



115864

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2015	.	
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The Committee on Finance and Tax (Hukill) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 102 and 103

insert:

Section 4. Paragraph (d) is added to subsection (1) of section 202.28, Florida Statutes, to read:

202.28 Credit for collecting tax; penalties.—

(1) Except as otherwise provided in s. 202.22, for the purpose of compensating persons providing communications services for the keeping of prescribed records, the filing of



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11 timely tax returns, and the proper accounting and remitting of  
12 taxes, persons collecting taxes imposed under this chapter and  
13 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent  
14 of the amount of the tax due and accounted for and remitted to  
15 the department.

16 (d) A disallowance of a collection allowance under this  
17 subsection based on a delinquent tax payment is limited to the  
18 percentage of the total tax due, before the collection allowance  
19 was calculated, which is delinquent at the time of payment.

20  
21 ===== T I T L E A M E N D M E N T =====

22 And the title is amended as follows:

23 Delete line 10

24 and insert:

25 services tax; amending s. 202.28, F.S.; limiting the  
26 disallowance of collection allowance under certain  
27 circumstances; amending s. 203.001, F.S.; conforming