution as defined in this subsection or  
373 qualified as a nonprofit organization pursuant to s. 501(c)(3)  
374 of the Internal Revenue Code.

375 (11)-(9) "Emergency service employee" means an ~~any~~ employee



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376 who is a firefighter, as defined in s. 633.102, or ambulance  
377 driver, emergency medical technician, or paramedic, as defined  
378 in s. 401.23.

379 (12)~~(10)~~ "Federated fundraising organization" means a  
380 federation of independent charitable organizations that ~~which~~  
381 have voluntarily joined together, including, but not limited to,  
382 a united way or community chest, for purposes of raising and  
383 distributing contributions for and among themselves and where  
384 membership does not confer operating authority and control of  
385 the individual organization upon the federated group  
386 organization.

387 (13)~~(11)~~ "Fundraising costs" means those costs incurred in  
388 inducing others to make contributions to a charitable  
389 organization or sponsor for which the contributors will receive  
390 no direct economic benefit. Fundraising costs include, but are  
391 not limited to, salaries, rent, acquiring and obtaining mailing  
392 lists, printing, mailing, and all direct and indirect costs of  
393 soliciting, as well as the cost of unsolicited merchandise sent  
394 to encourage contributions.

395 (14)~~(12)~~ "Law enforcement officer" means a ~~any~~ person who  
396 is elected, appointed, or employed by any municipality or the  
397 state or any political subdivision thereof and:

398 (a) Who is vested with authority to bear arms and make  
399 arrests and whose primary responsibility is the prevention and  
400 detection of crime or the enforcement of the criminal, traffic,  
401 or highway laws of the state; or

402 (b) Whose responsibility includes supervision, protection,  
403 care, custody, or control of inmates within a correctional  
404 institution.



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405       (15) "Management and general costs" means all such costs of  
406 a charitable organization or sponsor which are not identifiable  
407 with a single program or fundraising activity but which are  
408 indispensable to the conduct of such programs and activities and  
409 the charitable organization's or sponsor's existence.

410       ~~(16)~~~~(13)~~ "Membership" means the relationship of a person to  
411 an organization which ~~that~~ entitles her or him to the  
412 privileges, professional standing, honors, or other direct  
413 benefit of the organization in addition to the right to vote,  
414 elect officers, and hold office in the organization.

415       ~~(17)~~~~(14)~~ "Owner" means a ~~any~~ person who has a direct or  
416 indirect interest in any professional fundraising consultant or  
417 professional solicitor.

418       ~~(18)~~~~(15)~~ "Parent organization" means that part of a  
419 charitable organization or sponsor which coordinates,  
420 supervises, or exercises control over policy, fundraising, and  
421 expenditures or assists or advises one or more of the  
422 organization's chapters, branches, or affiliates in this state.

423       ~~(19)~~~~(16)~~ "Person" means an ~~any~~ individual, organization,  
424 trust, foundation, group, association, entity, partnership,  
425 corporation, society, or any combination thereof ~~of them~~.

426       ~~(20)~~~~(17)~~ "Professional fundraising consultant" means a ~~any~~  
427 person who is retained by a charitable organization or sponsor  
428 for a fixed fee or rate under a written agreement to plan,  
429 manage, conduct, carry on, advise, consult, or prepare material  
430 for a solicitation of contributions in this state, but who does  
431 not solicit contributions or employ, procure, or engage any  
432 compensated person to solicit contributions and who does not at  
433 any time have custody or control of contributions. A bona fide



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434 volunteer or bona fide employee or salaried officer of a  
435 charitable organization or sponsor maintaining a permanent  
436 establishment in this state is not a professional fundraising  
437 consultant. An attorney, investment counselor, or banker who  
438 advises an individual, corporation, or association to make a  
439 charitable contribution is not a professional fundraising  
440 consultant as the result of such advice.

441 (21)-(18) "Professional solicitor" means a any person who,  
442 for compensation, performs for a charitable organization or  
443 sponsor any service in connection with which contributions are  
444 or will be solicited in, or from a location in, this state by  
445 the compensated person or by any person it employs, procures, or  
446 otherwise engages, directly or indirectly, to solicit  
447 contributions, or a person who plans, conducts, manages, carries  
448 on, advises, consults, ~~whether~~ directly or indirectly, in  
449 connection with the solicitation of contributions for or on  
450 behalf of a charitable organization or sponsor, but who does not  
451 qualify as a professional fundraising consultant. A bona fide  
452 volunteer or bona fide employee or salaried officer of a  
453 charitable organization or sponsor maintaining a permanent  
454 establishment in this state is not a professional solicitor. An  
455 attorney, investment counselor, or banker who advises an  
456 individual, corporation, or association to make a charitable  
457 contribution is not a professional solicitor as the result of  
458 such advice.

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

462 (23)-(19) "Religious institution" means any church,





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463 ecclesiastical or denominational organization, or established  
464 physical place for worship in this state at which nonprofit  
465 religious services and activities are regularly conducted and  
466 carried on, and includes those bona fide religious groups which  
467 do not maintain specific places of worship. The term ~~"Religious~~  
468 ~~institution"~~ also includes any separate group or corporation  
469 which forms an integral part of a religious institution which is  
470 exempt from federal income tax under the provisions of s.  
471 501(c)(3) of the Internal Revenue Code, and which is not  
472 primarily supported by funds solicited outside its own  
473 membership or congregation.

474 (24) ~~(20)~~ "Solicitation" means a request, directly or  
475 indirectly, for money, property, financial assistance, or any  
476 other thing of value on the plea or representation that such  
477 money, property, financial assistance, or other thing of value  
478 or a portion of it will be used for a charitable or sponsor  
479 purpose or will benefit a charitable organization or sponsor.  
480 The term ~~"Solicitation"~~ includes, but is not limited to, the  
481 following methods of requesting or securing the promise, pledge,  
482 or grant of money, property, financial assistance, or any other  
483 thing of value:

484 (a) Making any oral or written request;

485 (b) Making any announcement to the press, on radio or  
486 television, by telephone or telegraph, or by any other  
487 communication device concerning an appeal or campaign by or for  
488 any charitable organization or sponsor or for any charitable or  
489 sponsor purpose;

490 (c) Distributing, circulating, posting, or publishing any  
491 handbill, written advertisement, or other publication that



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492 directly or by implication seeks to obtain any contribution; or  
493 (d) Selling or offering or attempting to sell any  
494 advertisement, advertising space, book, card, coupon, chance,  
495 device, magazine, membership, merchandise, subscription,  
496 sponsorship, flower, admission, ticket, food, or other service  
497 or tangible good, item, or thing of value, or any right of any  
498 description in connection with which any appeal is made for any  
499 charitable organization or sponsor or charitable or sponsor  
500 purpose, or when the name of any charitable organization or  
501 sponsor is used or referred to in any such appeal as an  
502 inducement or reason for making the sale or when, in connection  
503 with the sale or offer or attempt to sell, any statement is made  
504 that all or part of the proceeds from the sale will be used for  
505 any charitable or sponsor purpose or will benefit any charitable  
506 organization or sponsor.

507  
508 A solicitation is considered as having taken place whether or  
509 not the person making the solicitation receives any  
510 contribution. A solicitation does not occur when a person  
511 applies for a grant or an award to the government or to an  
512 organization that is exempt from federal income taxation under  
513 s. 501(a) of the Internal Revenue Code and described in s.  
514 501(c) of the Internal Revenue Code and is duly registered with  
515 the department.

516 ~~(25)-(21)~~ "Sponsor" means a group or person that ~~which~~ is or  
517 holds itself out to be soliciting contributions by the use of  
518 any name that ~~which~~ implies that the group or person is in any  
519 way affiliated with or organized for the benefit of emergency  
520 service employees or law enforcement officers and the group or



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521 person ~~which~~ is not a charitable organization. The term includes  
522 a chapter, branch, or affiliate that ~~which~~ has its principal  
523 place of business outside the state, if such chapter, branch, or  
524 affiliate solicits or holds itself out to be soliciting  
525 contributions in this state.

526 ~~(26)~~ ~~(22)~~ "Sponsor purpose" means any program or endeavor  
527 performed to benefit emergency service employees or law  
528 enforcement officers.

529 ~~(27)~~ ~~(23)~~ "Sponsor sales promotion" means an advertising or  
530 sales campaign conducted by a commercial co-venturer who  
531 represents that the purchase or use of goods or services offered  
532 by the commercial co-venturer will be used for a sponsor purpose  
533 or donated to a sponsor. The provision of advertising services  
534 to a sponsor does not, in itself, constitute a sponsor sales  
535 promotion.

536 Section 5. Subsection (1), paragraphs (a) and (g) of  
537 subsection (2), subsection (3), paragraph (b) of subsection (4),  
538 and subsections (7) and (8) of section 496.405, Florida  
539 Statutes, are amended, and subsections (9) and (10) are added to  
540 that section, to read:

541 496.405 Registration statements by charitable organizations  
542 and sponsors.—

543 (1) ~~(a)~~ A charitable organization or sponsor, unless  
544 exempted pursuant to s. 496.406, which intends to solicit  
545 contributions in this state by any means or have funds solicited  
546 on its behalf by any other person, charitable organization,  
547 sponsor, commercial co-venturer, or professional solicitor, or  
548 that participates in a charitable sales promotion or sponsor  
549 sales promotion, must, before ~~prior to~~ engaging in any of these



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550 activities, file an initial registration statement, and a  
551 renewal statement annually thereafter, with the department.

552 (a) ~~(b)~~ Except as provided in paragraph (b), any changes in  
553 the information submitted on the initial registration statement  
554 or the last renewal statement must be updated annually on a  
555 renewal statement provided by the department on or before the  
556 date that marks 1 year after the date the department approved  
557 the initial registration statement as provided in this section.  
558 The department shall annually provide a renewal statement to  
559 each registrant by mail or by electronic mail at least 30 days  
560 before the renewal date.

561 (b) Any changes to the information submitted to the  
562 department pursuant to paragraph (2) (d) on the initial  
563 registration statement or the last renewal statement must be  
564 reported to the department on a form prescribed by the  
565 department within 10 days after the change occurs.

566 (c) A charitable organization or sponsor that is required  
567 to file an initial registration statement or annual renewal  
568 statement may not, before ~~prior to~~ approval of its statement by  
569 the department in accordance with subsection (7), solicit  
570 contributions or have contributions solicited on its behalf by  
571 any other person, charitable organization, sponsor, commercial  
572 co-venturer, or professional solicitor, or participate in a  
573 charitable sales promotion or sponsor sales promotion.

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

578 (d) ~~(e)~~ In no event shall The registration of a charitable



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579 organization or sponsor may not continue in effect and shall  
580 expire without further action of the department:

581 1. After the date the charitable organization or sponsor  
582 should have filed, but failed to file, its renewal statement  
583 ~~financial report~~ in accordance with this section.

584 2. For failure to provide a financial statement within any  
585 extension period provided under and s. 496.407. ~~The organization~~  
586 ~~may not file a renewal statement until it has filed the required~~  
587 ~~financial report with the department.~~

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

593 (a) A copy of the financial statement ~~report~~ or Internal  
594 Revenue Service Form 990 and all attached schedules or Internal  
595 Revenue Service Form 990-EZ and Schedule O required under s.  
596 496.407 for the immediately preceding fiscal year. A newly  
597 organized charitable organization or sponsor with no financial  
598 history must file a budget for the current fiscal year.

599 (g) The following information must be filed with the  
600 initial registration statement and must be updated when any  
601 change occurs in the information that was previously filed with  
602 the initial registration statement:

603 1. The principal street address and telephone number of the  
604 charitable organization or sponsor and the street address and  
605 telephone numbers of any offices in this state or, if the  
606 charitable organization or sponsor does not maintain an office  
607 in this state, the name, street address, and telephone number of



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608 the person who ~~that~~ has custody of its financial records. The  
609 parent organization that files a consolidated registration  
610 statement on behalf of its chapters, branches, or affiliates  
611 must additionally provide the street addresses and telephone  
612 numbers of all such locations in this state.

613 2. The names and street addresses of the officers,  
614 directors, trustees, and the principal salaried executive  
615 personnel.

616 3. The date when the charitable organization's or sponsor's  
617 fiscal year ends.

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

619 5. The names, street addresses, and telephone numbers of  
620 the individuals or officers who have final responsibility for  
621 the custody of the contributions and who will be responsible for  
622 the final distribution of the contributions.

623 (3) Each chapter, branch, or affiliate of a parent  
624 organization that is required to register under this section  
625 must ~~either~~ file a separate registration statement and financial  
626 statement report ~~report~~ or ~~must~~ report the required information to its  
627 parent organization, which shall then file, on a form prescribed  
628 by the department, a consolidated registration statement for the  
629 parent organization and its Florida chapters, branches, and  
630 affiliates. A consolidated registration statement filed by a  
631 parent organization must include or be accompanied by financial  
632 statements reports ~~reports~~ as specified in s. 496.407 for the parent  
633 organization and each of its Florida chapters, branches, and  
634 affiliates that solicited or received contributions during the  
635 preceding fiscal year. However, if all contributions received by  
636 chapters, branches, or affiliates are remitted directly into a



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637 depository account that ~~which~~ feeds directly into the parent  
638 organization's centralized accounting system from which all  
639 disbursements are made, the parent organization may submit one  
640 consolidated financial statement ~~report~~ on a form prescribed by  
641 the department. A copy of Internal Revenue Service Form 990 and  
642 all attached schedules filed for the preceding fiscal year, or a  
643 copy of Internal Revenue Form 990-EZ and Schedule O for the  
644 preceding fiscal year, for the parent organization and each  
645 Florida chapter, branch, or affiliate that is required to file  
646 such forms must be attached to the consolidated financial  
647 statement. The consolidated financial statement must comply with  
648 the requirements of s. 496.407 and must reflect the activities  
649 of each chapter, branch, or affiliate of the parent  
650 organization, including all contributions received in the name  
651 of each chapter, branch, or affiliate; all payments made to each  
652 chapter, branch, or affiliate; and all administrative fees  
653 assessed to each chapter, branch, or affiliate.

654 (4)

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

661 (7) (a) The department must examine each initial  
662 registration statement or annual renewal statement and the  
663 supporting documents filed by a charitable organization or  
664 sponsor and shall determine whether the registration  
665 requirements are satisfied. Within 15 business ~~working~~ days



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666 after its receipt of a statement, the department must examine  
667 the statement, notify the applicant of any apparent errors or  
668 omissions, and request any additional information the department  
669 is allowed by law to require. Failure to correct an error or  
670 omission or to supply additional information is not grounds for  
671 denial of the initial registration or annual renewal statement  
672 unless the department has notified the applicant within such  
673 period of 15 business days ~~the 15-working-day period~~. The  
674 department must approve or deny each statement, or must notify  
675 the applicant that the activity for which she or he seeks  
676 registration is exempt from the registration requirement, within  
677 15 business ~~working~~ days after receipt of the initial  
678 registration or annual renewal statement or the requested  
679 additional information or correction of errors or omissions. Any  
680 statement that is not approved or denied within 15 business  
681 ~~working~~ days after receipt of the requested additional  
682 information or correction of errors or omissions is approved.  
683 Within 7 business ~~working~~ days after receipt of a notification  
684 that the registration requirements are not satisfied, the  
685 charitable organization or sponsor may request a hearing. The  
686 hearing must be held within 7 business ~~working~~ days after  
687 receipt of the request, and any recommended order, if one is  
688 issued, must be rendered within 3 business ~~working~~ days of the  
689 hearing. The final order must then be issued within 2 business  
690 ~~working~~ days after the recommended order. If a recommended order  
691 is not issued, the final order must be issued within 5 business  
692 ~~working~~ days after the hearing. The proceedings must be  
693 conducted in accordance with chapter 120, except that the time  
694 limits and provisions set forth in this subsection prevail to





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695 the extent of any conflict.

696 (b) If a charitable organization or sponsor discloses  
697 information specified in subparagraphs (2)(d)2.-7. in the  
698 initial registration statement or annual renewal statement, the  
699 time limits of this subsection are waived, and the department  
700 shall process such initial registration statement or annual  
701 renewal statement in accordance with the time limits in chapter  
702 120. The registration of a charitable organization or sponsor  
703 shall be automatically suspended for failure to disclose any  
704 information specified in subparagraphs (2)(d)2.-7. until such  
705 time as the required information is submitted to the department.

706 (8) A ~~Ne~~ charitable organization or sponsor, or any  
707 officer, director, trustee, or employee thereof, may not ~~shall~~  
708 knowingly allow any officer, director, trustee, or employee of  
709 the charitable organization or sponsor ~~of its officers,~~  
710 ~~directors, trustees, or employees~~ to solicit contributions on  
711 behalf of such charitable organization or sponsor if such  
712 officer, director, trustee, or employee has, in any state,  
713 regardless of adjudication, been convicted of, or found guilty  
714 of, or pled guilty or nolo contendere to, or has been  
715 incarcerated within the last 10 years as a result of having  
716 previously been convicted of, or found guilty of, or pled guilty  
717 or nolo contendere to, any felony within the last 10 years or  
718 any crime within the last 10 years involving fraud, theft,  
719 larceny, embezzlement, fraudulent conversion, misappropriation  
720 of property, or any crime arising from the conduct of a  
721 solicitation for a charitable organization or sponsor, or has  
722 been enjoined, in any state, from violating any law relating to  
723 a charitable solicitation. The prohibitions in this subsection



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724 also apply to any misdemeanor in another state which constitutes  
725 a disqualifying felony in this state.

726 (9) The department may deny or revoke the registration of a  
727 charitable organization or sponsor if the charitable  
728 organization or sponsor, or any officer, director, or trustee  
729 thereof, has had the right to solicit contributions revoked in  
730 any state or has been ordered by any court or governmental  
731 agency to cease soliciting contributions within any state.

732 (10) A charitable organization or sponsor registered under  
733 this section which ends solicitation activities or participation  
734 in charitable sales promotions in this state shall immediately  
735 notify the department in writing of the date such activities  
736 ceased.

737 Section 6. Section 496.4055, Florida Statutes, is created  
738 to read:

739 496.4055 Charitable organization or sponsor board duties.-

740 (1) As used in this section, the term "conflict of interest  
741 transaction" means a transaction between a charitable  
742 organization or sponsor and another party in which a director,  
743 officer, or trustee of the charitable organization or sponsor  
744 has a direct or indirect financial interest. The term includes,  
745 but is not limited to, the sale, lease, or exchange of property  
746 to or from the charitable organization or sponsor; the lending  
747 of moneys to or borrowing of moneys from the charitable  
748 organization or sponsor; and the payment of compensation for  
749 services provided to or from the charitable organization or  
750 sponsor.

751 (2) The board of directors, or an authorized committee  
752 thereof, of a charitable organization or sponsor required to



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753 register with the department under s. 496.405 shall adopt a  
754 policy regarding conflict of interest transactions. The policy  
755 must require annual certification of compliance with the policy  
756 by all directors, officers, and trustees of the charitable  
757 organization or sponsor.

758 (3) The charitable organization or sponsor shall provide to  
759 the department a copy of the policy adopted under subsection (2)  
760 with the annual registration statement required under s.  
761 496.405.

762 Section 7. Section 496.407, Florida Statutes, is amended to  
763 read:

764 496.407 Financial statement ~~report~~.—

765 (1) A charitable organization or sponsor that is required  
766 to initially register or annually renew registration must file  
767 an annual financial statement ~~report~~ for the immediately  
768 preceding fiscal year on ~~upon~~ a form prescribed by the  
769 department.

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

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

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

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

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

780 a.1. Program service costs.

781 b.2. Management and general costs.



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782 c.3. Fundraising costs.

783 (b) The financial statement must be audited, or reviewed as  
784 follows:

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

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

792 3. For a charitable organization or sponsor that receives  
793 \$1 million or more in annual contributions, the financial  
794 statement shall be audited by an independent certified public  
795 accountant.

796 (c) Audits and reviews shall be prepared in accordance with  
797 the following standards:

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

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

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

807 (2) In lieu of the financial statement ~~report~~ described in  
808 subsection (1), a charitable organization or sponsor may submit  
809 as its financial statement a copy of its Internal Revenue  
810 Service Form 990 and all attached schedules filed for the



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811 preceding fiscal year, or a copy of its Internal Revenue Service  
812 Form 990-EZ and Schedule O filed for the preceding fiscal year.  
813 Such forms and schedules submitted by a charitable organization  
814 or sponsor that receives at least \$500,000 in annual  
815 contributions must be prepared by a certified public accountant  
816 or other professional who normally prepares such forms and  
817 schedules in the ordinary course of their business.

818 (3) Upon a showing of good cause by a charitable  
819 organization or sponsor, the department may extend the time for  
820 the filing of a financial statement required under this section  
821 by up to 180 days, during which time the previous registration  
822 shall remain active. The registration shall be automatically  
823 suspended for failure to file the financial statement within the  
824 extension period.

825 (4) Upon a showing of good cause, the department may  
826 require that an audit or review be conducted for any financial  
827 statement submitted by any charitable organization or sponsor.  
828 As used in this subsection, the term "good cause" includes, but  
829 is not limited to, irregular or inconsistent information  
830 provided on a charitable organization's or sponsor's financial  
831 statement. A charitable organization or sponsor may elect to  
832 also include a financial report that has been audited by an  
833 independent certified public accountant or an audit with opinion  
834 by an independent certified public accountant. In the event that  
835 a charitable organization or sponsor elects to file an audited  
836 financial report, this optional filing must be noted in the  
837 department's annual report submitted pursuant to s. 496.423.

838 Section 8. Section 496.4071, Florida Statutes, is created  
839 to read:



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840 496.4071 Supplemental financial disclosure.-

841 (1) If, for the immediately preceding fiscal year, a  
842 charitable organization or sponsor had more than \$1 million in  
843 total revenue and spent less than 25 percent of the  
844 organization's total annual functional expenses on program  
845 service costs, in addition to any financial statement required  
846 under s. 496.407, the charitable organization or sponsor shall  
847 file the following supplemental financial information on a form  
848 prescribed by the department:

849 (a) The dollar amount and the percentage of total revenue  
850 and charitable contributions allocated to funding each of the  
851 following administrative functions:

852 1. Total salaries of all persons employed by the charitable  
853 organization or sponsor.

854 2. Fundraising, including the names of any professional  
855 solicitors, amounts paid to the professional solicitors, and  
856 contributions received from a professional solicitor's campaign.

857 3. Travel expenses.

858 4. Overhead and other expenses related to managing and  
859 administering the charitable organization or sponsor.

860 (b) The name of and specific sum earned by or paid to all  
861 employees or consultants who earned or were paid more than  
862 \$100,000 during the immediately preceding fiscal year.

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

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



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869       (e) The details of any economic or business transactions  
870 between the charitable organization or sponsor and an officer,  
871 trustee, or director of the charitable organization or sponsor;  
872 the immediate family of an officer, trustee, or director of the  
873 charitable organization or sponsor; any entity controlled by an  
874 officer, trustee, or director of the charitable organization or  
875 sponsor; any entity controlled by the immediate family of an  
876 officer, trustee, or director of the charitable organization or  
877 sponsor; any entity that employed or engaged for consultation an  
878 officer, trustee, or director of the charitable organization or  
879 sponsor; and any entity that employed or engaged for  
880 consultation the immediate family of an officer, trustee, or  
881 director of the charitable organization or sponsor. As used in  
882 this paragraph, the term "immediate family" means a parent,  
883 spouse, child, sibling, grandparent, grandchild, brother-in-law,  
884 sister-in-law, son-in-law, daughter-in-law, mother-in-law, or  
885 father-in-law.

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

890       Section 9. Section 496.4072, Florida Statutes, is created  
891 to read:

892       496.4072 Financial statements for specific disaster relief  
893 solicitations.—

894       (1) A charitable organization or sponsor that solicits  
895 contributions in this state for a charitable purpose related to  
896 a specific disaster or crisis and receives at least \$100,000 in  
897 contributions in response to such solicitation shall file



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898 quarterly disaster relief financial statements with the  
899 department on a form prescribed by the department. The quarterly  
900 statements must detail the contributions secured as a result of  
901 the solicitation and the manner in which such contributions were  
902 expended.

903 (2) The first quarterly statement shall be filed on the  
904 last day of the third month following the accrual of at least  
905 \$100,000 in contributions after the commencement of  
906 solicitations for the specific disaster or crisis. The  
907 charitable organization or sponsor shall continue to file  
908 quarterly statements with the department until the quarter after  
909 all contributions raised in response to the solicitation are  
910 expended.

911 (3) The department shall post notice on its website of the  
912 specific disasters and crises subject to the additional  
913 reporting requirements in this section within 10 days after such  
914 disaster or crisis.

915 Section 10. Subsections (4), (6), and (9) of section  
916 496.409, Florida Statutes, are amended, and subsection (10) is  
917 added to that section, to read:

918 496.409 Registration and duties of professional fundraising  
919 consultant.—

920 (4) A professional fundraising consultant may enter into a  
921 contract or agreement with a charitable organization or sponsor  
922 only if the charitable organization or sponsor has complied with  
923 all applicable provisions of this chapter. A ~~Every~~ contract or  
924 agreement between a professional fundraising consultant and a  
925 charitable organization or sponsor must be in writing, signed by  
926 two authorized officials of the charitable organization or





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927 sponsor, and filed by the professional fundraising consultant  
928 with the department at least 5 days before ~~prior to~~ the  
929 performance of any material service by the professional  
930 fundraising consultant. Solicitation under the contract or  
931 agreement may not begin before the filing of the contract or  
932 agreement.

933 (6) (a) The department shall examine each registration  
934 statement and all supporting documents filed by a professional  
935 fundraising consultant and determine whether the registration  
936 requirements are satisfied. If the department determines that  
937 the registration requirements are not satisfied, the department  
938 must notify the professional fundraising consultant within 15  
939 business working days after its receipt of the registration  
940 statement; otherwise the registration statement is approved.  
941 Within 7 business working days after receipt of a notification  
942 that the registration requirements are not satisfied, the  
943 applicant may request a hearing. The hearing must be held within  
944 7 business working days after receipt of the request, and any  
945 recommended order, if one is issued, must be rendered within 3  
946 business working days after the hearing. The final order must  
947 then be issued within 2 business working days after the  
948 recommended order. If there is no recommended order, the final  
949 order must be issued within 5 business working days after the  
950 hearing. The proceedings must be conducted in accordance with  
951 chapter 120, except that the time limits and provisions ~~set~~  
952 ~~forth~~ in this subsection prevail to the extent of any conflict.

953 (b) If a professional fundraising consultant discloses  
954 information specified in paragraphs (2) (e)-(g) in the initial  
955 application for registration or renewal application, the



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956 processing time limits of this subsection are waived and the  
957 department shall process the initial application for  
958 registration or the renewal application in accordance with the  
959 time limits in chapter 120. The registration of a professional  
960 consultant shall be automatically suspended for failure to  
961 disclose any information specified in paragraphs (2) (e)-(g)  
962 until such time as the required information is submitted to the  
963 department.

964 (9) A ~~no~~ person may not act as a professional fundraising  
965 consultant, and a ~~no~~ professional fundraising consultant, or any  
966 officer, director, trustee, or employee thereof, may not shall  
967 knowingly employ any officer, trustee, director, or employee, if  
968 such person has, in any state, regardless of adjudication, been  
969 convicted of, or found guilty of, or pled guilty or nolo  
970 contendere to, or has been incarcerated within the last 10 years  
971 as a result of having previously been convicted of, or found  
972 guilty of, or pled guilty or nolo contendere to, any crime  
973 within the last 10 years involving fraud, theft, larceny,  
974 embezzlement, fraudulent conversion, or misappropriation of  
975 property, or any crime arising from the conduct of a  
976 solicitation for a charitable organization or sponsor, or has  
977 been enjoined in any state from violating any law relating to a  
978 charitable solicitation.

979 (10) The department may deny or revoke the registration of  
980 a professional fundraising consultant if the professional  
981 fundraising consultant, or any of its officers, directors, or  
982 trustees, has had the right to solicit contributions revoked in  
983 any state or has been ordered by any court or governmental  
984 agency to cease soliciting contributions within any state.



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985 Section 11. Present subsections (3), (5), (7), (14), and  
986 (15) of section 496.410, Florida Statutes, are amended,  
987 paragraphs (j), (k), and (l) are added to subsection (2) of that  
988 section, paragraphs (i) through (n) are added to subsection (6)  
989 of that section, and a new subsection (15) is added to that  
990 section, to read:

991 496.410 Registration and duties of professional  
992 solicitors.—

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

998 (j) A list of all telephone numbers the applicant will use  
999 to solicit contributions as well as the actual physical address  
1000 associated with each telephone number and any fictitious names  
1001 associated with such address.

1002 (k) A copy of any script, outline, or presentation used by  
1003 the applicant to solicit contributions or, if such solicitation  
1004 aids are not used, written confirmation thereof.

1005 (l) A copy of sales information or literature provided to a  
1006 donor or potential donor by the applicant in connection with a  
1007 solicitation.

1008 (3) The application for registration must be accompanied by  
1009 a fee of \$300. ~~A professional solicitor that is a partnership or~~  
1010 ~~corporation may register for and pay a single fee on behalf of~~  
1011 ~~all of its partners, members, officers, directors, agents, and~~  
1012 ~~employees. In that case,~~ The names and street addresses of all  
1013 the officers, employees, and agents of the professional



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1014 solicitor and all other persons with whom the professional  
1015 solicitor has contracted to work under its direction, including  
1016 solicitors, must be listed in the application or furnished to  
1017 the department within 5 days after the date of employment or  
1018 contractual arrangement. Each registration is valid for 1 year  
1019 and. ~~The registration~~ may be renewed for an additional 1-year  
1020 period upon application to the department and payment of the  
1021 registration fee.

1022       (5) (a) The department must examine each registration  
1023 statement and supporting documents filed by a professional  
1024 solicitor. If the department determines that the registration  
1025 requirements are not satisfied, the department must notify the  
1026 professional solicitor within 15 business ~~working~~ days after its  
1027 receipt of the registration statement; otherwise the  
1028 registration statement is approved. Within 7 business ~~working~~  
1029 days after receipt of a notification that the registration  
1030 requirements are not satisfied, the applicant may request a  
1031 hearing. The hearing must be held within 7 business ~~working~~ days  
1032 after receipt of the request, and any recommended order, if one  
1033 is issued, must be rendered within 3 business ~~working~~ days after  
1034 the hearing. The final order must then be issued within 2  
1035 business ~~working~~ days after the recommended order. If there is  
1036 no recommended order, the final order must be issued within 5  
1037 business ~~working~~ days after the hearing. The proceedings must be  
1038 conducted in accordance with chapter 120, except that the time  
1039 limits and provisions ~~set forth~~ in this subsection prevail to  
1040 the extent of any conflict.

1041       (b) If a professional solicitor makes a disclosure  
1042 specified in paragraphs (2) (f)-(h) in the initial application



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1043 for registration or the renewal application, the processing time  
1044 limits of this subsection are waived and the department shall  
1045 process the initial application for registration or renewal  
1046 application in accordance with the time limits in chapter 120.  
1047 The registration of a professional solicitor shall be  
1048 automatically suspended for failure to disclose any information  
1049 specified in paragraphs (2) (f)-(h) until such time as the  
1050 required information is submitted to the department.

1051 (6) No less than 15 days before commencing any solicitation  
1052 campaign or event, the professional solicitor must file with the  
1053 department a solicitation notice on a form prescribed by the  
1054 department. The notice must be signed and sworn to by the  
1055 contracting officer of the professional solicitor and must  
1056 include:

1057 (i) A statement of the guaranteed minimum percentage of the  
1058 gross receipts from contributions which will be remitted to the  
1059 charitable organization or sponsor, if any, or, if the  
1060 solicitation involves the sale of goods, services, or tickets to  
1061 a fundraising event, the percentage of the purchase price which  
1062 will be remitted to the charitable organization or sponsor, if  
1063 any.

1064 (j) The percentage of a contribution which may be deducted  
1065 as a charitable contribution under federal income tax laws.

1066 (k) A statement as to whether any owner, director, officer,  
1067 trustee, or employee of the professional solicitor is related as  
1068 a parent, spouse, child, sibling, grandparent, grandchild,  
1069 brother-in-law, sister-in-law, son-in-law, daughter-in-law,  
1070 mother-in-law, or father-in-law to:

1071 1. Another officer, director, owner, trustee, or employee



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1072 of the professional solicitor.

1073 2. Any officer, director, owner, trustee, or employee of a  
1074 charitable organization or sponsor under contract to the  
1075 professional solicitor.

1076 3. Any supplier or vendor providing goods or services to a  
1077 charitable organization or sponsor under contract to the  
1078 professional solicitor.

1079 (l) The beginning and ending dates of the solicitation  
1080 campaign.

1081 (m) A copy of any script, outline, or presentation used by  
1082 the professional solicitor to solicit contributions for the  
1083 solicitation campaign. If such aids are not used, written  
1084 confirmation thereof.

1085 (n) A copy of sales information or literature provided to a  
1086 donor or potential donor by the professional solicitor in  
1087 connection with the solicitation campaign.

1088 (7) A professional solicitor may enter into a contract or  
1089 agreement with a charitable organization or sponsor only if the  
1090 charitable organization or sponsor has complied with all  
1091 applicable provisions of this chapter. A ~~Each~~ contract or  
1092 agreement between a professional solicitor and a charitable  
1093 organization or sponsor for each solicitation campaign must be  
1094 in writing, signed by two authorized officials of the charitable  
1095 organization or sponsor, one of whom must be a member of the  
1096 organization's governing body and one of whom must be the  
1097 authorized contracting officer for the professional solicitor,  
1098 and contain all of the following provisions:

1099 (a) A statement of the charitable or sponsor purpose and  
1100 program for which the solicitation campaign is being conducted.



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1101 (b) A statement of the respective obligations of the  
1102 professional solicitor and the charitable organization or  
1103 sponsor.

1104 (c) A statement of the guaranteed minimum percentage of the  
1105 gross receipts from contributions which will be remitted to the  
1106 charitable organization or sponsor, if any, or, if the  
1107 solicitation involves the sale of goods, services, or tickets to  
1108 a fundraising event, the percentage of the purchase price which  
1109 will be remitted to the charitable organization or sponsor, if  
1110 any. Any stated percentage shall exclude any amount which the  
1111 charitable organization or sponsor is to pay as fundraising  
1112 costs.

1113 (d) A statement of the percentage of the gross revenue  
1114 which the professional solicitor will be compensated. If the  
1115 compensation of the professional solicitor is not contingent  
1116 upon the number of contributions or the amount of revenue  
1117 received, his or her compensation shall be expressed as a  
1118 reasonable estimate of the percentage of the gross revenue, and  
1119 the contract must clearly disclose the assumptions upon which  
1120 the estimate is based. The stated assumptions must be based upon  
1121 all of the relevant facts known to the professional solicitor  
1122 regarding the solicitation to be conducted by the professional  
1123 solicitor.

1124 (e) The effective and termination dates of the contract.

1125 (14) A ~~Ne~~ person may not act as a professional solicitor,  
1126 and a ~~ne~~ professional solicitor, or any officer, director,  
1127 trustee, or employee thereof, may not ~~shall~~, to solicit for  
1128 compensation, knowingly employ any officer, trustee, director,  
1129 employee, or any person with a controlling interest therein, who



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1130 has, in any state, regardless of adjudication, been convicted  
1131 of, or found guilty of, or pled guilty or nolo contendere to, or  
1132 has been incarcerated within the last 10 years as a result of  
1133 having previously been convicted of, or found guilty of, or pled  
1134 guilty or nolo contendere to, a felony within the last 10 years  
1135 involving fraud, theft, larceny, embezzlement, fraudulent  
1136 conversion, or misappropriation of property, or any crime  
1137 arising from the conduct of a solicitation for a charitable  
1138 organization or sponsor, or has been enjoined in any state from  
1139 violating any law relating to a charitable solicitation. The  
1140 prohibitions in this subsection also apply to any misdemeanor in  
1141 another state which constitutes a disqualifying felony in this  
1142 state.

1143 (15) The department may deny or revoke the registration of  
1144 a professional solicitor if the professional solicitor, or any  
1145 of its officers, directors, trustees, or agents, has had the  
1146 right to solicit contributions revoked in any state or has been  
1147 ordered by any court or governmental agency to cease soliciting  
1148 contributions within any state.

1149 (16)~~(15)~~ All registration fees must be paid to the  
1150 department and deposited into the General Inspection Trust Fund.

1151 Section 12. Section 496.4101, Florida Statutes, is created  
1152 to read:

1153 496.4101 Licensure of professional solicitors and certain  
1154 employees thereof.—

1155 (1) Each officer, director, trustee, or owner of a  
1156 professional solicitor and any employee of a professional  
1157 solicitor conducting telephonic solicitations must, before  
1158 engaging in solicitation activities, obtain a solicitor license





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1159 from the department.

1160 (2) Persons required to obtain a solicitor license under  
1161 subsection (1) shall submit to the department, in such form as  
1162 the department prescribes, an application for a solicitor  
1163 license. The application must include all of the following  
1164 information:

1165 (a) The true name, date of birth, unique identification  
1166 number of a driver license or other valid form of  
1167 identification, and home address of the applicant.

1168 (b) If the applicant, in any state, regardless of  
1169 adjudication, has previously been convicted of, or found guilty  
1170 of, or pled guilty or nolo contendere to, or has been  
1171 incarcerated within the last 10 years as a result of having  
1172 previously been convicted of, or found guilty of, or pled guilty  
1173 or nolo contendere to, any crime within the last 10 years  
1174 involving fraud, theft, larceny, embezzlement, fraudulent  
1175 conversion, or misappropriation of property, or any crime  
1176 arising from the conduct of a solicitation for a charitable  
1177 organization or sponsor, or has been enjoined, in any state,  
1178 from violating any law relating to a charitable solicitation.

1179 (c) If the applicant, in any state, is involved in pending  
1180 litigation or has had entered against her or him an injunction,  
1181 a temporary restraining order, or a final judgment or order,  
1182 including a stipulated judgment or order, an assurance of  
1183 voluntary compliance, cease and desist, or any similar document,  
1184 in any civil or administrative action involving fraud, theft,  
1185 larceny, embezzlement, fraudulent conversion, or  
1186 misappropriation of property, or has been enjoined from  
1187 violating any law relating to a charitable solicitation.



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1188       (3) (a) Each applicant must be fingerprinted by an agency,  
1189 entity, or vendor that meets the requirements of s. 943.053(13).  
1190 The agency, entity, or vendor shall forward a complete set of  
1191 the applicant's fingerprints to the Department of Law  
1192 Enforcement for state processing, and the Department of Law  
1193 Enforcement shall forward the applicant's fingerprints to the  
1194 Federal Bureau of Investigation for national processing.

1195       (b) Fees for state and national fingerprint processing and  
1196 retention shall be borne by the applicant. The state cost for  
1197 fingerprint processing is that authorized in s. 943.053(3)(b)  
1198 for records provided to persons or entities other than those  
1199 specified as exceptions therein.

1200       (c) All fingerprints submitted to the Department of Law  
1201 Enforcement as required under this subsection shall be retained  
1202 by the Department of Law Enforcement as provided under s.  
1203 943.05(2)(g) and (h) and enrolled in the Federal Bureau of  
1204 Investigation's national retained print arrest notification  
1205 program. Fingerprints may not be enrolled in the national  
1206 retained print arrest notification program until the Department  
1207 of Law Enforcement begins participation with the Federal Bureau  
1208 of Investigation. Arrest fingerprints will be searched against  
1209 the retained prints by the Department of Law Enforcement and the  
1210 Federal Bureau of Investigation.

1211       (d) For any renewal of the applicant's license, the  
1212 department shall request the Department of Law Enforcement to  
1213 forward the retained fingerprints of the applicant to the  
1214 Federal Bureau of Investigation unless the applicant is enrolled  
1215 in the national retained print arrest notification program  
1216 described in paragraph (c). The fee for the national criminal



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1217 history check will be paid as part of the renewal fee to the  
1218 department and forwarded by the department to Department of Law  
1219 Enforcement. If the applicant's fingerprints are retained in the  
1220 national retained print arrest notification program, the  
1221 applicant shall pay the state and national retention fee to the  
1222 department which will forward the fee to the Department of Law  
1223 Enforcement.

1224 (e) The department shall notify the Department of Law  
1225 Enforcement regarding any person whose fingerprints have been  
1226 retained but who is no longer licensed under this chapter.

1227 (f) The department shall screen background results to  
1228 determine if an applicant meets licensure requirements.

1229 (4) A solicitor license must be renewed annually by the  
1230 submission of a renewal application. A solicitor license that is  
1231 not renewed expires without further action by the department.

1232 (5) Each applicant for a solicitor license shall remit a  
1233 license fee of \$100 to the department at the time the initial  
1234 application is filed with the department and an annual renewal  
1235 fee of \$100 thereafter. All fees collected, less the cost of  
1236 administration, shall be deposited into the General Inspection  
1237 Trust Fund.

1238 (6) Any material change to the information submitted to the  
1239 department in the initial application or renewal application for  
1240 a solicitor license shall be reported to the department by the  
1241 applicant or licensee within 10 days after the change occurs.  
1242 The applicant or licensee shall also remit a fee in the amount  
1243 of \$10 for processing the change to the initial or renewal  
1244 application.

1245 (7) It is a violation of this chapter:



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1246 (a) For an applicant to provide inaccurate or incomplete  
1247 information to the department in the initial or renewal  
1248 application for a solicitor license.

1249 (b) For any person specified in subsection (1) to fail to  
1250 maintain a solicitor license as required by this section.

1251 (c) For a professional solicitor to allow, require, permit,  
1252 or authorize an employee without an active solicitor license  
1253 issued under this section to conduct telephonic solicitations.

1254 (8) The department shall adopt rules that allow applicants  
1255 to engage in solicitation activities on an interim basis until  
1256 such time as a solicitor license is granted or denied.

1257 (9) The department may deny or revoke any solicitor license  
1258 if the applicant or licensee has had the right to solicit  
1259 contributions revoked in any state, has been ordered by any  
1260 court or governmental agency to cease soliciting contributions  
1261 within any state, or is subject to any disqualification  
1262 specified in s. 496.410(14).

1263 (10) Any administrative proceeding conducted pursuant to  
1264 this section must be conducted in accordance with chapter 120.

1265 Section 13. Subsections (2) and (3) of section 496.411,  
1266 Florida Statutes, are amended to read:

1267 496.411 Disclosure requirements and duties of charitable  
1268 organizations and sponsors.—

1269 (2) A charitable organization or sponsor soliciting in this  
1270 state must include all of the following disclosures at the point  
1271 of solicitation:

1272 (a) The name of the charitable organization or sponsor and  
1273 state of the principal place of business of the charitable  
1274 organization or sponsor.†



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1275 (b) A description of the purpose or purposes for which the  
1276 solicitation is being made.~~†~~

1277 (c) Upon request, the name and either the address or  
1278 telephone number of a representative to whom inquiries could be  
1279 addressed.~~†~~

1280 (d) Upon request, the amount of the contribution which may  
1281 be deducted as a charitable contribution under federal income  
1282 tax laws.~~†~~

1283 (e) Upon request, the source from which a written financial  
1284 statement may be obtained. Such financial statement must be for  
1285 the immediate preceding ~~past~~ fiscal year and must be consistent  
1286 with the annual financial statement ~~report~~ filed under s.  
1287 496.407. The written financial statement must be provided within  
1288 14 days after the request and must state the purpose for which  
1289 funds are raised, the total amount of all contributions raised,  
1290 the total costs and expenses incurred in raising contributions,  
1291 the total amount of contributions dedicated to the stated  
1292 purpose or disbursed for the stated purpose, and whether the  
1293 services of another person or organization have been contracted  
1294 to conduct solicitation activities.

1295 (3) Every charitable organization or sponsor that ~~which~~ is  
1296 required to register under s. 496.405 or is exempt under s.  
1297 496.406(1)(d) shall ~~must~~ conspicuously display ~~in capital~~  
1298 ~~letters~~ the following statement on every ~~printed~~ solicitation,  
1299 ~~written~~ confirmation, receipt, or reminder of a contribution:

1300  
1301 "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL  
1302 INFORMATION MAY BE OBTAINED FROM THE DIVISION OF  
1303 CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE



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1304 STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT,  
1305 APPROVAL, OR RECOMMENDATION BY THE STATE.”

1306

1307 The statement must include a toll-free number and website for  
1308 the division which ~~that~~ can be used to obtain the registration  
1309 information. If ~~When~~ the solicitation consists of more than one  
1310 piece, the statement must be displayed prominently in the  
1311 solicitation materials. If the solicitation occurs through a  
1312 website, the statement must be conspicuously displayed on the  
1313 webpage where donations are requested.

1314 Section 14. Subsection (1) of section 496.412, Florida  
1315 Statutes, is amended to read:

1316 496.412 Disclosure requirements and duties of professional  
1317 solicitors.—

1318 (1) A professional solicitor must comply with and be  
1319 responsible for complying or causing compliance with the  
1320 following disclosures:

1321 (a) Before ~~Prior to~~ orally requesting a contribution, or  
1322 contemporaneously with a written request for a contribution, a  
1323 professional solicitor must clearly disclose:

1324 1. The name of the professional solicitor as on file with  
1325 the department.

1326 2. If the individual acting on behalf of the professional  
1327 solicitor identifies himself or herself by name, the  
1328 individual's legal name.

1329 3. The name and state of the principal place of business of  
1330 the charitable organization or sponsor and a description of how  
1331 the contributions raised by the solicitation will be used for a  
1332 charitable or sponsor purpose; or, if there is no charitable



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1333 organization or sponsor, a description as to how the  
1334 contributions raised by the solicitation will be used for a  
1335 charitable or sponsor purpose.

1336 (b) In the case of a solicitation campaign conducted  
1337 orally, whether by telephone or otherwise, any written  
1338 confirmation, receipt, or reminder sent to any person who has  
1339 contributed or has pledged to contribute, shall include a clear  
1340 disclosure of the information required by paragraph (a).

1341 (c) In addition to the information required by paragraph  
1342 (a), any written confirmation, receipt, or reminder of  
1343 contribution made pursuant to an oral solicitation and any  
1344 ~~written~~ solicitation shall conspicuously state ~~in capital~~  
1345 ~~letters~~:

1346  
1347 "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL  
1348 INFORMATION MAY BE OBTAINED FROM THE DIVISION OF  
1349 CONSUMER SERVICES BY CALLING TOLL-FREE WITHIN THE  
1350 STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT,  
1351 APPROVAL, OR RECOMMENDATION BY THE STATE."

1352  
1353 The statement must include a toll-free number and website for  
1354 the division which ~~that~~ can be used to obtain the registration  
1355 information. If ~~When~~ the solicitation consists of more than one  
1356 piece, the statement must be displayed prominently in the  
1357 solicitation materials. If the solicitation occurs on a website,  
1358 the statement must be conspicuously displayed on the webpage  
1359 where donations are requested.

1360 (d) If requested by the person being solicited, the  
1361 professional solicitor shall inform that person in writing,



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1362 within 14 days after ~~of~~ the request, of the fixed percentage of  
1363 the gross revenue or the reasonable estimate of the percentage  
1364 of the gross revenue that the charitable organization or sponsor  
1365 will receive as a benefit from the solicitation campaign or  
1366 shall immediately notify the person being solicited that the  
1367 information is available on the department's website or by  
1368 calling the division's toll-free number.

1369 (e) If requested by the person being solicited, the  
1370 professional solicitor shall inform that person in writing,  
1371 within 14 days after ~~of~~ the request, of the percentage of the  
1372 contribution which may be deducted as a charitable contribution  
1373 under federal income tax laws or shall immediately notify the  
1374 person being solicited that the information is available on the  
1375 department's website or by calling the division's toll-free  
1376 number.

1377 Section 15. Section 496.4121, Florida Statutes, is created  
1378 to read:

1379 496.4121 Collection receptacles used for donations.-

1380 (1) As used in this section, the term "collection  
1381 receptacle" means a receptacle used to collect donated clothing,  
1382 household items, or other goods for resale.

1383 (2) A collection receptacle must display a permanent sign  
1384 or label on each side which contains the following information  
1385 printed in letters that are at least 3 inches in height and no  
1386 less than one-half inch in width, in a color that contrasts with  
1387 the color of the collection receptacle:

1388 (a) For collection receptacles used by a person required to  
1389 register under this chapter, the name, business address,  
1390 telephone number, and registration number of the charitable





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1391 organization or sponsor for whom the solicitation is made.

1392 (b) For collection receptacles placed or maintained in  
1393 public view by a person not required to register under this  
1394 chapter or by a person not claiming an exemption pursuant to s.  
1395 496.406, the name, telephone number, and physical address of the  
1396 business conducting the solicitation and the statement: "This is  
1397 not a charity. Donations made here support a for-profit business  
1398 and are not tax deductible."

1399 (3) Upon request, a charitable organization or sponsor  
1400 using a collection receptacle must provide the donor with  
1401 documentation of its tax-exempt status and the registration  
1402 issued under this chapter.

1403 Section 16. Subsection (2) of section 496.415, Florida  
1404 Statutes, is amended, and subsection (18) is added to that  
1405 section, to read:

1406 496.415 Prohibited acts.—It is unlawful for any person in  
1407 connection with the planning, conduct, or execution of any  
1408 solicitation or charitable or sponsor sales promotion to:

1409 (2) ~~Knowingly~~ Submit false, misleading, or inaccurate  
1410 information in a document that is filed with the department,  
1411 provided to the public, or offered in response to a request or  
1412 investigation by the department, the Department of Legal  
1413 Affairs, or the state attorney.

1414 (18) Fail to remit to a charitable organization or sponsor  
1415 the disclosed guaranteed minimum percentage of gross receipts  
1416 from contributions as required under s. 496.410(7)(c) or, if the  
1417 solicitation involved the sale of goods, services, or tickets to  
1418 a fundraising event, the percentage of the purchase price as  
1419 agreed in the contract or agreement as required under this



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1420 chapter.

1421 Section 17. Subsection (5) of section 496.419, Florida  
1422 Statutes, is amended to read:

1423 496.419 Powers of the department.—

1424 (5) Upon a finding as set forth in subsection (4), the  
1425 department may enter an order doing one or more of the  
1426 following:

1427 (a) Issuing a notice of noncompliance pursuant to s.  
1428 120.695;

1429 (b) Issuing a cease and desist order that directs that the  
1430 person cease and desist specified fundraising activities;

1431 (c) Refusing to register or canceling or suspending a  
1432 registration;

1433 (d) Placing the registrant on probation for a period of  
1434 time, subject to such conditions as the department may specify;

1435 (e) Canceling an exemption granted under s. 496.406; ~~and~~

1436 (f) Except as provided in paragraph (g), imposing an  
1437 administrative fine not to exceed \$5,000 ~~\$1,000~~ for each act or  
1438 omission that which constitutes a violation of ss. 496.401-  
1439 496.424 or s. 496.426 or a rule or order. With respect to a s.  
1440 501(c)(3) organization, the penalty imposed pursuant to this  
1441 subsection may shall not exceed \$500 per violation for failure  
1442 to register under s. 496.405 or file for an exemption under s.  
1443 496.406(2). The penalty shall be the entire amount per violation  
1444 and is not ~~to be interpreted as~~ a daily penalty; and

1445 (g) Imposing an administrative fine not to exceed \$10,000  
1446 for a violation of this chapter that involves fraud or  
1447 deception.

1448 Section 18. Section 496.4191, Florida Statutes, is created



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1449 to read:

1450 496.4191 Additional penalty; immediate suspension.—Upon  
1451 notification and subsequent written verification by a law  
1452 enforcement agency, a court, a state attorney, or the Florida  
1453 Department of Law Enforcement, the department shall immediately  
1454 suspend a registration or the processing of an application for a  
1455 registration if the registrant, applicant, or any officer or  
1456 director of the registrant or applicant is formally charged with  
1457 a crime involving fraud, theft, larceny, embezzlement, or  
1458 fraudulent conversion or misappropriation of property or any  
1459 crime arising from the conduct of a solicitation for a  
1460 charitable organization or sponsor until final disposition of  
1461 the case or removal or resignation of that officer or director.

1462 Section 19. Section 496.430, Florida Statutes, is created  
1463 to read:

1464 496.430 Disqualification for certain tax exemptions.—

1465 (1) The department shall issue an order to disqualify a  
1466 charitable organization or sponsor from receiving any sales tax  
1467 exemption certificate issued by the Department of Revenue if the  
1468 department finds, based up on the average of functional expenses  
1469 and program service costs provided to the department pursuant to  
1470 s. 496.407 for the 3 most recent fiscal years, that the  
1471 charitable organization or sponsor has failed to expend at least  
1472 25 percent of its total annual functional expenses on program  
1473 service costs.

1474 (2) A charitable organization or sponsor may appeal a  
1475 disqualification order by requesting a hearing within 21 days  
1476 after notification from the department that it has issued a  
1477 disqualification order under this section. The hearing must be



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1478 conducted in accordance with chapter 120.

1479 (3) Notwithstanding a finding under subsection (1) that a  
1480 charitable organization or sponsor has failed to expend at least  
1481 25 percent of its total annual functional expenses on program  
1482 service costs, the department may decline to issue a  
1483 disqualification order if the charitable organization or sponsor  
1484 establishes:

1485 (a) That payments were made to affiliates which should be  
1486 considered in calculating the program service costs;

1487 (b) That revenue was accumulated for a specific program  
1488 purpose consistent with representations in solicitations; or

1489 (c) Such other mitigating circumstances as are defined by  
1490 rule of the department.

1491 (4) A disqualification order issued by the department  
1492 pursuant to this section is effective for at least 1 year after  
1493 such order becomes final and shall remain effective until such  
1494 time as the department receives sufficient evidence from the  
1495 disqualified charitable organization or sponsor which  
1496 demonstrates it expends at least 25 percent of its total annual  
1497 functional expenses on program service costs.

1498 (a) The charitable organization or sponsor may not submit  
1499 such evidence to the department sooner than 1 year after the  
1500 disqualification order becomes final and may not submit such  
1501 information more than once each year for consideration by the  
1502 department.

1503 (b) The department shall also consider any financial  
1504 statement that was submitted by the charitable organization or  
1505 sponsor to the department pursuant to s. 496.407 after the  
1506 disqualification order became final.



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1507       (5) The department shall provide a disqualification order  
1508 to the Department of Revenue within 30 days after such order  
1509 becomes final. A final disqualification order is conclusive as  
1510 to the charitable organization's or sponsor's entitlement to any  
1511 sales tax exemption. The Department of Revenue shall revoke or  
1512 refuse to grant a sales tax exemption certificate to a  
1513 charitable organization or sponsor subject to a final  
1514 disqualification order within 30 days after receiving such  
1515 disqualification order. A charitable organization or sponsor may  
1516 not appeal or challenge the revocation or denial of a sales tax  
1517 exemption certificate by the Department of Revenue if such  
1518 revocation or denial is based upon a final disqualification  
1519 order issued pursuant to this section.

1520       (6) This section does not apply to a charitable  
1521 organization or sponsor that:

1522       (a) Is not required to register under this chapter with the  
1523 department; or

1524       (b) Has been in existence for less than 4 years, regardless  
1525 of whether the charitable organization or sponsor is registered  
1526 in this state.

1527       Section 20. Section 496.431, Florida Statutes, is created  
1528 to read:

1529       496.431 Severability.—If any provision of this chapter or  
1530 its application to any person or circumstance is held invalid,  
1531 the invalidity does not affect other provisions or applications  
1532 of this chapter which can be given effect without the invalid  
1533 provision or application, and to this end the provisions of this  
1534 chapter are severable.

1535       Section 21. Paragraph (a) of subsection (3) of section



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1536 741.0305, Florida Statutes, is amended to read:

1537 741.0305 Marriage fee reduction for completion of  
1538 premarital preparation course.—

1539 (3)(a) All individuals electing to participate in a  
1540 premarital preparation course shall choose from the following  
1541 list of qualified instructors:

1542 1. A psychologist licensed under chapter 490.

1543 2. A clinical social worker licensed under chapter 491.

1544 3. A marriage and family therapist licensed under chapter  
1545 491.

1546 4. A mental health counselor licensed under chapter 491.

1547 5. An official representative of a religious institution  
1548 which is recognized under s. 496.404(23) ~~496.404(19)~~, if the  
1549 representative has relevant training.

1550 6. Any other provider designated by a judicial circuit,  
1551 including, but not limited to, school counselors who are  
1552 certified to offer such courses. Each judicial circuit may  
1553 establish a roster of area course providers, including those who  
1554 offer the course on a sliding fee scale or for free.

1555 Section 22. For the 2014-2015 fiscal year, there is  
1556 appropriated to the Department of Agriculture and Consumer  
1557 Services, the sums of \$235,352 in recurring and \$239,357 in  
1558 nonrecurring funds from the General Inspection Trust Fund, and 4  
1559 full-time equivalent positions with associated salary rate of  
1560 143,264 are authorized for the purpose of implementing this act.

1561 Section 23. This act shall take effect July 1, 2014.