

By Senator Margolis

35-00103-15

2015310__

1 A bill to be entitled
2 An act relating to the Streamlined Sales and Use Tax
3 Agreement; amending s. 212.02, F.S.; revising
4 definitions; amending s. 212.03, F.S.; specifying the
5 facilities that are exempt from the transient rentals
6 tax; amending ss. 212.0306 and 212.04, F.S.; deleting
7 the application of brackets for the calculation of
8 sales and use taxes; amending s. 212.05, F.S.;
9 deleting criteria establishing circumstances under
10 which taxes on the lease or rental of a motor vehicle
11 are due; revising criteria establishing circumstances
12 under which taxes on the sale of a prepaid calling
13 arrangement are due; updating terminology with respect
14 to industry classifications for specified
15 investigation, security, and other related services
16 that are subject to tax; deleting the application of
17 brackets for the calculation of sales and use taxes;
18 amending s. 212.0506, F.S.; deleting the application
19 of brackets for the calculation of sales and use
20 taxes; amending s. 212.054, F.S.; limiting the \$5,000
21 cap on discretionary sales surtax to the sale of motor
22 vehicles, aircraft, boats, manufactured homes, modular
23 homes, and mobile homes; specifying the time at which
24 changes in certain surtaxes may take effect, when
25 notice of such changes must be provided, and when
26 specified surtaxes may be terminated; providing
27 criteria to determine the situs of certain sales;
28 providing for databases to identify taxing
29 jurisdictions; holding sellers harmless for failing to

35-00103-15

2015310__

30 collect a tax at a new rate under certain
31 circumstances; providing criteria to hold purchasers
32 harmless for failure to pay the correct amount of tax;
33 amending s. 212.06, F.S.; revising the definition of
34 the term "dealer"; deleting provisions relating to
35 mail-order sales to conform; requiring certain
36 purchasers of direct mail to use direct-mail forms;
37 defining terms; providing criteria for determining the
38 location of transactions involving tangible personal
39 property, digital goods, or services and for the lease
40 or rental of tangible personal property and certain
41 other property; amending s. 212.07, F.S.; conforming a
42 cross-reference; providing for the creation of a
43 taxability matrix; providing criteria to hold sellers,
44 certified service providers, and purchasers harmless
45 from charging, collecting, remitting, and paying
46 incorrect amounts of tax due to an erroneous
47 taxability matrix or other specified erroneous
48 information; amending s. 212.08, F.S.; revising
49 exemptions from sales and use tax for food and medical
50 products; conforming cross-references; creating s.
51 212.094, F.S.; providing a procedure for a purchaser
52 to obtain a refund of or credit against tax collected
53 by a dealer; amending s. 212.12, F.S.; deleting the
54 Department of Revenue's authority to negotiate
55 collection allowances with respect to mail order
56 sales; prohibiting model 1 sellers from receiving
57 specified collection allowances; authorizing
58 collection allowances for certified service providers

35-00103-15

2015310__

59 and voluntary sellers in accordance with the
60 Streamlined Sales and Use Tax Agreement; providing for
61 the computation of taxes due based on rounding instead
62 of brackets; amending s. 212.17, F.S.; providing
63 additional criteria to allow a dealer to claim a
64 credit for or obtain a refund of taxes paid relating
65 to worthless accounts; amending s. 212.18, F.S.;
66 authorizing the department to waive the dealer
67 registration fee for applications submitted through
68 the central electronic registration system provided by
69 member states of the Streamlined Sales and Use Tax
70 Agreement; deleting provisions relating to mail-order
71 sales to conform; amending s. 212.20, F.S.; deleting
72 procedures for refunds of tax paid on mail-order sales
73 to conform; creating s. 213.052, F.S.; providing the
74 effective date for state sales and use tax rate
75 changes imposed under chapter 212; providing for
76 notice of such changes; creating s. 213.0521, F.S.;
77 providing the effective date for state sales and use
78 tax rate changes pursuant to legislative act; creating
79 s. 213.215, F.S.; providing amnesty for uncollected or
80 unpaid sales and use taxes for sellers who register
81 under the Streamlined Sales and Use Tax Agreement;
82 providing exceptions to the amnesty; amending s.
83 213.256, F.S.; defining and redefining terms;
84 authorizing the executive director of the department
85 to enter into the Streamlined Sales and Use Tax
86 Agreement with one or more other states; requiring the
87 executive director to act jointly with other states

35-00103-15

2015310__

88 that are members of the agreement to establish
89 standards for certified automated and central
90 registration systems; authorizing the executive
91 director to prepare and submit certain reports and
92 certifications and to execute other specified
93 agreements; creating s. 213.2561, F.S.; providing for
94 the department to review and approve software
95 submitted to the governing board for certification as
96 a certified automated system; creating s. 213.2562,
97 F.S.; providing for the registration of sellers;
98 providing requirements for reporting and remitting
99 taxes; specifying the responsibilities and liabilities
100 of a person who provides a certified automated system;
101 providing for the certification of a person as a
102 certified service provider and the certification of a
103 software program as a certified automated system;
104 authorizing the department to adopt rules; providing
105 that the disclosure of exempt or confidential and
106 exempt information by the department to a certified
107 service provider must be according to a written
108 agreement; providing that a certified service provider
109 is bound by the same requirements of confidentiality
110 as department employees; providing that it is a first
111 degree misdemeanor to willfully breach
112 confidentiality; providing criminal penalties;
113 declaring legislative intent; providing for the
114 adoption of emergency rules; amending ss. 11.45,
115 196.012, 202.18, 203.0011, 203.01, 212.031, 212.05011,
116 212.052, 212.055, 212.13, 212.14, 212.15, 213.015,

35-00103-15

2015310__

117 218.245, 218.65, 288.1045, 288.11621, 288.11625,
118 288.11631, 288.1169, 551.102, and 790.0655, F.S.;
119 conforming cross-references; repealing s. 212.0596,
120 F.S., relating to the taxation of mail order sales;
121 reenacting s. 212.08(7)(v), F.S., to incorporate the
122 amendments made to s. 212.05, F.S., in a reference
123 thereto; reenacting ss. 634.131 and 634.415(2), F.S.,
124 to incorporate the amendments made to s. 212.0506,
125 F.S., in references thereto; reenacting ss.
126 202.18(3)(a) and (c), 202.20(3), 212.055,
127 212.08(4)(a), (8)(a), and (9), and 921.0022(3)(a),
128 F.S., to incorporate the amendments made to s.
129 212.054, F.S., in references thereto; reenacting s.
130 288.1258(2)(b) and (c) and (3), F.S., to incorporate
131 the amendments made to ss. 212.06 and 212.08, F.S., in
132 references thereto; reenacting s. 366.051, F.S., to
133 incorporate the amendments made to s. 212.06, F.S., in
134 a reference thereto; reenacting ss. 213.22(1) and
135 465.187, F.S., to incorporate the amendments made to
136 s. 212.08, F.S., in references thereto; reenacting s.
137 212.11(5)(a), F.S., to incorporate the amendments made
138 to s. 212.17, F.S., in a reference thereto; reenacting
139 ss. 212.04(4), 212.07(1)(b), 212.08(5)(p),
140 213.053(10)(a) and (11), and 365.172(9)(h), F.S., to
141 incorporate the amendments made to s. 212.18, F.S., in
142 references thereto; making technical changes;
143 providing an effective date.

144

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

35-00103-15

2015310__

146

147 Section 1. Section 212.02, Florida Statutes, is amended to
148 read:

149 212.02 Definitions.—As used ~~The following terms and phrases~~
150 ~~when used~~ in this chapter ~~have the meanings ascribed to them in~~
151 ~~this section~~, except where the context clearly indicates a
152 different meaning, the term:

153 (1) ~~The term~~ "Admissions" means and includes the net sum of
154 money, after the deduction of ~~any~~ federal taxes, for admitting a
155 person or vehicle ~~or persons~~ to a any place of amusement, sport,
156 or recreation or for the privilege of entering or staying in a
157 ~~any~~ place of amusement, sport, or recreation, including, ~~but not~~
158 ~~limited to~~, theaters, outdoor theaters, shows, exhibitions,
159 games, races, or any place where charge is made by way of the
160 sale of tickets, gate charges, seat charges, box charges, season
161 pass charges, cover charges, greens fees, participation fees,
162 entrance fees, or other fees or receipts of anything of value
163 measured on an admission or entrance or length of stay or seat
164 box accommodations in a any place where there is an any
165 exhibition, amusement, sport, or recreation, and all dues and
166 fees paid to private clubs and membership clubs providing
167 recreational or physical fitness facilities, including, but not
168 limited to, golf, tennis, swimming, yachting, boating, athletic,
169 exercise, and fitness facilities, except physical fitness
170 facilities owned or operated by a any hospital licensed under
171 chapter 395.

172 (2) "Agricultural commodity" means horticultural products,
173 aquacultural products, poultry and farm products, and livestock
174 and livestock products.

35-00103-15

2015310__

175 (3) "Agricultural production" means the production of
176 plants and animals useful to humans, including the preparation,
177 planting, cultivating, or harvesting of these products or other
178 practices necessary to accomplish production through the harvest
179 phase, including aquaculture, horticulture, floriculture,
180 viticulture, forestry, dairy, livestock, poultry, bees, and all
181 other forms of farm products and farm production.

182 (4) "Alcoholic beverages" means all such beverages as
183 defined by the laws of this state.

184 (5)-(2) "Business" means an any activity engaged in by a any
185 person, or caused to be engaged in by him or her, with the
186 direct or indirect object of private or public gain, benefit, or
187 advantage, either direct or indirect. Except for the sale sales
188 of an any aircraft, boat, mobile home, or motor vehicle, the
189 term does "business" shall not be construed in this chapter to
190 include occasional or isolated sales or transactions involving
191 tangible personal property or services by a person who does not
192 hold himself or herself out as engaged in business or sales of
193 unclaimed tangible personal property under s. 717.122, but does
194 include includes other charges for the sale or rental of
195 tangible personal property; ; sales of services taxable under
196 this chapter; ; sales of or charges of admission; ; communication
197 services; ; all rentals and leases of living quarters, other than
198 low-rent housing operated under chapter 421; ; sleeping or
199 housekeeping accommodations in hotels, apartment houses,
200 roominghouses, or tourist or trailer camps; ; and all rentals of
201 or licenses in real property, other than low-rent housing
202 operated under chapter 421; and ; all leases or rentals of, or
203 licenses in, parking lots or garages for motor vehicles and ;

35-00103-15

2015310__

204 docking or storage spaces for boats in boat docks or marinas ~~as~~
205 ~~defined in this chapter~~ and made subject to a tax imposed by
206 this chapter. The term does ~~"business"~~ shall not ~~be construed in~~
207 ~~this chapter to~~ include the leasing, subleasing, or licensing of
208 real property by one corporation to another if all of the stock
209 of both ~~such~~ corporations is owned, directly or through one or
210 more wholly owned subsidiaries, by a common parent corporation;
211 the property was in use before ~~prior to~~ July 1, 1989, title to
212 the property was transferred after July 1, 1988, and before July
213 1, 1989, between members of an affiliated group, as defined in
214 s. 1504(a) of the Internal Revenue Code of 1986, which ~~group~~
215 included both such corporations and there is no substantial
216 change in the use of the property following the transfer of
217 title; the leasing, subleasing, or licensing of the property was
218 required by an unrelated lender as a condition of providing
219 financing to one or more members of the affiliated group; and
220 the corporation to which the property is leased, subleased, or
221 licensed had sales subject to the tax imposed by this chapter of
222 at least ~~not less than~~ \$667 million during the most recent 12-
223 month period ending ~~ended~~ June 30. Any tax on such sales,
224 charges, rentals, admissions, or other transactions made subject
225 to the tax imposed by this chapter shall be collected by the
226 state, county, municipality, ~~any~~ political subdivision, agency,
227 bureau, ~~or~~ department, or other state or local governmental
228 instrumentality in the same manner as other dealers, unless
229 specifically exempted by this chapter.

230 (6) "Certified service provider" has the same meaning as
231 provided in s. 213.256.

232 (7) ~~(3)~~ ~~The terms~~ "Cigarettes," "tobacco," or "tobacco

35-00103-15

2015310__

233 products" includes ~~referred to in this chapter include~~ all such
234 products as are, defined or may be, hereafter defined by the
235 laws of this ~~the~~ state.

236 (8) "Coin-operated amusement machine" means a machine
237 operated by coin, slug, token, coupon, or similar device for the
238 purpose of entertainment or amusement. The term includes coin-
239 operated pinball machines, music machines, juke boxes,
240 mechanical games, video games, arcade games, billiard tables,
241 moving picture viewers, shooting galleries, and similar
242 amusement devices.

243 (9) "Computer" means an electronic device that accepts
244 information in digital or similar form and manipulates such
245 information for a result based on a sequence of instructions.

246 (10) "Computer software" means a set of coded instructions
247 designed to cause a computer or automatic data processing
248 equipment to perform a task.

249 (11) ~~(4)~~ "Cost price" means the actual cost of articles of
250 tangible personal property without any deductions for therefrom
251 on account of the cost of materials used, labor or service
252 costs, transportation charges, or other any expenses whatsoever.

253 (12) "Delivery charge" means a charge by the seller of
254 personal property or services for preparation and delivery to a
255 location designated by the purchaser of such property or
256 services, including, but not limited to, transportation,
257 shipping, postage, handling, crating, and packing.
258 Notwithstanding any other provision of this section, the term
259 does not include charges for the delivery of direct mail,
260 transportation, shipping, postage, handling, crating, and
261 packing or similar charges that are separately stated on an

35-00103-15

2015310__

262 invoice or similar billing document given to the purchaser and
263 invoiced at cost with no markup.

264 (a) The exclusion of delivery charges for direct mail
265 applies to a sale involving the delivery or mailing of direct
266 mail, printed material that would otherwise be direct mail which
267 results from a transaction that this state considers the sale of
268 a service, or printed material delivered or mailed to a mass
269 audience if the cost of the printed material is not billed
270 directly to the recipient and is the result of a transaction
271 that includes the development of billing information or the
272 provision of data processing services.

273 (b) If a shipment includes exempt property and taxable
274 property, the seller shall tax only the percentage of the
275 delivery charge allocated to the taxable property. The seller
276 may allocate the delivery charge by using a percentage based on
277 the:

278 1. Total sales price of the taxable property compared to
279 the total sales price of all property in the shipment; or

280 2. Total weight of the taxable property compared to the
281 total weight of all property in the shipment.

282 (13)-(5) The term "Department" means the Department of
283 Revenue.

284 (14) "Diesel fuel" means a liquid product, gas product, or
285 a combination thereof, which is used in an internal combustion
286 engine or motor to propel any form of vehicle, machine, or
287 mechanical contrivance. The term includes, but is not limited
288 to, all forms of fuel commonly or commercially known or sold as
289 diesel fuel or kerosene. The term does not include butane gas,
290 propane gas, or other forms of liquefied petroleum gas or

35-00103-15

2015310__

291 compressed natural gas.

292 (15) "Direct mail" means printed material delivered or
293 distributed by the United States Postal Service or other
294 delivery service to a mass audience or to addressees on a
295 mailing list provided by the purchaser or at the direction of
296 the purchaser if the cost of the items is not billed directly to
297 the recipient. The term includes tangible personal property
298 supplied directly or indirectly by the purchaser to the direct
299 mail seller for inclusion in the package containing the printed
300 material. The term does not include multiple items of printed
301 material delivered to a single address.

302 (16) "Electronic" means technology having electrical,
303 digital, magnetic, wireless, optical, electromagnetic, or
304 similar capabilities.

305 (17)~~(6)~~ "Enterprise zone" means an area of the state
306 designated pursuant to s. 290.0065. This subsection expires on
307 the date specified in s. 290.016 for the expiration of the
308 Florida Enterprise Zone Act.

309 (18)~~(7)~~ "Factory-built building" means a structure
310 manufactured in a manufacturing facility for installation or
311 erection as a finished building. The term; ~~"factory-built~~
312 ~~building"~~ includes, but is not limited to, residential,
313 commercial, institutional, storage, and industrial structures.

314 (19) "Farmer" means a person who is directly engaged in the
315 business of producing crops, livestock, or other agricultural
316 commodities. The term includes, but is not limited to, horse
317 breeders, nurserymen, dairy farmers, poultry farmers, fish
318 farmers, cattle ranchers, and apiarists.

319 (20) "Forest" means land stocked by trees used in the

35-00103-15

2015310__

320 production of forest products or which formerly had such tree
321 cover and is not currently developed for nonforest use.

322 (21) "Fractional aircraft ownership program" means a
323 program that meets the requirements of 14 C.F.R. part 91,
324 subpart K, relating to fractional ownership operations, except
325 that the program must include a minimum of 25 aircraft owned or
326 leased by the program manager and used in the program.

327 (22) "Gross sales" means the sum total of all sales of
328 tangible personal property without any deduction except as
329 specifically provided under this chapter.

330 (23)~~(8)~~ "In this state" or "in the state" means within the
331 state boundaries of Florida as defined in s. 1, Art. II of the
332 State Constitution and includes all territory within these
333 limits owned by or ceded to the United States.

334 ~~(9) The term "Intoxicating beverages" or "Alcoholic~~
335 ~~beverages" referred to in this chapter includes all such~~
336 ~~beverages as are so defined or may be hereafter defined by the~~
337 ~~laws of the state.~~

338 (24)~~(10)~~ "Lease," "let," or "rental" means leasing or
339 renting of living quarters or sleeping or housekeeping
340 accommodations in hotels, apartment houses, roominghouses,
341 tourist or trailer camps, and real property.

342 (a) Hotels, apartment houses, roominghouses, tourist or
343 trailer camps, and real property include, the same being defined
344 as follows:

345 ~~(a)~~ every building or other structure kept, used,
346 maintained, ~~or~~ advertised as, or held out to the public to be, a
347 place where sleeping accommodations are supplied for pay to
348 transient or permanent guests or tenants, in which 10 or more

35-00103-15

2015310__

349 rooms are furnished for the accommodation of such guests, and
350 having one or more dining rooms or cafes where meals or lunches
351 are served to such transient or permanent guests. ~~;~~ ~~such~~

352 1. A "hotel" is a building where sleeping accommodations
353 and dining rooms or cafes are leased or rented ~~being conducted~~
354 in the same building or buildings in connection therewith,
355 ~~shall, for the purpose of this chapter, be deemed a hotel.~~

356 2. (b) An "apartment house" is a Any building, or part
357 thereof, where separate accommodations for two or more families
358 living independently of each other are supplied to transient or
359 permanent guests or tenants ~~shall for the purpose of this~~
360 ~~chapter be deemed an apartment house.~~

361 3. (c) A "roominghouse" is a Every house, boat, vehicle,
362 motor court, trailer court, or other structure or a any place or
363 location kept, used, maintained, ~~or~~ advertised as, or held out
364 to the public to be, a place where living quarters or sleeping
365 or housekeeping accommodations are supplied for pay to transient
366 or permanent guests or tenants, whether in one or adjoining
367 buildings, ~~shall for the purpose of this chapter be deemed a~~
368 ~~roominghouse.~~

369 4. (d) A "room" in all hotels, apartment houses, and
370 roominghouses includes ~~within the meaning of this chapter,~~ the
371 parlor, dining room, sleeping porches, kitchen, office, and
372 sample rooms ~~shall be construed to mean "rooms."~~

373 5. (e) A "tourist camp" is a place where two or more tents,
374 tent houses, or camp cottages are located and offered by a
375 person or municipality for sleeping or eating accommodations,
376 most generally to the transient public for ~~either~~ a direct money
377 consideration or an indirect benefit to the lessor or owner in

35-00103-15

2015310__

378 connection with a related business.

379 6.(f) A "trailer camp," "mobile home park," or
380 "recreational vehicle park" is a place where space is offered,
381 with or without service facilities, by a person ~~any persons~~ or
382 municipality to the public for the parking and accommodation of
383 two or more automobile trailers, mobile homes, or recreational
384 vehicles that ~~which~~ are used for lodging, for ~~either~~ a direct
385 money consideration or an indirect benefit to the lessor or
386 owner in connection with a related business, such space being
387 ~~hereby~~ defined as living quarters, and the rental price thereof
388 includes ~~shall include~~ all service charges paid to the lessor.

389 (b)(g) "Lease," "let," or "rental" also means a transfer of
390 possession or control of tangible personal property for a fixed
391 or indeterminate term for consideration. A clause for a future
392 option to purchase or to extend an agreement does not preclude
393 an agreement from being a lease or rental. This definition
394 applies to the levying of the sales and use tax, regardless of
395 whether a transaction is characterized as a lease or rental
396 under generally accepted accounting principles, the Internal
397 Revenue Code, the Uniform Commercial Code, or other federal,
398 state, or local law. These terms include agreements covering
399 motor vehicles and trailers if the amount of consideration may
400 be increased or decreased by reference to the amount realized
401 upon the sale or disposition of the property as provided in 26
402 U.S.C. s. 7701(h) (3). These terms do not include:

403 1. A transfer of possession or control of property under a
404 security agreement or deferred payment plan that requires the
405 transfer of title upon completion of the required payments;

406 2. A transfer of possession or control of property under an

35-00103-15

2015310__

407 agreement that requires the transfer of title upon completion of
408 required payments and payment of an option price does not exceed
409 the greater of \$100 or 1 percent of the total required payments;
410 or

411 3. The provision of tangible personal property along with
412 an operator for a fixed or indeterminate period of time. A
413 condition of this exclusion is that the operator is necessary
414 for the equipment to perform as designed. For the purpose of
415 this subparagraph, an operator must do more than maintain,
416 inspect, or set up the tangible personal property ~~the leasing or~~
417 rental of tangible personal property and the possession or use
418 thereof by the lessee or rentee for a consideration, without
419 transfer of the title of such property, except as expressly
420 provided to the contrary herein.

421 (c) The term "Lease," "let," or "rental" does not include
422 ~~mean~~ hourly, daily, or mileage charges, to the extent that the
423 ~~such~~ charges are subject to the jurisdiction of the United
424 States Interstate Commerce Commission, if the ~~when such~~ charges
425 are paid by reason of the presence of railroad cars owned by
426 another on the tracks of the taxpayer, or charges made pursuant
427 to car service agreements.

428 (d) ~~The term~~ "Lease," "let," "rental," or "license" does
429 not include payments made to an owner of high-voltage bulk
430 transmission facilities in connection with the possession or
431 control of such facilities by a regional transmission
432 organization, independent system operator, or similar entity
433 under the jurisdiction of the Federal Energy Regulatory
434 Commission. However, if ~~where~~ two taxpayers, in connection with
435 the interchange of facilities, rent or lease property, each to

35-00103-15

2015310__

436 the other, for use in providing or furnishing any of the
437 services mentioned in s. 166.231, the term "lease or rental"
438 means only the net amount of rental involved.

439 (e)~~(h)~~ "Real property" means the surface land, improvements
440 thereto, and fixtures, and is synonymous with "realty" and "real
441 estate."

442 (f)~~(i)~~ "License," ~~as used in this chapter~~ with reference to
443 the use of real property, means the granting of a privilege to
444 use or occupy a building or a parcel of real property for any
445 purpose.

446 (g)~~(j)~~ Privilege, franchise, or concession fees, or fees
447 for a license to do business, paid to an airport are not
448 payments for leasing, letting, renting, or granting a license
449 for the use of real property.

450 (25) "Livestock" includes all animals of the equine,
451 bovine, or swine class, including goats, sheep, mules, horses,
452 hogs, cattle, and other grazing animals raised for commercial
453 purposes. The term also includes ostriches and fish raised for
454 commercial purposes.

455 (26)~~(11)~~ "Motor fuel" means and includes what is commonly
456 known and sold as gasoline and fuels containing a mixture of
457 gasoline and other products.

458 (27)~~(12)~~ "Person" includes an ~~any~~ individual, firm,
459 copartnership, joint venture ~~adventure~~, association,
460 corporation, estate, trust, business trust, receiver, syndicate,
461 or other group or combination acting as a unit and ~~also includes~~
462 ~~any~~ a political subdivision, municipality, state agency, bureau,
463 or department. The term ~~and~~ includes the plural as well as the
464 singular ~~number~~.

35-00103-15

2015310__

465 (28) "Power farm equipment" means moving or stationary
466 equipment that contains within itself the means for its
467 propulsion or power and that is dependent upon an external power
468 source to perform its functions.

469 (29) "Product transferred electronically" means a product,
470 except computer software, which is obtained by a purchaser by
471 means other than the purchase of tangible storage media.

472 (30) "Qualified aircraft" means an aircraft having a
473 maximum certified takeoff weight of less than 10,000 pounds and
474 equipped with twin turbofan engines that meet Stage IV noise
475 requirements which is used by a business operating as an on-
476 demand air carrier under Federal Aviation Administration
477 Regulation Title 14, subchapter G, part 135, Code of Federal
478 Regulations, which owns or leases and operates a fleet of at
479 least 25 such aircraft in this state.

480 (31)~~(13)~~ "Retailer" means and includes any ~~every~~ person
481 engaged in the business of making sales at retail or for
482 distribution, or use, or consumption, or storage to be used or
483 consumed in this state.

484 (32)~~(14)~~(a) "Retail sale" or a "sale at retail" means a
485 sale to a consumer or to a ~~any~~ person for a ~~any~~ purpose other
486 than for resale in the form of tangible personal property or
487 services taxable under this chapter, and includes all such
488 transactions that may be made in lieu of retail sales or sales
489 at retail. A sale for resale includes a sale of qualifying
490 property. As used in this subsection ~~paragraph~~, the term
491 "qualifying property" means tangible personal property, other
492 than electricity, which is used or consumed by a government
493 contractor in the performance of a qualifying contract as

35-00103-15

2015310__

494 defined in s. 212.08(17)(c), to the extent that the cost of the
495 property is allocated or charged as a direct item of cost to
496 such contract, title to which property vests in or passes to the
497 government under the contract. The term "government contractor"
498 includes prime contractors and subcontractors. As used in this
499 subsection ~~paragraph~~, a cost is a "direct item of cost" if it is
500 a "direct cost" as defined in 48 C.F.R. s. 9904.418-30(a)(2), or
501 similar successor provisions, including costs identified
502 specifically with a particular contract.

503 ~~(a)-(b)~~ The terms "retail sales," "sales at retail," "use,"
504 "storage," and "consumption" include the sale, use, storage, or
505 consumption of all tangible advertising materials imported or
506 caused to be imported into this state. Tangible advertising
507 material includes displays, display containers, brochures,
508 catalogs, price lists, point-of-sale advertising, and technical
509 manuals or ~~any~~ tangible personal property that ~~which~~ does not
510 accompany the product to the ultimate consumer.

511 ~~(b)-(e)~~ The terms "retail sales," "sale at retail," "use,"
512 "storage," and "consumption" do not include:

513 1. Materials, containers, labels, sacks, bags, or similar
514 items intended to accompany a product sold to a customer without
515 which delivery of the product would be impracticable because of
516 the character of the contents and be used ~~one-time~~ only once for
517 packaging tangible personal property for sale, ~~or~~ for the
518 convenience of the customer, or for packaging in the process of
519 providing a service taxable under this chapter. If ~~When~~ a
520 separate charge for packaging materials is made, the charge is
521 ~~shall be~~ considered part of the sales price or rental charge for
522 purposes of determining the applicability of tax. ~~The terms do~~

35-00103-15

2015310__

523 ~~not include~~

524 2. The sale, use, storage, or consumption of industrial
525 materials, including chemicals and fuels except as provided
526 herein, for future processing, manufacture, or conversion into
527 articles of tangible personal property for resale ~~if when~~ such
528 industrial materials, including chemicals and fuels except as
529 provided herein, become a component or ingredient of the
530 finished product. However, the terms include the sale, use,
531 storage, or consumption of tangible personal property, including
532 machinery and equipment or parts thereof, purchased electricity,
533 and fuels used to power machinery, ~~if when~~ such items are used
534 and dissipated in fabricating, converting, or processing
535 tangible personal property for sale, even though they may become
536 ingredients or components of the tangible personal property for
537 sale through accident, wear, tear, erosion, corrosion, or
538 similar means. The terms do not include the sale of materials to
539 a registered repair facility for use in repairing a motor
540 vehicle, airplane, or boat, ~~if when~~ such materials are
541 incorporated into and sold as part of the repair. Such a sale
542 shall be deemed a purchase for resale by the repair facility,
543 even though every material is not separately stated or
544 separately priced on the repair invoice.

545 ~~(d) "Gross sales" means the sum total of all sales of~~
546 ~~tangible personal property as defined herein, without any~~
547 ~~deduction whatsoever of any kind or character, except as~~
548 ~~provided in this chapter.~~

549 ~~(e) The term "Retail sale" includes a mail order sale, as~~
550 ~~defined in s. 212.0596(1).~~

551 (33) ~~(15)~~ "Sale" means and includes:

35-00103-15

2015310__

552 (a) A ~~Any~~ transfer of title or possession, or both, an
553 exchange, a barter, a license, a lease, or a rental, conditional
554 or otherwise, in any manner or by any means ~~whatsoever~~, of
555 tangible personal property for a consideration.

556 (b) The rental of living quarters or sleeping or
557 housekeeping accommodations in hotels, apartment houses, ~~or~~
558 roominghouses, or tourist or trailer camps, ~~as hereinafter~~
559 ~~defined in this chapter.~~

560 (c) The producing, fabricating, processing, printing, or
561 imprinting of tangible personal property for a consideration for
562 consumers who ~~furnish either~~ directly or indirectly furnish the
563 materials used in the producing, fabricating, processing,
564 printing, or imprinting.

565 (d) The furnishing, preparing, or serving for a
566 consideration of ~~any~~ tangible personal property for consumption
567 on or off the premises of the person furnishing, preparing, or
568 serving such tangible personal property, which includes the sale
569 of meals or prepared food by an employer to his or her
570 employees.

571 (e) A transaction in which ~~whereby~~ the possession of
572 property is transferred, but the seller retains title as
573 security for the payment of the price.

574 ~~(34)(16)~~ "Sales price" means the measure subject to the tax
575 imposed by this chapter and the total amount of consideration,
576 including cash, credit, property, and services, for which
577 tangible personal property or personal services are sold,
578 leased, or rented, valued in money, whether received in money or
579 otherwise.

580 (a) The sales price may not include a deduction for:

35-00103-15

2015310__

- 581 1. The seller's cost of the property sold;
582 2. The cost of materials used, labor or service cost,
583 interest, losses, the cost to the seller of transportation, the
584 taxes imposed on the seller, and other expenses of the seller;
585 3. Charges by the seller for services necessary to complete
586 the sale, other than delivery and installation charges;
587 4. Delivery charges; or
588 5. Installation charges.
589 (b) The sales price does not apply to:
590 1. Trade-ins allowed and taken at the time of sale, if the
591 amount is separately stated on the invoice, bill of sale, or
592 similar document given to the purchaser;
593 2. Discounts, including cash, terms, or coupons, which are
594 not reimbursed by a third party, are allowed by a seller, and
595 taken by a purchaser at the time of sale;
596 3. Interest, financing, and carrying charges from credit
597 extended on the sale of personal property or services, if the
598 amount is separately stated on the invoice, bill of sale, or
599 similar document given to the purchaser;
600 4. Taxes legally imposed directly on the consumer which are
601 separately stated on the invoice, bill of sale, or similar
602 document given to the purchaser; or ~~total amount paid for~~
603 ~~tangible personal property, including any services that are a~~
604 ~~part of the sale, valued in money, whether paid in money or~~
605 ~~otherwise, and includes any amount for which credit is given to~~
606 ~~the purchaser by the seller, without any deduction therefrom on~~
607 ~~account of the cost of the property sold, the cost of materials~~
608 ~~used, labor or service cost, interest charged, losses, or any~~
609 ~~other expense whatsoever. "Sales price" also includes the~~

35-00103-15

2015310__

610 ~~consideration for a transaction which requires both labor and~~
611 ~~material to alter, remodel, maintain, adjust, or repair tangible~~
612 ~~personal property. Trade-ins or discounts allowed and taken at~~
613 ~~the time of sale shall not be included within the purview of~~
614 ~~this subsection. "Sales price" also includes the full face value~~
615 ~~of any coupon used by a purchaser to reduce the price paid to a~~
616 ~~retailer for an item of tangible personal property; where the~~
617 ~~retailer will be reimbursed for such coupon, in whole or in~~
618 ~~part, by the manufacturer of the item of tangible personal~~
619 ~~property; or whenever it is not practicable for the retailer to~~
620 ~~determine, at the time of sale, the extent to which~~
621 ~~reimbursement for the coupon will be made. The term "sales~~
622 ~~price" does not include federal excise taxes imposed upon the~~
623 ~~retailer on the sale of tangible personal property. The term~~
624 ~~"sales price" does include federal manufacturers' excise taxes,~~
625 ~~even if the federal tax is listed as a separate item on the~~
626 ~~invoice. To the extent required by federal law, the term "sales~~
627 ~~price" does not include~~

628 5. Charges for Internet access services which are not
629 itemized on the customer's bill, but which can be reasonably
630 identified from the selling dealer's books and records kept in
631 the regular course of business. The dealer may support the
632 allocation of charges with books and records kept in the regular
633 course of business covering the dealer's entire service area,
634 including territories outside this state.

635 (35) "Sea trial" means a voyage for the purpose of testing
636 repair or modification work which in length and scope is
637 reasonably necessary to test repairs or modifications, or a
638 voyage for the purpose of ascertaining the seaworthiness of a

35-00103-15

2015310__

639 vessel. If the purpose of the sea trial is to test repair or
640 modification work, the owner or repair facility shall certify,
641 on a form prescribed by the department, the repairs that have
642 been tested. The owner and the repair facility may also be
643 required to certify that the length and scope of the voyage were
644 reasonably necessary to test the repairs or modifications.

645 (36) "Seller" means a person making sales, leases, or
646 rentals of personal property or services.

647 (37) "Solar energy system" means the equipment and
648 requisite hardware that provide and are used for collecting,
649 transferring, converting, storing, or using incident solar
650 energy for water heating, space heating, cooling, or other
651 applications that would otherwise require the use of a
652 conventional source of energy, such as petroleum products,
653 natural gas, manufactured gas, or electricity.

654 (38) "Space flight" means a flight designed for suborbital,
655 orbital, or interplanetary travel of a space vehicle, satellite,
656 or station of any kind.

657 (39) "Spaceport activities" means activities directed or
658 sponsored by Space Florida on spaceport territory pursuant to
659 its powers and responsibilities under the Space Florida Act.

660 ~~(17) "Diesel fuel" means any liquid product, gas product,~~
661 ~~or combination thereof used in an internal combustion engine or~~
662 ~~motor to propel any form of vehicle, machine, or mechanical~~
663 ~~contrivance. This term includes, but is not limited to, all~~
664 ~~forms of fuel commonly or commercially known or sold as diesel~~
665 ~~fuel or kerosene. However, the term "diesel fuel" does not~~
666 ~~include butane gas, propane gas, or any other form of liquefied~~
667 ~~petroleum gas or compressed natural gas.~~

35-00103-15

2015310__

668 ~~(40)(18)~~ "Storage" means ~~and includes any keeping or~~
 669 retaining retention in this state of tangible personal property
 670 in this state for use or consumption in this state or for a any
 671 purpose other than sale at retail in the regular course of
 672 business.

673 (41) "Streamlined Sales and Use Tax Agreement" means the
 674 agreement described in s. 213.256.

675 ~~(42)(19)~~ "Tangible personal property" means ~~and includes~~
 676 personal property that ~~which~~ may be seen, weighed, measured, or
 677 touched, or that is in any manner perceptible to the senses. The
 678 term includes, including electric power or energy; water, gas,
 679 or steam; ~~boats;~~ ~~motor vehicles and mobile homes,~~ as those
 680 terms are defined in s. 320.01; ~~(1) and (2),~~ aircraft, as defined
 681 in s. 330.27; ~~and all other types of vehicles.~~ The term
 682 ~~"tangible personal property"~~ does not include stocks, bonds,
 683 notes, insurance, ~~or~~ other obligations or securities, a product
 684 transferred electronically, or pari-mutuel tickets sold or
 685 issued under the racing laws of this ~~the~~ state.

686 ~~(43)(20)~~ "Use" means and includes the exercise of a any
 687 right or power over tangible personal property incident to the
 688 ownership thereof, or interest therein, except that it does not
 689 include the sale at retail of that property in the regular
 690 course of business. The term ~~"use"~~ does not include:

691 (a) The loan of an automobile by a motor vehicle dealer to
 692 a high school for use in its driver education and safety
 693 program. ~~The term "use" does not include~~

694 (b) A contractor's use of "qualifying property" as defined
 695 in subsection (32) by paragraph (14)(a).

696 ~~(44)(21)~~ The term "Use tax" ~~referred to in this chapter~~

35-00103-15

2015310__

697 includes ~~the use, the consumption, the distribution, and the~~
698 ~~storage as herein defined.~~

699 (45) "Voluntary seller" or "volunteer seller" means a
700 seller that is not required to register in this state to collect
701 the tax imposed by this chapter.

702 ~~(22) "Spaceport activities" means activities directed or~~
703 ~~sponsored by Space Florida on spaceport territory pursuant to~~
704 ~~its powers and responsibilities under the Space Florida Act.~~

705 ~~(23) "Space flight" means any flight designed for~~
706 ~~suborbital, orbital, or interplanetary travel of a space~~
707 ~~vehicle, satellite, or station of any kind.~~

708 ~~(24) "Coin-operated amusement machine" means any machine~~
709 ~~operated by coin, slug, token, coupon, or similar device for the~~
710 ~~purposes of entertainment or amusement. The term includes, but~~
711 ~~is not limited to, coin-operated pinball machines, music~~
712 ~~machines, juke boxes, mechanical games, video games, arcade~~
713 ~~games, billiard tables, moving picture viewers, shooting~~
714 ~~galleries, and all other similar amusement devices.~~

715 ~~(25) "Sea trial" means a voyage for the purpose of testing~~
716 ~~repair or modification work, which is in length and scope~~
717 ~~reasonably necessary to test repairs or modifications, or a~~
718 ~~voyage for the purpose of ascertaining the seaworthiness of a~~
719 ~~vessel. If the sea trial is to test repair or modification work,~~
720 ~~the owner or repair facility shall certify, in a form required~~
721 ~~by the department, what repairs have been tested. The owner and~~
722 ~~the repair facility may also be required to certify that the~~
723 ~~length and scope of the voyage were reasonably necessary to test~~
724 ~~the repairs or modifications.~~

725 ~~(26) "Solar energy system" means the equipment and~~

35-00103-15

2015310__

726 ~~requisite hardware that provide and are used for collecting,~~
727 ~~transferring, converting, storing, or using incident solar~~
728 ~~energy for water heating, space heating, cooling, or other~~
729 ~~applications that would otherwise require the use of a~~
730 ~~conventional source of energy such as petroleum products,~~
731 ~~natural gas, manufactured gas, or electricity.~~

732 ~~(27) "Agricultural commodity" means horticultural,~~
733 ~~aquacultural, poultry and farm products, and livestock and~~
734 ~~livestock products.~~

735 ~~(28) "Farmer" means a person who is directly engaged in the~~
736 ~~business of producing crops, livestock, or other agricultural~~
737 ~~commodities. The term includes, but is not limited to, horse~~
738 ~~breeders, nurserymen, dairy farmers, poultry farmers, cattle~~
739 ~~ranchers, apiarists, and persons raising fish.~~

740 ~~(29) "Livestock" includes all animals of the equine,~~
741 ~~bovine, or swine class, including goats, sheep, mules, horses,~~
742 ~~hogs, cattle, ostriches, and other grazing animals raised for~~
743 ~~commercial purposes. The term "livestock" shall also include~~
744 ~~fish raised for commercial purposes.~~

745 ~~(30) "Power farm equipment" means moving or stationary~~
746 ~~equipment that contains within itself the means for its own~~
747 ~~propulsion or power and moving or stationary equipment that is~~
748 ~~dependent upon an external power source to perform its~~
749 ~~functions.~~

750 ~~(31) "Forest" means the land stocked by trees of any size~~
751 ~~used in the production of forest products, or formerly having~~
752 ~~such tree cover, and not currently developed for nonforest use.~~

753 ~~(32) "Agricultural production" means the production of~~
754 ~~plants and animals useful to humans, including the preparation,~~

35-00103-15

2015310__

755 ~~planting, cultivating, or harvesting of these products or any~~
756 ~~other practices necessary to accomplish production through the~~
757 ~~harvest phase, and includes aquaculture, horticulture,~~
758 ~~floriculture, viticulture, forestry, dairy, livestock, poultry,~~
759 ~~bees, and any and all forms of farm products and farm~~
760 ~~production.~~

761 ~~(33) "Qualified aircraft" means any aircraft having a~~
762 ~~maximum certified takeoff weight of less than 10,000 pounds and~~
763 ~~equipped with twin turbofan engines that meet Stage IV noise~~
764 ~~requirements that is used by a business operating as an on-~~
765 ~~demand air carrier under Federal Aviation Administration~~
766 ~~Regulation Title 14, chapter I, part 135, Code of Federal~~
767 ~~Regulations, that owns or leases and operates a fleet of at~~
768 ~~least 25 of such aircraft in this state.~~

769 ~~(34) "Fractional aircraft ownership program" means a~~
770 ~~program that meets the requirements of 14 C.F.R. part 91,~~
771 ~~subpart K, relating to fractional ownership operations, except~~
772 ~~that the program must include a minimum of 25 aircraft owned or~~
773 ~~leased by the program manager and used in the program.~~

774 Section 2. Paragraph (c) of subsection (7) of section
775 212.03, Florida Statutes, is amended to read:

776 212.03 Transient rentals tax; rate, procedure, enforcement,
777 exemptions.-

778 (7)

779 (c) The rental of facilities in a trailer camp, mobile home
780 park, or recreational vehicle park, as defined in s.
781 212.02(10)(f), which are intended primarily for rental as a
782 principal or permanent place of residence is exempt from the tax
783 imposed by this chapter. The rental of such facilities that

35-00103-15

2015310__

784 primarily serve transient guests is not exempt under ~~by~~ this
785 subsection. In applying ~~the application of~~ this law, or in
786 making a ~~any~~ determination against the exemption, the department
787 shall consider the facility as primarily serving transient
788 guests unless the facility owner makes a verified declaration on
789 a form prescribed by the department that more than half of the
790 total rental units available are occupied by tenants who have a
791 continuous residence of more than ~~in excess of~~ 3 months. The
792 owner of a facility declared to be exempt under ~~by~~ this
793 paragraph must determine ~~make a determination of~~ the taxable
794 status of the facility at the end of the owner's accounting year
795 using any consecutive 3-month period, at least 1 ~~one~~ month of
796 which is in the accounting year. The owner shall ~~must~~ use a
797 selected consecutive 3-month period during each annual
798 redetermination. If ~~In the event that~~ an exempt facility no
799 longer qualifies for the exemption ~~by this paragraph~~, the owner
800 must so notify the department on a form prescribed by the
801 department by the 20th day of the first month of the owner's
802 next succeeding accounting year ~~that the facility no longer~~
803 ~~qualifies for such exemption~~. The tax levied by this section
804 applies ~~shall apply~~ to the rental of facilities that no longer
805 qualify for the exemption ~~under this paragraph~~ beginning the
806 first day of the owner's next succeeding accounting year. ~~The~~
807 ~~provisions of~~ This paragraph does ~~do~~ not apply to mobile home
808 lots regulated under chapter 723.

809 Section 3. Subsection (6) of section 212.0306, Florida
810 Statutes, is amended to read:

811 212.0306 Local option food and beverage tax; procedure for
812 levying; authorized uses; administration.-

35-00103-15

2015310__

813 (6) ~~A~~ Any county levying a tax authorized by this section
814 must locally administer the tax using the powers and duties
815 enumerated for local administration of the tourist development
816 tax by s. 125.0104, 1992 Supplement to the Florida Statutes
817 1991. ~~The county's ordinance shall also provide for brackets~~
818 ~~applicable to taxable transactions.~~

819 Section 4. Paragraph (b) of subsection (1) of section
820 212.04, Florida Statutes, is amended to read:

821 212.04 Admissions tax; rate, procedure, enforcement.—

822 (1)

823 (b) For the exercise of such privilege, a tax is levied at
824 the rate of 6 percent of sales price, or the actual value
825 received from such admissions, which amount ~~6 percent~~ shall be
826 added to and collected with all such admissions from the
827 purchaser thereof, and ~~such tax shall be paid for the exercise~~
828 of the privilege as declared ~~defined in the preceding~~ paragraph
829 (a). Each ticket must show on its face the actual sales price of
830 the admission, or each dealer selling the admission must
831 prominently display at the box office or other place where the
832 admission charge is made a notice disclosing the price of the
833 admission, ~~and~~ The tax shall be computed and collected on the
834 basis of the actual price of the admission charged by the
835 dealer. The sale price or actual value of admission ~~shall~~, for
836 the purpose of this chapter, is the ~~be that~~ price remaining
837 after deduction of federal taxes and state or locally imposed or
838 authorized seat surcharges, taxes, or fees, if any, imposed upon
839 such admission. The sale price or actual value does not include
840 separately stated ticket service charges that are imposed by a
841 facility ticket office or a ticketing service and added to a

35-00103-15

2015310__

842 separately stated, established ticket price. ~~The rate of tax on~~
843 ~~each admission shall be according to the brackets established by~~
844 ~~s. 212.12(9).~~

845 Section 5. Section 212.05, Florida Statutes, is amended to
846 read:

847 212.05 Sales, storage, use tax.—The Legislature intends ~~It~~
848 ~~is hereby declared to be the legislative intent that each every~~
849 ~~person is exercising a taxable privilege~~ who engages in the
850 business of selling tangible personal property at retail in this
851 state, ~~including the business of making mail order sales, or~~ who
852 rents or furnishes ~~any of~~ the things or services taxable under
853 this chapter, or who stores for use or consumption in this state
854 an any item or article of tangible personal property ~~as defined~~
855 ~~herein~~ and who leases or rents such property in this ~~within the~~
856 state is exercising a taxable privilege.

857 (1) For the exercise of such privilege, a tax is levied on
858 each taxable transaction or incident, which ~~tax~~ is due and
859 payable as follows:

860 (a) ~~1.a.~~ At the rate of 6 percent of the sales price of each
861 item or article of tangible personal property if ~~when~~ sold at
862 retail in this state, computed on each taxable sale for the
863 purpose of remitting the amount of tax due the state, and
864 including each ~~and every~~ retail sale.

865 ~~1.b.~~ The Each occasional or isolated sale of an aircraft,
866 boat, mobile home, or motor vehicle of a class or type which is
867 required to be registered, licensed, titled, or documented in
868 this state or by the United States Government is ~~shall be~~
869 subject to tax at the rate provided in this paragraph. The
870 department shall by rule adopt a any nationally recognized

35-00103-15

2015310__

871 publication for valuation of used motor vehicles as the
872 reference price list for a any used motor vehicle that must
873 ~~which is required to~~ be licensed pursuant to s. 320.08(1), (2),
874 (3) (a), (b), (c), or (e), or (9). If a any party to an
875 occasional or isolated sale of such a vehicle reports to the tax
876 collector a sales price that ~~which~~ is less than 80 percent of
877 the average loan price for the specified model and year of such
878 vehicle as listed in the most recent reference price list, the
879 ~~tax levied under this paragraph~~ shall be computed by the
880 department on such average loan price unless the parties to the
881 sale have provided to the tax collector an affidavit signed by
882 each party, or other substantial proof, stating the actual sales
883 price. A Any party to such sale who reports a sales price less
884 than the actual sales price commits ~~is guilty of~~ a misdemeanor
885 of the first degree, punishable as provided in s. 775.082 or s.
886 775.083. The department shall collect or attempt to collect from
887 such party any delinquent sales taxes. ~~In addition,~~ Such party
888 shall also pay any tax due and any penalty and interest assessed
889 plus a penalty equal to twice the amount of the additional tax
890 owed. Notwithstanding any other provision of law, the department
891 ~~of Revenue~~ may waive or compromise a any penalty imposed
892 pursuant to this subparagraph.

893 2. This paragraph does not apply to the sale of a boat or
894 aircraft by or through a registered dealer under this chapter to
895 a purchaser who, at the time of taking delivery, is a
896 nonresident of this state, does not make his or her permanent
897 place of abode in this state, and is not engaged in carrying on
898 ~~in this state~~ any employment, trade, business, or profession in
899 this state in which the boat or aircraft will be used in this

35-00103-15

2015310__

900 state, or is a corporation of which none of the officers or
901 directors ~~of which~~ is a resident of, or makes his or her
902 permanent place of abode in, this state, or is a noncorporate
903 entity that does not have an ~~has no~~ individual vested with
904 authority to participate in the management, direction, or
905 control of the entity's affairs who is a resident of, or makes
906 his or her permanent abode in, this state. For purposes of this
907 exemption, ~~either~~ a registered dealer acting on his or her own
908 behalf as seller, a registered dealer acting as broker on behalf
909 of a seller, or a registered dealer acting as broker on behalf
910 of the purchaser may be deemed to be the selling dealer. This
911 exemption is ~~shall~~ not be allowed unless:

912 a. The purchaser removes a qualifying boat, as described in
913 sub-subparagraph f., from the state within 90 days after the
914 date of purchase or extension, or the purchaser removes a
915 nonqualifying boat or an aircraft from this state within 10 days
916 after the date of purchase, or, if ~~when~~ the boat or aircraft is
917 repaired or altered, within 20 days after completion of the
918 repairs or alterations;

919 b. The purchaser, within 30 days from the date of
920 departure, provides ~~shall provide~~ the department with written
921 proof that the purchaser licensed, registered, titled, or
922 documented the boat or aircraft outside the state or, ~~if~~ such
923 written proof is unavailable, provides ~~within 30 days the~~
924 ~~purchaser shall provide~~ proof that the purchaser applied for
925 such license, title, registration, or documentation. The
926 purchaser shall forward to the department proof of title,
927 license, registration, or documentation upon receipt;

928 c. The purchaser, within 10 days after ~~of~~ removing the boat

35-00103-15

2015310__

929 or aircraft from this state Florida, furnishes ~~shall furnish~~ the
930 department with proof of removal in the form of receipts for
931 fuel, dockage, slippage, tie-down, or hangaring from outside the
932 state of Florida. The information ~~so~~ provided must clearly and
933 specifically identify the boat or aircraft;

934 d. The selling dealer, within 5 days after ~~of~~ the date of
935 sale, provides ~~shall provide~~ to the department a copy of the
936 sales invoice, closing statement, bills of sale, and the
937 original affidavit signed by the purchaser attesting that he or
938 she has read ~~the provisions of~~ this section;

939 e. The seller makes a copy of the affidavit a part of his
940 or her record for the period ~~as long as~~ required by s. 213.35;
941 and

942 f. ~~Unless~~ The nonresident purchaser of a boat of 5 net tons
943 of admeasurement or larger intends to remove the boat from this
944 state within 10 days after the date of purchase or if ~~when~~ the
945 boat is repaired or altered, within 20 days after completion of
946 the repairs or alterations, the nonresident purchaser applies
947 ~~shall apply~~ to the selling dealer for a decal that ~~which~~
948 authorizes the removal of the boat within 90 days after the date
949 of purchase ~~for removal of the boat~~. The nonresident purchaser
950 of a qualifying boat may apply to the selling dealer within 60
951 days after the date of purchase for an extension decal that
952 authorizes the boat to remain in this state for an additional 90
953 days, but not more than a total of 180 days, before the
954 nonresident purchaser must ~~is required to~~ pay the tax imposed by
955 this chapter. The department may ~~is authorized to~~ issue decals
956 in advance to dealers. The number of decals issued in advance to
957 a dealer must ~~shall~~ be consistent with the volume of the

35-00103-15

2015310__

958 dealer's past sales of boats which qualify under this sub-
959 subparagraph. The selling dealer or his or her agent shall mark
960 and affix the decals to qualifying boats in the manner
961 prescribed by the department before, ~~prior to~~ delivery of the
962 boat.

963 (I) The department may ~~is hereby authorized to~~ charge
964 dealers a fee sufficient to recover the costs of decals issued,
965 except that the extension decal shall cost \$425.

966 (II) The proceeds from the sale of decals shall ~~will~~ be
967 deposited into the administrative trust fund.

968 (III) Decals must ~~shall~~ display information that identifies
969 ~~to identify~~ the boat as a qualifying boat under this sub-
970 subparagraph, including, but not limited to, the decal's date of
971 expiration.

972 (IV) The department may ~~is authorized to~~ require dealers
973 who purchase decals to file reports with the department and may
974 prescribe all necessary records by rule. All such records are
975 subject to inspection by the department.

976 (V) A ~~Any~~ dealer or his or her agent who issues a decal
977 falsely, fails to affix a decal, mismarks the expiration date of
978 a decal, or fails to properly account for decals will be
979 considered prima facie to have committed a fraudulent act to
980 evade the tax and is ~~will be~~ liable for payment of the tax plus
981 a mandatory penalty of 200 percent of the tax, and commits ~~shall~~
982 ~~be liable for fine and punishment as provided by law for a~~
983 ~~conviction of a misdemeanor of the first degree, punishable as~~
984 provided in s. 775.082 or s. 775.083.

985 (VI) A ~~Any~~ nonresident purchaser of a boat who removes a
986 decal before ~~prior to~~ permanently removing the boat from the

35-00103-15

2015310__

987 state, or defaces, changes, modifies, or alters a decal in a
988 manner affecting its expiration date before ~~prior to~~ its
989 expiration, or who causes or allows the same to be done by
990 another, is ~~will be~~ considered prima facie to have committed a
991 fraudulent act to evade the tax, is ~~and will be~~ liable for
992 payment of the tax plus a mandatory penalty of 200 percent of
993 the tax, and commits ~~shall be liable for fine and punishment as~~
994 ~~provided by law for a conviction of~~ a misdemeanor of the first
995 degree, punishable as provided in s. 775.082 or s. 775.083.

996 (VII) The department may ~~is authorized to~~ adopt rules
997 ~~necessary~~ to administer and enforce this subparagraph and to
998 publish the necessary forms and instructions.

999 ~~(VIII) The department is hereby authorized to adopt~~
1000 ~~emergency rules pursuant to s. 120.54(4) to administer and~~
1001 ~~enforce the provisions of this subparagraph.~~

1002 g. If the purchaser fails to remove the qualifying boat
1003 from this state within the maximum 180 days after purchase or a
1004 nonqualifying boat or an aircraft from this state within 10 days
1005 after purchase or, if ~~when~~ the boat or aircraft is repaired or
1006 altered, within 20 days after completion of such repairs or
1007 alterations, or permits the boat or aircraft to return to this
1008 state within 6 months after ~~from~~ the date of departure, except
1009 as provided in s. 212.08(7)(fff), or if the purchaser fails to
1010 furnish the department with ~~any of~~ the documentation required by
1011 sub-subparagraph f. ~~this subparagraph~~ within the prescribed time
1012 period, the purchaser is ~~shall be~~ liable for use tax on the cost
1013 price of the boat or aircraft and, ~~in addition thereto,~~ payment
1014 of a penalty to the department ~~of Revenue~~ equal to the tax
1015 payable. This penalty is ~~shall be~~ in lieu of the penalty imposed

35-00103-15

2015310__

1016 by s. 212.12(2). The maximum 180-day period following the sale
1017 of a qualifying boat tax-exempt to a nonresident may not be
1018 tolled ~~for any reason~~.

1019 (b) At the rate of 6 percent of the cost price of each item
1020 or article of tangible personal property, if it ~~when the same~~ is
1021 not sold but is used, consumed, distributed, or stored for use
1022 or consumption in this state; however, for tangible property
1023 originally purchased exempt from tax for use exclusively for
1024 lease and which is converted to the owner's own use, tax may be
1025 paid on the fair market value of the property at the time of
1026 conversion. If the fair market value of the property cannot be
1027 determined, use tax at the time of conversion shall be based on
1028 the owner's acquisition cost. ~~Under no circumstances may~~ The
1029 aggregate amount of sales tax from leasing the property and use
1030 tax due at the time of conversion may not be less than the total
1031 sales tax that would have been due on the original acquisition
1032 cost paid by the owner.

1033 (c) At the rate of 6 percent of the gross proceeds derived
1034 from the lease or rental of tangible personal property, ~~as~~
1035 ~~defined herein; however, the following special provisions apply~~
1036 ~~to the lease or rental of motor vehicles:~~

1037 ~~1. When a motor vehicle is leased or rented for a period of~~
1038 ~~less than 12 months:~~

1039 ~~a. If the motor vehicle is rented in Florida, the entire~~
1040 ~~amount of such rental is taxable, even if the vehicle is dropped~~
1041 ~~off in another state.~~

1042 ~~b. If the motor vehicle is rented in another state and~~
1043 ~~dropped off in Florida, the rental is exempt from Florida tax.~~

1044 ~~2. Except as provided in subparagraph 3., for the lease or~~

35-00103-15

2015310__

1045 ~~rental of a motor vehicle for a period of not less than 12~~
1046 ~~months, sales tax is due on the lease or rental payments if the~~
1047 ~~vehicle is registered in this state; provided, however, that no~~
1048 ~~tax shall be due if the taxpayer documents use of the motor~~
1049 ~~vehicle outside this state and tax is being paid on the lease or~~
1050 ~~rental payments in another state.~~

1051 ~~3. The tax imposed by this chapter does not apply to the~~
1052 ~~lease or rental of a commercial motor vehicle as defined in s.~~
1053 ~~316.003(66)(a) to one lessee or rentee for a period of not less~~
1054 ~~than 12 months when tax was paid on the purchase price of such~~
1055 ~~vehicle by the lessor. To the extent tax was paid with respect~~
1056 ~~to the purchase of such vehicle in another state, territory of~~
1057 ~~the United States, or the District of Columbia, the Florida tax~~
1058 ~~payable shall be reduced in accordance with the provisions of s.~~
1059 ~~212.06(7). This subparagraph shall only be available when the~~
1060 ~~lease or rental of such property is an established business or~~
1061 ~~part of an established business or the same is incidental or~~
1062 ~~germane to such business.~~

1063 ~~(d) At the rate of 6 percent of the lease or rental price~~
1064 ~~paid by a lessee or rentee, or contracted or agreed to be paid~~
1065 ~~by a lessee or rentee, to the owner of the tangible personal~~
1066 ~~property.~~

1067 ~~(e)1. At the rate of 6 percent on charges for:~~

1068 ~~1.a. Prepaid calling arrangements. The tax on charges for~~
1069 ~~prepaid calling arrangements shall be collected at the time of~~
1070 ~~sale and remitted by the selling dealer.~~

1071 ~~a.(I) "Prepaid calling arrangement" has the same meaning as~~
1072 ~~provided in s. 202.11.~~

1073 ~~b.(II) If The sale or recharge of the prepaid calling~~

35-00103-15

2015310__

1074 arrangement is ~~does not take place at the dealer's place of~~
1075 ~~business, it shall be deemed to take have taken place in~~
1076 accordance at the customer's shipping address or, if no item is
1077 ~~shipped, at the customer's address or the location associated~~
1078 with s. 212.06(17) the customer's mobile telephone number.

1079 c.~~(III)~~ The sale or recharge of a prepaid calling
1080 arrangement shall be treated as a sale of tangible personal
1081 property for purposes of this chapter, regardless of whether a
1082 tangible item evidencing such arrangement is furnished to the
1083 purchaser, and such sale in ~~within~~ this state subjects the
1084 selling dealer to the jurisdiction of this state for purposes of
1085 this subsection.

1086 d.~~(IV)~~ No additional tax under this chapter or chapter 202
1087 is due or payable if a purchaser of a prepaid calling
1088 arrangement who has paid tax under this chapter on the sale or
1089 recharge of such arrangement applies one or more units of the
1090 prepaid calling arrangement to obtain communications services as
1091 described in s. 202.11(9)(b)3., other services that are not
1092 communications services, or products.

1093 2.b. The installation of telecommunication and telegraphic
1094 equipment.

1095 3.e. Electrical power or energy, except that the tax rate
1096 for charges for electrical power or energy is 4.35 percent.
1097 Charges for electrical power and energy do not include taxes
1098 imposed under ss. 166.231 and 203.01(1)(a)3.

1099
1100 2. Section 212.17(3), regarding credit for tax paid on charges
1101 subsequently found to be worthless, is equally applicable to any
1102 tax paid under this section on charges for prepaid calling

35-00103-15

2015310__

1103 arrangements, telecommunication or telegraph services, or
1104 electric power subsequently found to be uncollectible. As used
1105 in this paragraph, the term "charges" does not include an ~~any~~
1106 excise or similar tax levied by the Federal Government, a
1107 political subdivision of this state, or a municipality upon the
1108 purchase, sale, or recharge of prepaid calling arrangements or
1109 upon the purchase or sale of telecommunication, television
1110 system program, or telegraph service or electric power, which
1111 ~~tax~~ is collected by the seller from the purchaser.

1112 (f) At the rate of 6 percent on the sale, rental, use,
1113 consumption, or storage for use in this state of machines and
1114 equipment, and parts and accessories therefor, used in
1115 manufacturing, processing, compounding, producing, mining, or
1116 quarrying personal property for sale or to be used in furnishing
1117 communications, transportation, or public utility services.

1118 (g)~~1.~~ At the rate of 6 percent on the retail price of
1119 newspapers and magazines sold or used in Florida. However,

1120 ~~2.~~ notwithstanding any other provision ~~provisions~~ of this
1121 chapter, inserts of printed materials which are distributed with
1122 a newspaper or magazine are a component part of the newspaper or
1123 magazine, and ~~neither~~ the sale or ~~nor~~ use of such inserts is not
1124 subject to tax if ~~when~~:

1125 ~~1.a.~~ Printed by a newspaper or magazine publisher or
1126 commercial printer and distributed as a component part of a
1127 newspaper or magazine, which means that the items after being
1128 printed are delivered directly to a newspaper or magazine
1129 publisher by the printer for inclusion in editions of the
1130 distributed newspaper or magazine;

1131 ~~2.b.~~ Such publications are labeled as part of the

35-00103-15

2015310__

1132 designated newspaper or magazine publication into which they are
1133 to be inserted; and

1134 ~~3.e.~~ The purchaser of the insert presents a resale
1135 certificate to the vendor stating that the inserts are to be
1136 distributed as a component part of a newspaper or magazine.

1137 (h)~~1.~~ ~~A tax is imposed~~ At the rate of 4 percent on the
1138 charges for the use of coin-operated amusement machines.

1139 1. The tax shall be calculated by dividing the gross
1140 receipts from such charges for the applicable reporting period
1141 by a divisor, ~~determined as provided in this subparagraph,~~ to
1142 compute gross taxable sales, and then subtracting gross taxable
1143 sales from gross receipts to arrive at the amount of tax due.
1144 For counties that do not impose a discretionary sales surtax,
1145 the divisor is ~~equal to~~ 1.04; for counties that impose a 0.5
1146 percent discretionary sales surtax, the divisor is ~~equal to~~
1147 1.045; for counties that impose a 1 percent discretionary sales
1148 surtax, the divisor is ~~equal to~~ 1.050; and for counties that
1149 impose a 2 percent sales surtax, the divisor is ~~equal to~~ 1.060.
1150 If a county imposes a discretionary sales surtax that is not
1151 listed in this subparagraph, the department shall make the
1152 applicable divisor available in an electronic format or
1153 otherwise. Additional divisors must ~~shall~~ bear the same
1154 mathematical relationship to the next higher and next lower
1155 divisors as the new surtax rate bears to the next higher and
1156 next lower surtax rates for which divisors have been
1157 established. If ~~When~~ a machine is activated by a slug, token,
1158 coupon, or ~~any~~ similar device that ~~which~~ has been purchased, the
1159 tax is on the price paid by the user of the device for such
1160 device.

35-00103-15

2015310__

1161 2. As used in this paragraph, the term "operator" means a
1162 ~~any~~ person who possesses a coin-operated amusement machine for
1163 the purpose of generating sales through that machine and who is
1164 responsible for removing the receipts from the machine.

1165 a. If the owner of the machine is also the operator of it,
1166 he or she is ~~shall be~~ liable for payment of the tax without any
1167 deduction for rent or a license fee paid to a location owner for
1168 the use of ~~any~~ real property on which the machine is located.

1169 b. If the owner or lessee of the machine is also its
1170 operator, he or she is ~~shall be~~ liable for payment of the tax on
1171 the purchase or lease of the machine, as well as the tax on
1172 sales generated through the machine.

1173 c. If the proprietor of the business where the machine is
1174 located does not own the machine, he or she shall be deemed ~~to~~
1175 ~~be~~ the lessee and operator of the machine and is responsible for
1176 the payment of the tax on sales, unless such responsibility is
1177 otherwise provided for in a written agreement between him or her
1178 and the machine owner.

1179 3.~~a.~~ An operator of a coin-operated amusement machine may
1180 not operate or cause to be operated in this state ~~any~~ such
1181 machine until the operator registers ~~has registered~~ with the
1182 department, applies to the department for an identifying
1183 certificate, and ~~has~~ conspicuously displays such ~~displayed an~~
1184 identifying certificate on the premises where the coin-operated
1185 amusement machines are being operated ~~issued by the department.~~
1186 ~~The identifying certificate shall be issued by the department~~
1187 ~~upon application from the operator.~~ The identifying certificate
1188 must ~~shall~~ include a unique number, ~~and the certificate shall be~~
1189 permanently marked with the operator's name, the operator's

35-00103-15

2015310__

1190 sales tax number, and the maximum number of machines to be
1191 operated under the certificate. An identifying certificate may
1192 ~~shall~~ not be transferred from one operator to another. ~~The~~
1193 ~~identifying certificate must be conspicuously displayed on the~~
1194 ~~premises where the coin-operated amusement machines are being~~
1195 ~~operated.~~

1196 a.b. The operator of the machine must obtain an identifying
1197 certificate before the machine is first operated in the state
1198 and by July 1 of each year thereafter. The annual fee for the
1199 ~~each~~ certificate shall be based on the number of machines
1200 identified on the application times \$30 and is due and payable
1201 upon applying application for the identifying device. The
1202 application must ~~shall~~ contain the operator's name, sales tax
1203 number, business address where the machines are being operated,
1204 and the number of machines being operated ~~in operation~~ at that
1205 place of business ~~by the operator~~. An ~~No~~ operator may not
1206 operate more machines than are listed on the certificate. A new
1207 certificate is required if more machines are to be ~~being~~
1208 operated at that location than are listed on the certificate.
1209 The fee for the new certificate shall be based on the number of
1210 additional machines identified on the application form times
1211 \$30.

1212 b.e. A penalty of \$250 per machine is imposed on the
1213 operator for failing to properly obtain and display the required
1214 identifying certificate. A penalty of \$250 is imposed on the
1215 lessee of a ~~any~~ machine placed in a place of business without a
1216 valid proper current identifying certificate. Such penalties are
1217 ~~shall apply~~ in addition to all other applicable taxes, interest,
1218 and penalties.

35-00103-15

2015310__

1219 ~~c.d.~~ Operators of coin-operated amusement machines must
 1220 obtain a separate sales and use tax certificate of registration
 1221 for each county in which such machines are located. One sales
 1222 and use tax certificate of registration is sufficient for all of
 1223 the operator's machines within a single county.

1224 4. ~~The provisions of~~ This paragraph does ~~de~~ not apply to
 1225 coin-operated amusement machines owned and operated by churches
 1226 or synagogues.

1227 5. In addition to ~~any~~ other penalties imposed by this
 1228 chapter, a person who knowingly and willfully violates a ~~any~~
 1229 provision of this paragraph commits a misdemeanor of the second
 1230 degree, punishable as provided in s. 775.082 or s. 775.083.

1231 6. The department may adopt rules necessary to administer
 1232 ~~the provisions of~~ this paragraph.

1233 (i)1. At the rate of 6 percent on charges for all:

1234 a. Investigation services ~~Detective~~, security guards and
 1235 patrol services ~~burglar protection~~, armored car services, and
 1236 security system ~~other protection~~ services, ~~(NAICS National~~
 1237 ~~Numbers 561611, 561612, 561613, and 561621, respectively)~~. A ~~Any~~
 1238 law enforcement officer, as defined in s. 943.10, who is
 1239 performing approved duties as determined by his or her local law
 1240 enforcement agency in his or her capacity as a law enforcement
 1241 officer, and who is subject to the direct and immediate command
 1242 of the ~~his or her~~ law enforcement agency, and wearing a ~~in the~~
 1243 law enforcement officer's uniform ~~as~~ authorized by the ~~his or~~
 1244 ~~her~~ law enforcement agency, is performing law enforcement and
 1245 public safety services and is not performing investigation
 1246 services ~~detective~~, security guards and patrol services ~~burglar~~
 1247 ~~protection~~, armored car services, or security system ~~other~~

35-00103-15

2015310__

1248 ~~protective~~ services, if the law enforcement officer is
 1249 performing his or her approved duties in a geographical area in
 1250 which the law enforcement officer has arrest jurisdiction. Such
 1251 law enforcement and public safety services are not subject to
 1252 tax irrespective of whether the duty is characterized as "extra
 1253 duty," "off-duty," or "secondary employment," and irrespective
 1254 of whether the officer is paid directly or through the officer's
 1255 agency by an outside source. The term "law enforcement officer"
 1256 includes a full-time or part-time law enforcement officer
 1257 ~~officers,~~ and an any auxiliary law enforcement officer if the
 1258 ~~when such~~ auxiliary law enforcement officer is working under the
 1259 direct supervision of a full-time or part-time law enforcement
 1260 officer.

1261 b. Janitorial services ~~Nonresidential cleaning,~~ excluding
 1262 cleaning of the interiors of transportation equipment, and
 1263 nonresidential building exterminating and pest control services,
 1264 ~~(NAICS National Numbers 561710 and 561720 and 561710,~~
 1265 respectively).

1266 2. As used in this paragraph, "NAICS" means those
 1267 classifications contained in the North American Industry
 1268 Classification System, as published in 2012 ~~2007~~ by the Office
 1269 of Management and Budget, Executive Office of the President.

1270 3. Charges for investigation services ~~detective,~~ security
 1271 guards and patrol services ~~burglar protection,~~ armored car
 1272 services, and security system ~~other protection security~~ services
 1273 performed in this state but used outside this state are exempt
 1274 from taxation. Charges for investigation services ~~detective,~~
 1275 security guards and patrol services ~~burglar protection,~~ armored
 1276 car services, and security system ~~other protection security~~

35-00103-15

2015310__

1277 services performed outside this state and used in this state are
1278 subject to tax.

1279 4. If a transaction involves both the sale or use of a
1280 service taxable under this paragraph and the sale or use of a
1281 service or ~~any~~ other item not taxable under this chapter, the
1282 consideration paid must be separately identified and stated with
1283 respect to the taxable and exempt portions of the transaction or
1284 the entire transaction is ~~shall be~~ presumed taxable. The burden
1285 is ~~shall be~~ on the seller of the service or the purchaser of the
1286 service, as ~~whichever~~ applicable, to overcome this presumption
1287 by providing documentary evidence as to which portion of the
1288 transaction is exempt from tax. The department may ~~is authorized~~
1289 ~~to~~ adjust the amount of consideration identified as the taxable
1290 and exempt portions of the transaction; however, a determination
1291 that the taxable and exempt portions are inaccurately stated and
1292 that the adjustment is applicable must be supported by
1293 substantial competent evidence.

1294 5. Each seller of services subject to sales tax pursuant to
1295 this paragraph shall maintain a monthly log showing each
1296 transaction for which sales tax was not collected because the
1297 services meet the requirements of subparagraph 3. for out-of-
1298 state use. The log must identify the purchaser's name, location
1299 and mailing address, and federal employer identification number,
1300 if a business, or ~~the~~ social security number, if an individual,
1301 the service sold, the price of the service, the date of sale,
1302 the reason for the exemption, and the sales invoice number. The
1303 monthly log shall be maintained pursuant to the same
1304 requirements and subject to the same penalties imposed for the
1305 keeping of similar records pursuant to this chapter.

35-00103-15

2015310__

1306 (j)1. Notwithstanding any other provision of this chapter,
1307 ~~there is hereby levied~~ a tax on the sale, use, consumption, or
1308 storage for use in this state of a any coin or currency, whether
1309 in circulation or not, is levied if, ~~when~~ such coin or currency:

1310 a. Is not legal tender;

1311 b. If legal tender, is sold, exchanged, or traded at a rate
1312 in excess of its face value; or

1313 c. Is sold, exchanged, or traded at a rate based on its
1314 precious metal content.

1315 2. Such tax shall be at a rate of 6 percent of the price at
1316 which the coin or currency is sold, exchanged, or traded, except
1317 that such tax may not be levied on, ~~with respect to~~ a coin or
1318 currency that which is legal tender of the United States and
1319 that which is sold, exchanged, or traded, ~~such tax shall not be~~
1320 ~~levied~~.

1321 3. ~~There are exempt from this tax~~ Exchanges of coins or
1322 currency that which are in general circulation in, and legal
1323 tender of, one nation for coins or currency that which are in
1324 general circulation in, and legal tender of, another nation if
1325 ~~when~~ exchanged solely for use as legal tender and at an exchange
1326 rate based on the relative value of each as a medium of
1327 exchange, are exempt from the tax.

1328 4. With respect to a any transaction that involves the sale
1329 of coins or currency taxable under this paragraph in which the
1330 taxable amount represented by the sale of such coins or currency
1331 exceeds \$500, the entire amount ~~represented by the sale of such~~
1332 sale coins or currency is exempt from the tax ~~imposed under this~~
1333 ~~paragraph~~. The dealer must maintain proper documentation, as
1334 prescribed by rule of the department, to identify that portion

35-00103-15

2015310__

1335 of a transaction which involves the sale of coins or currency
1336 and is exempt under this subparagraph.

1337 (k) At the rate of 6 percent of the sales price of each
1338 gallon of diesel fuel not taxed under chapter 206 purchased for
1339 use in a vessel, except dyed diesel fuel that is exempt pursuant
1340 to s. 212.08(4)(a)4.

1341 (l) Florists located in this state are liable for sales tax
1342 on sales to retail customers regardless of where or by whom the
1343 items sold are to be delivered. Florists located in this state
1344 are not liable for sales tax on payments received from other
1345 florists for items delivered to customers in this state.

1346 (m) Operators of game concessions or other concessionaires
1347 who customarily award tangible personal property as prizes may,
1348 in lieu of paying tax on the cost price of such property, pay
1349 tax on 25 percent of the gross receipts from such concession
1350 activity.

1351 (2) The tax shall be collected by the dealer, ~~as defined~~
1352 ~~herein~~, and remitted by the dealer to the state at the time and
1353 in the manner as hereinafter provided.

1354 (3) The tax so levied is in addition to all other taxes,
1355 whether levied in the form of excise, license, or privilege
1356 taxes, and in addition to all other fees and taxes levied.

1357 ~~(4) The tax imposed pursuant to this chapter shall be due~~
1358 ~~and payable according to the brackets set forth in s. 212.12.~~

1359 (4) ~~(5)~~ Notwithstanding any other provision of this chapter,
1360 the maximum amount of tax imposed under this chapter and
1361 collected on each sale or use of a boat in this state may not
1362 exceed \$18,000.

1363 Section 6. Subsection (6) of section 212.0506, Florida

35-00103-15

2015310__

1364 Statutes, is amended to read:

1365 212.0506 Taxation of service warranties.—

1366 ~~(6) This tax shall be due and payable according to the~~
1367 ~~brackets set forth in s. 212.12.~~

1368 Section 7. Section 212.054, Florida Statutes, is amended to
1369 read:

1370 212.054 Discretionary sales surtax; limitations,
1371 administration, and collection.—

1372 (1) A ~~No~~ general excise tax on sales may not ~~shall~~ be
1373 levied by the governing body of a ~~any~~ county unless specifically
1374 authorized under ~~in~~ s. 212.055. Such ~~Any general~~ excise tax ~~on~~
1375 ~~sales authorized pursuant to said section~~ shall be administered
1376 and collected exclusively as provided in this section.

1377 (2) (a) The tax imposed by the governing body of a ~~any~~
1378 county authorized to so levy pursuant to s. 212.055 is ~~shall be~~
1379 a discretionary surtax on all transactions occurring in the
1380 county which ~~transactions~~ are subject to the state tax imposed
1381 on sales, use, services, rentals, admissions, and other
1382 transactions by this chapter and communications services as
1383 defined for purposes of chapter 202. The surtax, if levied,
1384 shall be computed as the applicable rate or rates authorized
1385 pursuant to s. 212.055 times the amount of taxable sales and
1386 taxable purchases representing such transactions. If the surtax
1387 is levied on the sale of an item of tangible personal property
1388 or on the sale of a service, the surtax shall be computed by
1389 multiplying the rate imposed by the county within which the sale
1390 occurs by the amount of the taxable sale. The sale of an item of
1391 tangible personal property or the sale of a service is not
1392 subject to the surtax if the property, the service, or the

35-00103-15

2015310__

1393 tangible personal property representing the service is delivered
1394 within a county that does not impose a discretionary sales
1395 surtax.

1396 (b) However:

1397 1. The sales amount above \$5,000 on a motor vehicle,
1398 aircraft, boat, manufactured home, modular home, or mobile home
1399 is any item of tangible personal property shall not be subject
1400 to the surtax. However, charges for prepaid calling
1401 arrangements, as defined in s. 212.05(1)(e)1.a., shall be
1402 subject to the surtax. For purposes of administering the \$5,000
1403 limitation on an item of tangible personal property, if two or
1404 more taxable items of tangible personal property are sold to the
1405 same purchaser at the same time and, under generally accepted
1406 business practice or industry standards or usage, are normally
1407 sold in bulk or are items that, when assembled, comprise a
1408 working unit or part of a working unit, such items must be
1409 considered a single item for purposes of the \$5,000 limitation
1410 when supported by a charge ticket, sales slip, invoice, or other
1411 tangible evidence of a single sale or rental.

1412 2. In the case of utility services covering a period
1413 starting before and ending after the effective date of a surtax
1414 adoption, termination, or rate increase or decrease, the rate
1415 adoption, termination, increase, or decrease applies to the
1416 first billing period starting on or after the effective date of
1417 change billed on or after the effective date of any such surtax,
1418 the entire amount of the charge for utility services shall be
1419 subject to the surtax. In the case of utility services billed
1420 after the last day the surtax is in effect, the entire amount of
1421 the charge on said items shall not be subject to the surtax.

35-00103-15

2015310__

1422 ~~"Utility service,"~~ As used in this section, the term "utility
1423 service" does not include ~~any~~ communications services as defined
1424 in chapter 202.

1425 3. In the case of written contracts that ~~which~~ are signed
1426 before ~~prior to~~ the effective date of ~~any~~ such surtax for the
1427 construction of improvements to real property or for remodeling
1428 of existing structures, the surtax shall be paid by the
1429 contractor responsible for the performance of the contract.
1430 However, the contractor may apply for one refund of ~~any~~ such
1431 surtax paid on materials necessary for the completion of the
1432 contract. An ~~Any~~ application for refund must ~~shall~~ be made
1433 within ~~no later than~~ 15 months after ~~following~~ initial
1434 imposition of the surtax in that county. The application for
1435 refund shall be in the manner prescribed by the department by
1436 rule. A complete application must ~~shall~~ include proof of the
1437 written contract and of payment of the surtax, and. ~~The~~
1438 ~~application shall contain~~ a sworn statement, signed by the
1439 applicant or its representative, attesting to the validity of
1440 the application. The department shall, within 30 days after
1441 approval of a complete application, certify to the county
1442 information necessary for issuance of a refund to the applicant.
1443 Counties may ~~are hereby authorized to~~ issue refunds for this
1444 purpose and shall set aside from the proceeds of the surtax a
1445 sum sufficient to pay any refund lawfully due. A ~~Any~~ person who
1446 fraudulently obtains or attempts to obtain a refund pursuant to
1447 this subparagraph, in addition to being liable for repayment of
1448 the ~~any~~ refund fraudulently obtained plus a mandatory penalty of
1449 100 percent of the refund, commits ~~is guilty of~~ a felony of the
1450 third degree, punishable as provided in s. 775.082, s. 775.083,

35-00103-15

2015310__

1451 or s. 775.084.

1452 4. In the case of a ~~any~~ vessel, railroad, or motor vehicle
1453 common carrier entitled to partial exemption from tax imposed
1454 under this chapter pursuant to s. 212.08(4), (8), or (9), the
1455 basis for imposition of surtax is ~~shall be~~ the same as provided
1456 in s. 212.08 and the ratio shall be applied each month to total
1457 purchases in this state of property qualified for proration
1458 which is delivered or sold in the taxing county to establish the
1459 portion used and consumed in intracounty movement and subject to
1460 surtax.

1461 (3) Except as otherwise provided in this section, a surtax
1462 applies to a retail sale, lease, or rental of tangible personal
1463 property, a digital good, or a service if, under s. 212.06(17),
1464 the transaction occurs in a county that imposes a surtax under
1465 s. 212.055.

1466 (4) ~~(3)~~ In determining whether a transaction occurs in a
1467 county imposing a surtax ~~For the purpose of this section, a~~
1468 ~~transaction shall be deemed to have occurred in a county~~
1469 ~~imposing the surtax when:~~

1470 (a)1. The retail sale of a modular or manufactured home,
1471 not including a mobile home, occurs in the county to which the
1472 home is delivered ~~includes an item of tangible personal~~
1473 ~~property, a service, or tangible personal property representing~~
1474 ~~a service, and the item of tangible personal property, the~~
1475 ~~service, or the tangible personal property representing the~~
1476 ~~service is delivered within the county. If there is no~~
1477 ~~reasonable evidence of delivery of a service, the sale of a~~
1478 ~~service is deemed to occur in the county in which the purchaser~~
1479 ~~accepts the bill of sale.~~

35-00103-15

2015310__

1480 (b)2- The retail sale, excluding a lease or rental, of a
1481 motor vehicle that does not qualify as transportation equipment,
1482 as defined in s. 212.06(17), or the retail sale of a ~~of any~~
1483 ~~motor vehicle or~~ mobile home of a class or type that ~~which~~ is
1484 required to be registered in this state or in any other state
1485 occurs ~~shall be deemed to have occurred only~~ in the county
1486 identified ~~from as~~ the ~~residence~~ address of the purchaser on the
1487 registration or title document for the ~~such~~ property.

1488 (c)~~(b)~~ Admission charged for an event occurs ~~The event for~~
1489 ~~which an admission is charged is located~~ in the county in which
1490 the event is held.

1491 (d)~~(e)~~ A lease or rental of real property occurs in the
1492 county in which the real property is located ~~The consumer of~~
1493 ~~utility services is located in the county.~~

1494 (e)~~(d)~~1- The retail sale, excluding a lease or rental, of
1495 an aircraft that does not qualify as transportation equipment,
1496 as defined in s. 212.06(17), or of a boat of a class or type
1497 that is required to be registered, licensed, titled, or
1498 documented in this state or by the Federal Government occurs in
1499 the county to which the aircraft or boat is delivered. The user
1500 of an ~~any~~ aircraft or boat of a class or type that ~~which~~ is
1501 required to be registered, licensed, titled, or documented in
1502 this state or by the United States Government imported into the
1503 county for use, consumption, distribution, or storage to be used
1504 or consumed occurs in the county in which the user is located ~~in~~
1505 the county.

1506 1.2- Except as provided in s. 212.06(8)(b) ~~However, it is~~
1507 ~~shall be presumed that such items that are used outside the~~
1508 county imposing the surtax for 6 months or more ~~longer~~ before

35-00103-15

2015310__

1509 being imported into that ~~the~~ county were not purchased for use
1510 in that ~~the~~ county, ~~except as provided in s. 212.06(8)(b).~~

1511 ~~2.3.~~ This paragraph does not apply to the use or
1512 consumption of items on ~~upon~~ which a like tax of equal or
1513 greater amount has been lawfully imposed and paid outside the
1514 county.

1515 ~~(f)(e)~~ The purchase ~~purchaser~~ of a ~~any~~ motor vehicle or
1516 mobile home of a class or type that ~~which~~ is required to be
1517 registered in this state occurs in the county identified from
1518 the residential address of the purchaser ~~is a resident of the~~
1519 ~~taxing county as determined by the address appearing on or to be~~
1520 ~~reflected~~ on the registration document for the ~~such~~ property.

1521 ~~(g)(f)1.~~ The use, consumption, distribution, or storage of
1522 a ~~Any~~ motor vehicle or mobile home of a class or type that ~~which~~
1523 is required to be registered in this state and that is imported
1524 from another state occurs in the county into which it is
1525 imported into the taxing county by a user residing therein for
1526 ~~the purpose of use, consumption, distribution, or storage in the~~
1527 ~~taxing county.~~

1528 ~~2.~~ However, it is ~~shall be~~ presumed that such items that
1529 are used outside the taxing county for 6 months or longer before
1530 being imported into the county were not purchased for use in the
1531 county.

1532 ~~(g)~~ ~~The real property which is leased or rented is located~~
1533 ~~in the county.~~

1534 ~~(h)~~ A ~~The~~ transient rental transaction occurs in the county
1535 in which the rental property is located.

1536 ~~(i)~~ ~~The delivery of any aircraft or boat of a class or type~~
1537 ~~which is required to be registered, licensed, titled, or~~

35-00103-15

2015310__

1538 ~~documented in this state or by the United States Government is~~
1539 ~~to a location in the county. However, this paragraph does not~~
1540 ~~apply to the use or consumption of items upon which a like tax~~
1541 ~~of equal or greater amount has been lawfully imposed and paid~~
1542 ~~outside the county.~~

1543 (i)~~(j)~~ A transaction occurs in a county imposing a surtax
1544 if the dealer owing a use tax on purchases or leases is located
1545 in that the county.

1546 ~~(k) The delivery of tangible personal property other than~~
1547 ~~that described in paragraph (d), paragraph (e), or paragraph (f)~~
1548 ~~is made to a location outside the county, but the property is~~
1549 ~~brought into the county within 6 months after delivery, in which~~
1550 ~~event, the owner must pay the surtax as a use tax.~~

1551 (j)~~(l)~~ The use of a coin-operated amusement or vending
1552 machine occurs is located in the county in which the machine is
1553 located.

1554 (k)~~(m)~~ An The florist taking the original order taken by a
1555 florist for the sale of to sell tangible personal property
1556 occurs is located in the county in which the florist taking the
1557 order is located, notwithstanding any other provision of this
1558 section.

1559 (5)~~(4)~~~~(a)~~ The department shall administer, collect, and
1560 enforce the tax authorized under s. 212.055 pursuant to the same
1561 procedures used in the administration, collection, and
1562 enforcement of the general state sales tax imposed under the
1563 provisions of this chapter, except as provided in this section.
1564 The provisions of this chapter regarding interest and penalties
1565 on delinquent taxes shall apply to the surtax. Discretionary
1566 sales surtaxes may shall not be included in the computation of

35-00103-15

2015310__

1567 estimated taxes pursuant to s. 212.11. Notwithstanding any other
1568 provision of law, a dealer need not separately state the amount
1569 of the surtax on the charge ticket, sales slip, invoice, or
1570 other tangible evidence of sale.

1571 (a) As used in ~~For the purposes of~~ this section and s.
1572 212.055, the "proceeds" of a ~~any~~ surtax means all funds
1573 collected and received by the department pursuant to a specific
1574 authorization and levy under s. 212.055, including ~~any~~ interest
1575 and penalties on delinquent surtaxes.

1576 (b) The proceeds of a discretionary sales surtax collected
1577 by the selling dealer located in a county imposing the surtax
1578 shall be returned, less the cost of administration, to the
1579 county where the selling dealer is located. The proceeds shall
1580 be transferred to the Discretionary Sales Surtax Clearing Trust
1581 Fund. A separate account shall be established in the trust fund
1582 for each county imposing a discretionary surtax. The amount
1583 deducted for the costs of administration may not exceed 3
1584 percent of the total revenue generated for all counties levying
1585 a surtax authorized under ~~in~~ s. 212.055. The amount deducted for
1586 the costs of administration may be used only for costs that are
1587 solely and directly attributable to the surtax. The total cost
1588 of administration shall be prorated among those counties levying
1589 the surtax based on ~~the basis of~~ the amount collected for a
1590 particular county compared to the total amount collected for all
1591 counties. The department shall distribute the moneys in the
1592 trust fund to the appropriate counties each month, unless
1593 otherwise provided in s. 212.055.

1594 (c) ~~1. A~~ A ~~Any~~ dealer located in a county that does not impose
1595 a discretionary sales surtax but who collects the surtax due to

35-00103-15

2015310__

1596 sales of tangible personal property or services delivered
1597 outside the county shall remit monthly the proceeds of the
1598 surtax to the department to be deposited into an account in the
1599 Discretionary Sales Surtax Clearing Trust Fund which is separate
1600 from the county surtax collection accounts. The department shall
1601 distribute funds in this account using a distribution factor
1602 determined for each county that levies a surtax and multiplied
1603 by the amount of funds in the account and available for
1604 distribution.

1605 1. The distribution factor for each county equals the
1606 product of:

1607 a. The county's latest official population determined
1608 pursuant to s. 186.901;

1609 b. The county's rate of surtax; and

1610 c. The number of months the county has levied a surtax
1611 during the most recent distribution period, + divided by the sum
1612 of all such products of the counties levying the surtax during
1613 the most recent distribution period.

1614 2. The department shall compute distribution factors for
1615 eligible counties once each quarter and make appropriate
1616 quarterly distributions.

1617 3. A county that fails to timely provide the information
1618 required by this section to the department authorizes the
1619 department, ~~by such action,~~ to use the best information
1620 available to it in distributing surtax revenues to the county.
1621 If this information is unavailable to the department, the
1622 department may partially or entirely disqualify the county from
1623 receiving surtax revenues under this paragraph. A county that
1624 fails to provide timely information waives its right to

35-00103-15

2015310__

1625 challenge the department's determination of the county's share,
1626 if any, of revenues provided under this paragraph.

1627 ~~(5) No discretionary sales surtax or increase or decrease~~
1628 ~~in the rate of any discretionary sales surtax shall take effect~~
1629 ~~on a date other than January 1. No discretionary sales surtax~~
1630 ~~shall terminate on a day other than December 31.~~

1631 (6) The governing body of a any county levying a
1632 discretionary sales surtax shall enact an ordinance levying the
1633 surtax in accordance with the procedures described in s.
1634 125.66(2).

1635 (7) ~~(a)~~ An adoption, a repeal, or a rate change of a surtax
1636 by the governing body of a any county levying a discretionary
1637 sales surtax or the school board of a any county levying the
1638 school capital outlay surtax authorized by s. 212.055(6) is
1639 effective on April 1.

1640 (a) A county or school board that adopts, repeals, or
1641 changes the rate of such surtax shall notify the department
1642 within 10 days after final adoption by ordinance or referendum
1643 of an imposition, termination, or rate change of the surtax, but
1644 no later than the October 20 immediately preceding the April 1
1645 November 16 prior to the effective date. The notice must specify
1646 the time period during which the surtax is will be in effect and
1647 the rate, and must include a copy of the ordinance and such
1648 other information as the department requires by rule. Failure to
1649 timely provide such notification to the department shall result
1650 in the delay of the effective date for a period of 1 year.

1651 (b) In addition to the notification required by paragraph
1652 (a), the governing body of a any county proposing to levy a
1653 discretionary sales surtax or the school board of a any county

35-00103-15

2015310__

1654 proposing to levy the school capital outlay surtax authorized by
1655 s. 212.055(6) shall notify the department by October 1 if the
1656 referendum or consideration of the ordinance that would result
1657 in imposition, termination, or rate change of the surtax is
1658 scheduled to occur on or after October 1 of that year. Failure
1659 to timely provide such notification to the department shall
1660 result in the delay of the effective date for ~~a period of 1~~
1661 year.

1662 (c) The department shall provide notice to affected sellers
1663 of the adoption, repeal, or rate change of the surtax by the
1664 February 1 immediately preceding the April 1 effective date.

1665 (d) Notwithstanding the date set in an ordinance for the
1666 termination of a surtax, a surtax may terminate only on March
1667 31. A surtax imposed before January 1, 2014, for which an
1668 ordinance provides a different termination date, also terminates
1669 on the March 31 after the termination date established in the
1670 ordinance.

1671 (8) With respect to a ~~any~~ motor vehicle or mobile home of a
1672 class or type that ~~which~~ is required to be registered in this
1673 state, the tax due on a transaction occurring in the taxing
1674 county ~~as herein provided~~ shall be collected from the purchaser
1675 or user incident to the titling and registration of such
1676 property, irrespective of whether such titling or registration
1677 occurs in the taxing county.

1678 (9) The department may certify vendor databases and shall
1679 purchase or otherwise make available a database or databases,
1680 singly or in combination, which describe boundary changes for
1681 all taxing jurisdictions, including a description of the change
1682 and the effective date of a boundary change; provide all sales

35-00103-15

2015310__

1683 and use tax rates by jurisdiction; assign to each five-digit and
1684 nine-digit zip code the proper rate and jurisdiction, and apply
1685 the lowest combined rate imposed in the zip code if the area
1686 includes more than one tax rate in any level of taxing
1687 jurisdiction; and use address-based boundary database records
1688 for assigning taxing jurisdictions and associated tax rates.

1689 (a) A seller or certified service provider that collects
1690 and remits the state tax and local tax imposed by this chapter
1691 shall be held harmless from tax, interest, and penalties due
1692 solely as a result of relying on erroneous data on tax rates,
1693 boundaries, or taxing jurisdiction assignments provided by the
1694 state if the seller or certified service provider exercises due
1695 diligence when employing an electronic database provided by the
1696 department under this subsection or employing a state-certified
1697 database to determine the taxing jurisdiction and tax rate for a
1698 transaction.

1699 (b) If a seller or certified service provider is unable to
1700 determine the applicable rate and jurisdiction using an address-
1701 based database record after exercising due diligence, the seller
1702 or certified service provider may apply the applicable rate
1703 associated with the purchaser's nine-digit zip code.

1704 (c) If a nine-digit zip code designation is not available
1705 for a street address, or if a seller or certified service
1706 provider is unable to determine the nine-digit zip code
1707 designation applicable to a purchase after exercising due
1708 diligence, the seller or certified service provider may apply
1709 the rate associated with the five-digit zip code.

1710 (d) There is a rebuttable presumption that a seller or
1711 certified service provider has exercised due diligence if the

35-00103-15

2015310__

1712 seller or certified service provider has attempted to determine:

1713 1. The tax rate and jurisdiction by using state-certified
1714 software that makes this assignment from the street address and
1715 zip code information applicable to the purchase; or

1716 2. The nine-digit zip code designation by using state-
1717 certified software that makes this designation from the street
1718 address and the five-digit zip code applicable to a purchase.

1719 (e) If a seller or certified service provider does not use
1720 one of the methods specified in paragraph (a), the seller or
1721 certified service provider may be held liable to the department
1722 for tax, interest, and penalties that are due for charging and
1723 collecting the incorrect amount of tax.

1724 (10) A purchaser shall be held harmless from tax, interest,
1725 and penalties for having failed to pay the amount of sales or
1726 use tax due solely because:

1727 (a) The seller or certified service provider relied on
1728 erroneous data on tax rates, boundaries, or taxing jurisdiction
1729 assignments provided by the department;

1730 (b) A purchaser holding a direct-pay permit relied on
1731 erroneous data on tax rates, boundaries, or taxing jurisdiction
1732 assignments provided by the department; or

1733 (c) A purchaser relied on erroneous data supplied in a
1734 database described in paragraph (9) (a).

1735 (11) A seller is not liable for failing to collect tax at
1736 the new tax rate if:

1737 (a) The new rate takes effect within 30 days after the new
1738 rate is enacted;

1739 (b) The seller collected the tax at the preceding rate;

1740 (c) The seller's failure to collect the tax at the new rate

35-00103-15

2015310__

1741 does not extend beyond 30 days after the enactment of the new
1742 rate; and

1743 (d) The seller did not fraudulently fail to collect at the
1744 new rate or solicit purchasers based on the preceding rate.

1745 Section 8. Paragraph (c) of subsection (2) and subsections
1746 (3) and (5) of section 212.06, Florida Statutes, are amended,
1747 and subsection (17) is added to that section, to read:

1748 212.06 Sales, storage, use tax; collectible from dealers;
1749 "dealer" defined; dealers to collect from purchasers;
1750 legislative intent as to scope of tax.—

1751 (2)

1752 (c) The term "dealer" is further defined to mean a every
1753 person, as used in this chapter, who sells at retail or who
1754 offers for sale at retail, or who has in his or her possession
1755 for sale at retail; ~~or~~ for use, consumption, or distribution; or
1756 for storage to be used or consumed in this state, tangible
1757 personal property ~~as defined herein, including a retailer who~~
1758 ~~transacts a mail order sale.~~

1759 (3) (a) Except as provided in paragraph (b), every dealer
1760 making sales, whether within or outside the state, of tangible
1761 personal property for distribution, storage, or use or other
1762 consumption, in this state, shall, at the time of making sales,
1763 collect the tax imposed by this chapter from the purchaser.

1764 (b) Notwithstanding subsection (17), a purchaser of direct
1765 mail who is not a holder of a direct-pay permit shall, in
1766 conjunction with the purchase, provide a direct-mail form or
1767 information to the seller to show the jurisdictions to which the
1768 direct mail is delivered to recipients.

1769 1. Upon receipt of such information from the purchaser, the

35-00103-15

2015310__

1770 seller shall collect the tax according to the delivery
1771 information provided by the purchaser. In the absence of bad
1772 faith, the seller is relieved of further obligation to collect
1773 tax on a transaction for which the seller has collected tax
1774 pursuant to the delivery information provided by the purchaser.

1775 2. If the purchaser of direct mail does not have a direct-
1776 pay permit and does not provide the seller with a direct-mail
1777 form or delivery information, the seller shall collect the tax
1778 according to subparagraph (17) (c) 5. This paragraph does not
1779 limit a purchaser's obligation to remit sales or use tax to a
1780 state to which the direct mail is delivered.

1781 3. If a purchaser of direct mail provides the seller with
1782 documentation of direct-pay authority, the purchaser is not
1783 required to provide a direct-mail form or delivery information
1784 to the seller. A purchaser of printed materials shall have sole
1785 responsibility for the taxes imposed by this chapter on those
1786 materials when the printer of the materials delivers them to the
1787 United States Postal Service for mailing to persons other than
1788 the purchaser located within and outside this state. Printers of
1789 materials delivered by mail to persons other than the purchaser
1790 located within and outside this state shall have no obligation
1791 or responsibility for the payment or collection of any taxes
1792 imposed under this chapter on those materials. However, printers
1793 are obligated to collect the taxes imposed by this chapter on
1794 printed materials when all, or substantially all, of the
1795 materials will be mailed to persons located within this state.
1796 For purposes of the printer's tax collection obligation, there
1797 is a rebuttable presumption that all materials printed at a
1798 facility are mailed to persons located within the same state as

35-00103-15

2015310__

1799 ~~that in which the facility is located. A certificate provided by~~
1800 ~~the purchaser to the printer concerning the delivery of the~~
1801 ~~printed materials for that purchase or all purchases shall be~~
1802 ~~sufficient for purposes of rebutting the presumption created~~
1803 ~~herein.~~

1804 4.2. ~~The department may of Revenue is authorized to adopt~~
1805 ~~rules and forms to administer implement the provisions of this~~
1806 ~~paragraph.~~

1807 (5) (a) ~~1. Except as provided in subparagraph 2., It is not~~
1808 ~~the intention of This chapter does not to levy a tax upon~~
1809 ~~tangible personal property imported, produced, or manufactured~~
1810 ~~in this state for export if:, provided that tangible personal~~
1811 ~~property may not be considered as being imported, produced, or~~
1812 ~~manufactured for export unless~~

1813 1. The importer, producer, or manufacturer:

1814 a. Delivers the tangible personal property ~~same~~ to a
1815 licensed exporter for exporting or to a common carrier for
1816 shipment outside the state or mails the same by United States
1817 mail to a destination outside the state; ~~or, in the case of~~
1818 ~~aircraft being exported under their own power to a destination~~
1819 ~~outside the continental limits of the United States, by~~
1820 ~~submission~~

1821 b. Submits to the department ~~of~~ a duly signed and validated
1822 United States customs declaration for an aircraft that is
1823 exported under its own power to a destination outside of the
1824 continental United States which shows, ~~showing~~ the departure of
1825 the aircraft from the continental United States and; ~~and further~~
1826 ~~with respect to aircraft,~~ the canceled United States registry of
1827 the said aircraft; or ~~in the case of~~

35-00103-15

2015310__

1828 c. Submits documentation, as specified by rule, to the
1829 department which shows the departure of an aircraft of foreign
1830 registry from the continental United States on which parts and
1831 equipment have been installed on aircraft of foreign registry,
1832 by submission to the department of documentation, the extent of
1833 which shall be provided by rule, showing the departure of the
1834 aircraft from the continental United States; or nor is it the
1835 intention of this chapter to levy a tax on any sale which

1836 2. The state is prohibited from taxing the sale under the
1837 Constitution or laws of the United States.

1838
1839 Every retail sale made to a person physically present at the
1840 time of sale shall be presumed to have been delivered in this
1841 state.

1842 ~~2.a. Notwithstanding subparagraph 1., a tax is levied on~~
1843 ~~each sale of tangible personal property to be transported to a~~
1844 ~~cooperating state as defined in sub-subparagraph c., at the rate~~
1845 ~~specified in sub-subparagraph d. However, a Florida dealer will~~
1846 ~~be relieved from the requirements of collecting taxes pursuant~~
1847 ~~to this subparagraph if the Florida dealer obtains from the~~
1848 ~~purchaser an affidavit setting forth the purchaser's name,~~
1849 ~~address, state taxpayer identification number, and a statement~~
1850 ~~that the purchaser is aware of his or her state's use tax laws,~~
1851 ~~is a registered dealer in Florida or another state, or is~~
1852 ~~purchasing the tangible personal property for resale or is~~
1853 ~~otherwise not required to pay the tax on the transaction. The~~
1854 ~~department may, by rule, provide a form to be used for the~~
1855 ~~purposes set forth herein.~~

1856 ~~b. For purposes of this subparagraph, "a cooperating state"~~

35-00103-15

2015310__

1857 ~~is one determined by the executive director of the department to~~
1858 ~~cooperate satisfactorily with this state in collecting taxes on~~
1859 ~~mail order sales. No state shall be so determined unless it~~
1860 ~~meets all the following minimum requirements:~~

1861 ~~(I) It levies and collects taxes on mail order sales of~~
1862 ~~property transported from that state to persons in this state,~~
1863 ~~as described in s. 212.0596, upon request of the department.~~

1864 ~~(II) The tax so collected shall be at the rate specified in~~
1865 ~~s. 212.05, not including any local option or tourist or~~
1866 ~~convention development taxes collected pursuant to s. 125.0104~~
1867 ~~or this chapter.~~

1868 ~~(III) Such state agrees to remit to the department all~~
1869 ~~taxes so collected no later than 30 days from the last day of~~
1870 ~~the calendar quarter following their collection.~~

1871 ~~(IV) Such state authorizes the department to audit dealers~~
1872 ~~within its jurisdiction who make mail order sales that are the~~
1873 ~~subject of s. 212.0596, or makes arrangements deemed adequate by~~
1874 ~~the department for auditing them with its own personnel.~~

1875 ~~(V) Such state agrees to provide to the department records~~
1876 ~~obtained by it from retailers or dealers in such state showing~~
1877 ~~delivery of tangible personal property into this state upon~~
1878 ~~which no sales or use tax has been paid in a manner similar to~~
1879 ~~that provided in sub-subparagraph g.~~

1880 ~~e. For purposes of this subparagraph, "sales of tangible~~
1881 ~~personal property to be transported to a cooperating state"~~
1882 ~~means mail order sales to a person who is in the cooperating~~
1883 ~~state at the time the order is executed, from a dealer who~~
1884 ~~receives that order in this state.~~

1885 ~~d. The tax levied by sub-subparagraph a. shall be at the~~

35-00103-15

2015310__

1886 ~~rate at which such a sale would have been taxed pursuant to the~~
1887 ~~cooperating state's tax laws if consummated in the cooperating~~
1888 ~~state by a dealer and a purchaser, both of whom were physically~~
1889 ~~present in that state at the time of the sale.~~

1890 ~~e. The tax levied by sub-subparagraph a., when collected,~~
1891 ~~shall be held in the State Treasury in trust for the benefit of~~
1892 ~~the cooperating state and shall be paid to it at a time agreed~~
1893 ~~upon between the department, acting for this state, and the~~
1894 ~~cooperating state or the department or agency designated by it~~
1895 ~~to act for it; however, such payment shall in no event be made~~
1896 ~~later than 30 days from the last day of the calendar quarter~~
1897 ~~after the tax was collected. Funds held in trust for the benefit~~
1898 ~~of a cooperating state shall not be subject to the service~~
1899 ~~charges imposed by s. 215.20.~~

1900 ~~f. The department is authorized to perform such acts and to~~
1901 ~~provide such cooperation to a cooperating state with reference~~
1902 ~~to the tax levied by sub-subparagraph a. as is required of the~~
1903 ~~cooperating state by sub-subparagraph b.~~

1904 ~~g. In furtherance of this act, dealers selling tangible~~
1905 ~~personal property for delivery in another state shall make~~
1906 ~~available to the department, upon request of the department,~~
1907 ~~records of all tangible personal property so sold. Such records~~
1908 ~~shall include a description of the property, the name and~~
1909 ~~address of the purchaser, the name and address of the person to~~
1910 ~~whom the property was sent, the purchase price of the property,~~
1911 ~~information regarding whether sales tax was paid in this state~~
1912 ~~on the purchase price, and such other information as the~~
1913 ~~department may by rule prescribe.~~

1914 ~~(b)1. Notwithstanding the provisions of paragraph (a), it~~

35-00103-15

2015310__

1915 ~~is not the intention of~~ this chapter does not ~~to~~ levy a tax on
1916 the sale of tangible personal property to a nonresident dealer
1917 who does not hold a Florida sales tax registration if, ~~provided~~
1918 such ~~nonresident~~ dealer furnishes the seller a statement
1919 declaring that the tangible personal property will be
1920 transported outside this state by the nonresident dealer for the
1921 sole purpose of resale ~~and for no other purpose~~.

1922 1. The statement must ~~shall~~ include, ~~but not be limited to,~~
1923 the nonresident dealer's name, address, applicable passport or
1924 visa number, arrival-departure card number, and evidence of
1925 authority to do business in the nonresident dealer's home state
1926 or country, such as his or her business name and address,
1927 occupational license number, if applicable, or ~~any~~ other
1928 suitable requirement. The statement shall be signed by the
1929 nonresident dealer and ~~shall~~ include the following sentence:
1930 "Under penalties of perjury, I declare that I have read the
1931 foregoing, and the facts alleged are true to the best of my
1932 knowledge and belief."

1933 2. The burden of proof ~~of subparagraph 1.~~ rests with the
1934 seller, who must retain the proper documentation to support the
1935 exempt sale. The exempt transaction is subject to verification
1936 by the department.

1937 (c) Notwithstanding ~~the provisions of~~ paragraph (a), ~~it is~~
1938 ~~not the intention of~~ this chapter does not ~~to~~ levy a tax on the
1939 sale by a printer to a nonresident print purchaser of material
1940 printed by that printer for that ~~nonresident~~ print purchaser if
1941 ~~when~~ the print purchaser does not furnish the printer a resale
1942 certificate containing a sales tax registration number but does
1943 furnish ~~to the printer~~ a statement declaring that such material

35-00103-15

2015310__

1944 will be resold by the nonresident print purchaser.

1945 (17) This subsection shall be used to determine the
1946 location where a transaction occurs for purposes of applying the
1947 tax imposed by this chapter.

1948 (a) As used in this subsection, the term:

1949 1. "Product" means tangible personal property, a digital
1950 good, or a service.

1951 2. "Receive" and "receipt" mean taking possession of
1952 tangible personal property, making first use of services, or
1953 taking possession or making first use of digital goods,
1954 whichever occurs first. The terms do not include possession by a
1955 shipping company on behalf of the purchaser.

1956 3. "Transportation equipment" means:

1957 a. Locomotives and rail cars that are used for the carriage
1958 of persons or property in interstate commerce;

1959 b. Trucks and truck tractors that have a gross vehicle
1960 weight rating (GVWR) of 10,001 pounds or greater, trailers,
1961 semitrailers, or passenger buses that are registered through the
1962 International Registration Plan and operated under the authority
1963 of a carrier authorized and certificated by the United States
1964 Department of Transportation or another federal authority to
1965 engage in the carriage of persons or property in interstate
1966 commerce;

1967 c. Aircraft that are operated by air carriers authorized
1968 and certificated by the United States Department of
1969 Transportation or another federal or a foreign authority to
1970 engage in the carriage of persons or property in interstate or
1971 foreign commerce; or

1972 d. Containers designed for use on and component parts

35-00103-15

2015310__

1973 attached or secured on the items set forth in sub-subparagraphs
 1974 a., b., and c.

1975 (b) This subsection does not apply to sales or use taxes
 1976 levied on:

1977 1. The retail sale or transfer of a boat, modular home,
 1978 manufactured home, or mobile home.

1979 2. The retail sale, excluding a lease or rental, of a motor
 1980 vehicle or an aircraft that does not qualify as transportation
 1981 equipment. The lease or rental of these items is deemed to have
 1982 occurred in accordance with paragraph (e).

1983 3. The retail sale of tangible personal property by a
 1984 florist.

1985
 1986 Such retail sales occur at the location determined under s.
 1987 212.054(4).

1988 (c) The retail sale of a product, excluding a lease or
 1989 rental, occurs:

1990 1. When the product is received by the purchaser at a
 1991 business location of the seller, at that business location;

1992 2. When the product is not received by the purchaser at a
 1993 business location of the seller, at the location of receipt by
 1994 the purchaser, or the purchaser's donee, designated as such by
 1995 the purchaser, including the location indicated by instructions
 1996 for delivery to the purchaser or donee, known to the seller;

1997 3. If subparagraphs 1. and 2. do not apply, at the location
 1998 indicated by an address for the purchaser which is available
 1999 from the business records of the seller which are maintained in
 2000 the ordinary course of the seller's business, if use of this
 2001 address does not constitute bad faith;

35-00103-15

2015310__

2002 4. If subparagraphs 1., 2., and 3. do not apply, at the
2003 location indicated by an address for the purchaser obtained
2004 during the consummation of the sale, including the address of a
2005 purchaser's payment instrument, if no other address is available
2006 and use of this address does not constitute bad faith; or

2007 5. If subparagraphs 1.-4. do not apply, including when the
2008 seller is without sufficient information to apply the previous
2009 subparagraphs, at the address from which tangible personal
2010 property was shipped, from which the digital good or the
2011 computer software delivered electronically was first available
2012 for transmission by the seller, or from which the service was
2013 provided, disregarding a location that merely provided the
2014 digital transfer of the product sold.

2015 (d) The lease or rental of tangible personal property,
2016 other than property identified in paragraphs (e) and (f),
2017 occurs:

2018 1. For a lease or rental that requires recurring periodic
2019 payments, when the first periodic payment occurs in accordance
2020 with paragraph (c), notwithstanding the exclusion of lease or
2021 rental in paragraph (c). Subsequent periodic payments are deemed
2022 to have occurred at the primary property location for each
2023 period covered by the payment. The primary property location is
2024 determined by the address for the property provided by the
2025 lessee which is available to the lessor from its records
2026 maintained in the ordinary course of business, if use of this
2027 address does not constitute bad faith. The property location is
2028 not altered by intermittent use of the property at different
2029 locations, such as use of business property that accompanies
2030 employees on business trips and service calls.

35-00103-15

2015310__

2031 2. For a lease or rental that does not require recurring
2032 periodic payments, when the payment occurs in accordance with
2033 paragraph (c), notwithstanding the exclusion of a lease or
2034 rental in paragraph (c).

2035
2036 This paragraph does not affect the imposition or computation of
2037 sales or use tax on leases or rentals based on a lump sum or
2038 accelerated basis or on the acquisition of property for lease.

2039 (e) The lease or rental of a motor vehicle or an aircraft
2040 that does not qualify as transportation equipment shall be
2041 sourced as follows:

2042 1. For a lease or rental that requires recurring periodic
2043 payments, each periodic payment is deemed to take place at the
2044 primary property location. The primary property location is
2045 determined by the address for the property provided by the
2046 lessee which is available to the lessor from its records
2047 maintained in the ordinary course of business, if use of this
2048 address does not constitute bad faith. This location may not be
2049 altered by intermittent use at different locations.

2050 2. For a lease or rental that does not require recurring
2051 periodic payments, the payment is deemed to take place in
2052 accordance with paragraph (d), notwithstanding the exclusion of
2053 a lease or rental in paragraph (d).

2054
2055 This paragraph does not affect the imposition or computation of
2056 sales or use tax on leases or rentals based on a lump sum or
2057 accelerated basis or on the acquisition of property for lease.

2058 (f) The retail sale, including a lease or rental, of
2059 transportation equipment is deemed to take place in accordance

35-00103-15

2015310__

2060 with paragraph (c), notwithstanding the exclusion of a lease or
 2061 rental in paragraph (c).

2062 Section 9. Paragraph (c) of subsection (1) of section
 2063 212.07, Florida Statutes, is amended, and subsection (10) is
 2064 added to that section, to read:

2065 212.07 Sales, storage, use tax; tax added to purchase
 2066 price; dealer not to absorb; liability of purchasers who cannot
 2067 prove payment of the tax; penalties; general exemptions.—

2068 (1)

2069 (c) Unless the purchaser of tangible personal property that
 2070 is incorporated into tangible personal property manufactured,
 2071 produced, compounded, processed, or fabricated for one's own use
 2072 and subject to the tax imposed under s. 212.06(1)(b) or is
 2073 purchased for export under s. 212.06(5)(a) ~~1~~, extends a
 2074 certificate in compliance with the rules of the department, the
 2075 dealer is ~~shall himself or herself be~~ liable for and shall pay
 2076 the tax.

2077 (10) The executive director may maintain and publish a
 2078 taxability matrix in a downloadable electronic format that has
 2079 been approved by the governing board of the Streamlined Sales
 2080 and Use Tax Agreement.

2081 (a) The state shall provide notice of changes to the
 2082 taxability of the products or services listed in the taxability
 2083 matrix.

2084 (b) A seller or certified service provider who collects and
 2085 remits the state and local tax imposed by this chapter shall be
 2086 held harmless from tax, interest, and penalties for having
 2087 charged and collected the incorrect amount of sales or use tax
 2088 due solely because of relying on erroneous data provided by the

35-00103-15

2015310__

2089 state in the taxability matrix.

2090 (c) A purchaser shall be held harmless from penalties for
2091 having failed to pay the correct amount of sales or use tax due
2092 solely because:

2093 1. The seller or certified service provider relied on
2094 erroneous data provided by the state in the taxability matrix
2095 completed by the state;

2096 2. A purchaser relied on erroneous data provided by the
2097 state in the taxability matrix completed by the state; or

2098 3. A purchaser holding a direct-pay permit relied on
2099 erroneous data provided by the state in the taxability matrix
2100 completed by the state.

2101 (d) A purchaser shall be held harmless from tax and
2102 interest for having failed to pay the correct amount of sales or
2103 use tax due solely because of the state's erroneous
2104 classification of the transaction as "taxable" or "exempt,"
2105 "included in sales price" or "excluded from sales price," or
2106 "included in the definition" or "excluded from the definition."

2107 Section 10. Subsections (1) and (2) and paragraphs (b) and
2108 (c) of subsection (17) of section 212.08, Florida Statutes, are
2109 amended to read:

2110 212.08 Sales, rental, use, consumption, distribution, and
2111 storage tax; specified exemptions.—The sale at retail, the
2112 rental, the use, the consumption, the distribution, and the
2113 storage to be used or consumed in this state of the following
2114 are hereby specifically exempt from the tax imposed by this
2115 chapter.

2116 (1) EXEMPTIONS; GENERAL GROCERIES.—

2117 (a) Food and food ingredients ~~products~~ for human

35-00103-15

2015310__

2118 consumption are exempt from the tax imposed by this chapter.

2119 (b) ~~For the purpose of this chapter,~~ As used in this
2120 subsection, the term "food and food ingredients products" means
2121 substances, whether in liquid, concentrated, solid, frozen,
2122 dried, or dehydrated form, which are sold for ingestion or
2123 chewing by humans and are consumed for their taste or
2124 nutritional value ~~edible commodities, whether processed, cooked,~~
2125 ~~raw, canned, or in any other form, which are generally regarded~~
2126 ~~as food.~~ This includes, but is not limited to, all of the
2127 following:

2128 ~~1. Cereals and cereal products, baked goods, oleomargarine,~~
2129 ~~meat and meat products, fish and seafood products, frozen foods~~
2130 ~~and dinners, poultry, eggs and egg products, vegetables and~~
2131 ~~vegetable products, fruit and fruit products, spices, salt,~~
2132 ~~sugar and sugar products, milk and dairy products, and products~~
2133 ~~intended to be mixed with milk.~~

2134 ~~2. Natural fruit or vegetable juices or their concentrates~~
2135 ~~or reconstituted natural concentrated fruit or vegetable juices,~~
2136 ~~whether frozen or unfrozen, dehydrated, powdered, granulated,~~
2137 ~~sweetened or unsweetened, seasoned with salt or spice, or~~
2138 ~~unseasoned; coffee, coffee substitutes, or cocoa; and tea,~~
2139 ~~unless it is sold in a liquid form.~~

2140 ~~1.3.~~ Bakery products sold by bakeries, pastry shops, or
2141 like establishments, if sold without eating utensils. For
2142 purposes of this subparagraph, bakery products include bread,
2143 rolls, buns, biscuits, bagels, croissants, pastries, doughnuts,
2144 Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and
2145 tortillas ~~that do not have eating facilities.~~

2146 2. Dietary supplements, other than tobacco, if the

35-00103-15

2015310__

2147 supplements are a product intended to supplement the diet which
2148 contains one or more of the following dietary ingredients: a
2149 vitamin; a mineral; an herb or other botanical; an amino acid; a
2150 dietary substance for use by humans to supplement the diet by
2151 increasing the total dietary intake; or a concentrate,
2152 metabolite, constituent, extract, or combination of an
2153 ingredient described in this subparagraph which is intended for
2154 ingestion in tablet, capsule, powder, softgel, gelcap, or liquid
2155 form or, if not intended for ingestion in such a form, is not
2156 represented as conventional food and is not represented for use
2157 as a sole item of a meal or of the diet, and which is required
2158 to be labeled as a dietary supplement, identifiable by the
2159 supplemental facts panel found on the nutrition label and as
2160 required pursuant to 21 C.F.R. s. 101.36.

2161 (c) The exemption provided by this subsection does not
2162 apply to:

2163 ~~1. Food products sold as meals for consumption on or off~~
2164 ~~the premises of the dealer.~~

2165 ~~2. Food products furnished, prepared, or served for~~
2166 ~~consumption at tables, chairs, or counters or from trays,~~
2167 ~~glasses, dishes, or other tableware, whether provided by the~~
2168 ~~dealer or by a person with whom the dealer contracts to furnish,~~
2169 ~~prepare, or serve food products to others.~~

2170 ~~3. Food products ordinarily sold for immediate consumption~~
2171 ~~on the seller's premises or near a location at which parking~~
2172 ~~facilities are provided primarily for the use of patrons in~~
2173 ~~consuming the products purchased at the location, even though~~
2174 ~~such products are sold on a "take out" or "to go" order and are~~
2175 ~~actually packaged or wrapped and taken from the premises of the~~

35-00103-15

2015310__

2176 dealer.

2177 ~~4. Sandwiches sold ready for immediate consumption on or~~
2178 ~~off the seller's premises.~~2179 ~~5. Food products sold ready for immediate consumption~~
2180 ~~within a place, the entrance to which is subject to an admission~~
2181 ~~charge.~~2182 1.6. Food and food ingredients sold as prepared food.2183 a. The term "prepared food" means:2184 (I) Food sold in a heated state or heated by the seller;2185 (II) Two or more food ingredients mixed or combined by the
2186 seller for sale as a single item; or2187 (III) Food sold with eating utensils provided by the
2188 seller, including plates, knives, forks, spoons, glasses, cups,
2189 napkins, or straws. A plate does not include a container or
2190 packaging used to transport food.2191 b. Prepared food does not include food that is only cut,
2192 repackaged, or pasteurized by the seller, and eggs, fish, meat,
2193 poultry, and foods containing these raw animal foods requiring
2194 cooking by the consumer as recommended by the Food and Drug
2195 Administration Food Code in chapter 3, subpart 401.11 for the
2196 prevention of food-borne illness. ~~Food products sold as hot~~
2197 ~~prepared food products.~~2198 ~~2.7. Soft drinks, including, but not limited to, any~~
2199 ~~nonalcoholic beverage, any preparation or beverage commonly~~
2200 ~~referred to as a "soft drink," or any noncarbonated drink made~~
2201 ~~from milk derivatives or tea, if sold in cans or similar~~
2202 ~~containers.~~ The term "soft drinks" means nonalcoholic beverages
2203 that contain natural or artificial sweeteners. Soft drinks do
2204 not include beverages that contain milk or milk products; soy,

35-00103-15

2015310__

2205 rice, or similar milk substitutes; or greater than 50 percent of
2206 vegetable or fruit juice by volume.

2207 ~~8. Ice cream, frozen yogurt, and similar frozen dairy or~~
2208 ~~nondairy products in cones, small cups, or pints, popsicles,~~
2209 ~~frozen fruit bars, or other novelty items, whether or not sold~~
2210 ~~separately.~~

2211 ~~9. Food that is prepared, whether on or off the premises,~~
2212 ~~and sold for immediate consumption. This does not apply to food~~
2213 ~~prepared off the premises and sold in the original sealed~~
2214 ~~container, or the slicing of products into smaller portions.~~

2215 ~~3.10. Food and food ingredients products sold through a~~
2216 ~~vending machine, pushcart, motor vehicle, or any other form of~~
2217 ~~vehicle.~~

2218 ~~4.11. Candy and any similar products product regarded as~~
2219 ~~candy or confection, based on its normal use, as indicated on~~
2220 ~~the label or advertising thereof. The term "candy" means a~~
2221 ~~preparation of sugar, honey, or other natural or artificial~~
2222 ~~sweeteners in combination with chocolate, fruits, nuts, or other~~
2223 ~~ingredients or flavorings in the form of bars, drops, or pieces.~~
2224 ~~Candy does not include a preparation that contains flour and~~
2225 ~~does not require refrigeration.~~

2226 5. Tobacco.

2227 ~~12. Bakery products sold by bakeries, pastry shops, or like~~
2228 ~~establishments having eating facilities, except when sold for~~
2229 ~~consumption off the seller's premises.~~

2230 ~~13. Food products served, prepared, or sold in or by~~
2231 ~~restaurants, lunch counters, cafeterias, hotels, taverns, or~~
2232 ~~other like places of business.~~

2233 ~~(d) As used in this subsection, the term:~~

35-00103-15

2015310__

2234 1. ~~"For consumption off the seller's premises" means that~~
2235 ~~the food or drink is intended by the customer to be consumed at~~
2236 ~~a place away from the dealer's premises.~~

2237 2. ~~"For consumption on the seller's premises" means that~~
2238 ~~the food or drink sold may be immediately consumed on the~~
2239 ~~premises where the dealer conducts his or her business. In~~
2240 ~~determining whether an item of food is sold for immediate~~
2241 ~~consumption, the customary consumption practices prevailing at~~
2242 ~~the selling facility shall be considered.~~

2243 3. ~~"Premises" shall be construed broadly, and means, but is~~
2244 ~~not limited to, the lobby, aisle, or auditorium of a theater;~~
2245 ~~the seating, aisle, or parking area of an arena, rink, or~~
2246 ~~stadium; or the parking area of a drive-in or outdoor theater.~~
2247 ~~The premises of a caterer with respect to catered meals or~~
2248 ~~beverages shall be the place where such meals or beverages are~~
2249 ~~served.~~

2250 4. ~~"Hot prepared food products" means those products,~~
2251 ~~items, or components which have been prepared for sale in a~~
2252 ~~heated condition and which are sold at any temperature that is~~
2253 ~~higher than the air temperature of the room or place where they~~
2254 ~~are sold. "Hot prepared food products," for the purposes of this~~
2255 ~~subsection, includes a combination of hot and cold food items or~~
2256 ~~components where a single price has been established for the~~
2257 ~~combination and the food products are sold in such combination,~~
2258 ~~such as a hot meal, a hot specialty dish or serving, or a hot~~
2259 ~~sandwich or hot pizza, including cold components or side items.~~

2260 (d)(e)1. Food or food ingredients or drinks not exempt
2261 under paragraphs (a), (b), and (c), ~~and (d)~~ are exempt if
2262 ~~notwithstanding those paragraphs,~~ when purchased with food

35-00103-15

2015310__

2263 coupons or Special Supplemental Food Program for Women, Infants,
2264 and Children vouchers issued under ~~authority of~~ federal law.

2265 ~~1.2.~~ This paragraph is effective only while federal law
2266 prohibits a state's participation in the federal food coupon
2267 program or Special Supplemental Food Program for Women, Infants,
2268 and Children if there is an official determination that state or
2269 local sales taxes are collected within that state on purchases
2270 of food or food ingredients or drinks with such coupons.

2271 ~~2.3.~~ This paragraph does ~~shall~~ not apply to any food or
2272 food ingredients or drinks on which federal law allows ~~shall~~
2273 ~~permit~~ sales taxes without penalty, such as termination of the
2274 state's participation.

2275 (e) Dietary supplements that are sold as prepared food are
2276 not exempt.

2277 (2) EXEMPTIONS; MEDICAL.—

2278 (a) The following are ~~There shall be~~ exempt from the tax
2279 imposed by this chapter:

2280 1. Drugs.

2281 2. Durable medical equipment, mobility-enhancing equipment,
2282 or prosthetic devices ~~any medical products and supplies or~~
2283 ~~medicine~~ dispensed according to an individual prescription. ~~or~~
2284 ~~prescriptions written by a prescriber authorized by law to~~
2285 ~~prescribe medicinal drugs;~~

2286 3. Hypodermic needles. ~~hypodermic syringes;~~

2287 4. Chemical compounds and test kits used for the diagnosis
2288 or treatment of human disease, illness, or injury and intended
2289 for one-time use.

2290 5. Over-the-counter drugs, excluding grooming and hygiene
2291 products.

35-00103-15

2015310__

2292 6. Adhesive bandages, gauze, bandages, and adhesive tape.

2293 7. Funerals. However, tangible personal property used by
 2294 funeral directors in the conduct of their business is taxable.
 2295 ~~and common household remedies recommended and generally sold for~~
 2296 ~~internal or external use in the cure, mitigation, treatment, or~~
 2297 ~~prevention of illness or disease in human beings, but not~~
 2298 ~~including cosmetics or toilet articles, notwithstanding the~~
 2299 ~~presence of medicinal ingredients therein, according to a list~~
 2300 ~~prescribed and approved by the Department of Business and~~
 2301 ~~Professional Regulation, which list shall be certified to the~~
 2302 ~~Department of Revenue from time to time and included in the~~
 2303 ~~rules promulgated by the Department of Revenue. There shall also~~
 2304 ~~be exempt from the tax imposed by this chapter artificial eyes~~
 2305 ~~and limbs; orthopedic shoes; prescription eyeglasses and items~~
 2306 ~~incidental thereto or which become a part thereof; dentures;~~
 2307 ~~hearing aids; crutches; prosthetic and orthopedic appliances;~~
 2308 ~~and funerals. In addition, any~~

2309 8. Items intended for one-time use which transfer essential
 2310 optical characteristics to contact lenses. shall be exempt from
 2311 the tax imposed by this chapter; However, this exemption applies
 2312 shall apply only after \$100,000 of the tax imposed by this
 2313 chapter on such items has been paid in a any calendar year by a
 2314 taxpayer who claims the exemption in such year. ~~Funeral~~
 2315 directors shall pay tax on all tangible personal property used
 2316 by them in their business.

2317 (b) As used in ~~For the purposes of this subsection, the~~
 2318 term:

2319 1. "Drug" means a compound, substance, or preparation, and
 2320 a component of a compound, substance, or preparation, other than

35-00103-15

2015310__

2321 food and food ingredients, dietary supplements, and alcoholic
2322 beverages, which is:

2323 a. Recognized in the official United States Pharmacopeia-
2324 National Formulary or the Homeopathic Pharmacopoeia of the
2325 United States;

2326 b. Intended for use in the diagnosis, cure, mitigation,
2327 treatment, or prevention of disease; or

2328 c. Intended to affect the structure or a function of the
2329 body.

2330 2. "Durable medical equipment" means equipment, including
2331 repair and replacement parts to such equipment, but excluding
2332 mobility-enhancing equipment, which can withstand repeated use,
2333 is primarily and customarily used to serve a medical purpose,
2334 generally is not useful to a person in the absence of illness or
2335 injury, and is not worn on or in the body.

2336 3. "Mobility-enhancing equipment" means equipment,
2337 including repair and replacement parts to such equipment, but
2338 excluding durable medical equipment, which:

2339 a. Is primarily and customarily used to provide or increase
2340 the ability to move from one place to another and which is
2341 appropriate for use in a home or motor vehicle.

2342 b. Is not generally used by persons with normal mobility.

2343 c. Does not include a motor vehicle or equipment on a motor
2344 vehicle normally provided by a motor vehicle manufacturer.

2345 4. "Prosthetic device" means a replacement, corrective, or
2346 supportive device, including repair or replacement parts to such
2347 equipment, which is worn on or in the body to:

2348 a. Artificially replace a missing portion of the body;

2349 b. Prevent or correct physical deformity or malfunction; or

35-00103-15

2015310__

2350 c. Support a weak or deformed portion of the body.
2351 5. "Grooming and hygiene products" mean soaps and cleaning
2352 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and
2353 suntan lotions and sunscreens, regardless of whether the items
2354 meet the definition of an over-the-counter drug.
2355 6. "Over-the-counter drug" means a drug whose packaging
2356 contains a label that identifies the product as a drug as
2357 required by 21 C.F.R. s. 201.66. The over-the-counter drug label
2358 includes a drug-facts panel or a statement of the active
2359 ingredients, with a list of those ingredients contained in the
2360 compound, substance, or preparation. "Prosthetic and orthopedic
2361 appliances" means any apparatus, instrument, device, or
2362 equipment used to replace or substitute for any missing part of
2363 the body, to alleviate the malfunction of any part of the body,
2364 or to assist any disabled person in leading a normal life by
2365 facilitating such person's mobility. Such apparatus, instrument,
2366 device, or equipment shall be exempted according to an
2367 individual prescription or prescriptions written by a physician
2368 licensed under chapter 458, chapter 459, chapter 460, chapter
2369 461, or chapter 466, or according to a list prescribed and
2370 approved by the Department of Health, which list shall be
2371 certified to the Department of Revenue from time to time and
2372 included in the rules promulgated by the Department of Revenue.
2373 2. "Cosmetics" means articles intended to be rubbed,
2374 poured, sprinkled, or sprayed on, introduced into, or otherwise
2375 applied to the human body for cleansing, beautifying, promoting
2376 attractiveness, or altering the appearance and also means
2377 articles intended for use as a compound of any such articles,
2378 including, but not limited to, cold creams, suntan lotions,

35-00103-15

2015310__

2379 ~~makeup, and body lotions.~~

2380 ~~3. "Toilet articles" means any article advertised or held~~
2381 ~~out for sale for grooming purposes and those articles that are~~
2382 ~~customarily used for grooming purposes, regardless of the name~~
2383 ~~by which they may be known, including, but not limited to, soap,~~
2384 ~~toothpaste, hair spray, shaving products, colognes, perfumes,~~
2385 ~~shampoo, deodorant, and mouthwash.~~

2386 7.4. "Prescription" means an order, formula, or recipe
2387 issued by oral, written, electronic, or other means of
2388 transmission by a practitioner licensed under chapter 458,
2389 chapter 459, chapter 460, chapter 461, or chapter 466. The term
2390 also includes an orally transmitted order by the lawfully
2391 designated agent of such practitioner, and an order written or
2392 transmitted by a practitioner licensed to practice in a
2393 jurisdiction other than this state, but only if the pharmacist
2394 called upon to dispense the order determines, in the exercise of
2395 his or her professional judgment, that the order is valid and
2396 necessary for the treatment of a chronic or recurrent illness
2397 ~~includes any order for drugs or medicinal supplies written or~~
2398 ~~transmitted by any means of communication by a duly licensed~~
2399 ~~practitioner authorized by the laws of the state to prescribe~~
2400 ~~such drugs or medicinal supplies and intended to be dispensed by~~
2401 ~~a pharmacist. The term also includes an orally transmitted order~~
2402 ~~by the lawfully designated agent of such practitioner. The term~~
2403 ~~also includes an order written or transmitted by a practitioner~~
2404 ~~licensed to practice in a jurisdiction other than this state,~~
2405 ~~but only if the pharmacist called upon to dispense such order~~
2406 ~~determines, in the exercise of his or her professional judgment,~~
2407 ~~that the order is valid and necessary for the treatment of a~~

35-00103-15

2015310__

2408 ~~chronic or recurrent illness. The term also includes a~~
2409 ~~pharmacist's order for a product selected from the formulary~~
2410 ~~created pursuant to s. 465.186. A prescription may be retained~~
2411 ~~in written form, or the pharmacist may cause it to be recorded~~
2412 ~~in a data processing system, provided that such order can be~~
2413 ~~produced in printed form upon lawful request.~~

2414 (c) Chlorine is ~~shall~~ not be exempt from the tax imposed by
2415 this chapter when used for the treatment of water in swimming
2416 pools.

2417 (d) ~~Lithotripters are exempt.~~

2418 (e) Human organs are exempt from the tax imposed by this
2419 chapter.

2420 (f) ~~Sales of drugs to or by physicians, dentists,~~
2421 ~~veterinarians, and hospitals in connection with medical~~
2422 ~~treatment are exempt.~~

2423 (g) ~~Medical products and supplies used in the cure,~~
2424 ~~mitigation, alleviation, prevention, or treatment of injury,~~
2425 ~~disease, or incapacity which are temporarily or permanently~~
2426 ~~incorporated into a patient or client by a practitioner of the~~
2427 ~~healing arts licensed in the state are exempt.~~

2428 (h) ~~The purchase by a veterinarian of commonly recognized~~
2429 ~~substances possessing curative or remedial properties which are~~
2430 ~~ordered and dispensed as treatment for a diagnosed health~~
2431 ~~disorder by or on the prescription of a duly licensed~~
2432 ~~veterinarian, and which are applied to or consumed by animals~~
2433 ~~for alleviation of pain or the cure or prevention of sickness,~~
2434 ~~disease, or suffering are exempt. Also exempt are the purchase~~
2435 ~~by a veterinarian of antiseptics, absorbent cotton, gauze for~~
2436 ~~bandages, lotions, vitamins, and worm remedies.~~

35-00103-15

2015310__

2437 (e)~~(i)~~ Sales of therapeutic veterinary diets specifically
2438 formulated to aid in the management of illness and disease of a
2439 diagnosed health disorder in an animal and which are only
2440 available from a licensed veterinarian are exempt from the tax
2441 imposed under this chapter.

2442 ~~(j) X-ray opaques, also known as opaque drugs and
2443 radiopaque, such as the various opaque dyes and barium sulphate,
2444 when used in connection with medical X rays for treatment of
2445 bodies of humans and animals, are exempt.~~

2446 (f)~~(k)~~ Parts, special attachments, special lettering, and
2447 other like items that are added to or attached to tangible
2448 personal property so that a handicapped person can use them are
2449 exempt from the tax imposed by this chapter if ~~when~~ such items
2450 are purchased by a person pursuant to an individual
2451 prescription.

2452 (g)~~(l)~~ This subsection shall be strictly construed and
2453 enforced.

2454 (17) EXEMPTIONS; CERTAIN GOVERNMENT CONTRACTORS.—

2455 (b) As used in this subsection, the term "overhead
2456 materials" means all tangible personal property, other than
2457 qualifying property as defined in s. 212.02(32) ~~s. 212.02(14)(a)~~
2458 and electricity, which is used or consumed in the performance of
2459 a qualifying contract, title to which property vests in or
2460 passes to the government under the contract.

2461 (c) As used in this subsection and in s. 212.02(32) ~~s.~~
2462 ~~212.02(14)(a)~~, the term "qualifying contract" means a contract
2463 with the United States Department of Defense or the National
2464 Aeronautics and Space Administration, or a subcontract
2465 thereunder, but does not include a contract or subcontract for

35-00103-15

2015310__

2466 the repair, alteration, improvement, or construction of real
2467 property, unless ~~except to the extent that~~ purchases made under
2468 such a contract would otherwise be exempt from the tax imposed
2469 by this chapter.

2470 Section 11. Section 212.094, Florida Statutes, is created
2471 to read:

2472 212.094 Purchaser request for refund or credit from
2473 dealer.-

2474 (1) If a purchaser seeks from a dealer a refund of or
2475 credit against a tax collected under this chapter by that
2476 dealer, the purchaser shall submit a written request for the
2477 refund or credit to the dealer in accordance with this section.
2478 The request must contain all information necessary for the
2479 dealer to determine the validity of the purchaser's request.

2480 (2) The purchaser may not take other action against the
2481 dealer with respect to the requested refund or credit until the
2482 dealer has had 60 days to respond after receiving a completed
2483 request.

2484 (3) This section does not affect a person's standing to
2485 claim a refund.

2486 (4) This section does not apply to refunds resulting from
2487 merchandise returned by a customer to a dealer.

2488 Section 12. Section 212.12, Florida Statutes, is amended to
2489 read:

2490 212.12 Dealer's credit for collecting tax; penalties for
2491 noncompliance; powers of department to deal ~~of Revenue in~~
2492 ~~dealing~~ with delinquents; ~~brackets applicable to taxable~~
2493 ~~transactions~~; records required.-

2494 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose

35-00103-15

2015310__

2495 of compensating persons granting licenses for and the lessors of
2496 real and personal property taxed under this chapter hereunder,
2497 ~~for the purpose of~~ compensating dealers in tangible personal
2498 property, ~~for the purpose of~~ compensating dealers providing
2499 communication services and taxable services, ~~for the purpose of~~
2500 compensating owners of places where admissions are collected,
2501 and ~~for the purpose of~~ compensating remitters of any taxes or
2502 fees reported on the same documents used ~~utilized~~ for the sales
2503 and use tax, as compensation for the keeping of prescribed
2504 records, filing timely tax returns, and the proper accounting
2505 and remitting of taxes by them, such seller, person, lessor,
2506 dealer, owner, and remitter ~~(except dealers who make mail order~~
2507 ~~sales)~~ who files the return required pursuant to s. 212.11 only
2508 by electronic means and who pays the amount due on such return
2509 only by electronic means shall be allowed 2.5 percent of the
2510 amount of the tax due, accounted for, and remitted to the
2511 department in the form of a deduction. However, if the amount of
2512 the tax due and remitted to the department by electronic means
2513 for the reporting period exceeds \$1,200, an allowance is not
2514 allowed for all amounts in excess of \$1,200. For purposes of
2515 this paragraph ~~subparagraph~~, the term "electronic means" has the
2516 same meaning as provided in s. 213.755(2)(c).

2517 ~~2. The executive director of the department is authorized~~
2518 ~~to negotiate a collection allowance, pursuant to rules~~
2519 ~~promulgated by the department, with a dealer who makes mail~~
2520 ~~order sales. The rules of the department shall provide~~
2521 ~~guidelines for establishing the collection allowance based upon~~
2522 ~~the dealer's estimated costs of collecting the tax, the volume~~
2523 ~~and value of the dealer's mail order sales to purchasers in this~~

35-00103-15

2015310__

2524 ~~state, and the administrative and legal costs and likelihood of~~
2525 ~~achieving collection of the tax absent the cooperation of the~~
2526 ~~dealer. However, in no event shall the collection allowance~~
2527 ~~negotiated by the executive director exceed 10 percent of the~~
2528 ~~tax remitted for a reporting period.~~

2529 (b) The department ~~of Revenue~~ may deny the collection
2530 allowance if a taxpayer files an incomplete return or if the
2531 required tax return or tax is delinquent at the time of payment.

2532 1. For purposes of this chapter, an "incomplete return" is~~r~~
2533 ~~for purposes of this chapter,~~ a return that ~~which~~ is lacking
2534 such uniformity, completeness, and arrangement that the physical
2535 handling, verification, review of the return, or determination
2536 of other taxes and fees reported on the return may not be
2537 readily accomplished.

2538 2. The department shall adopt rules requiring such
2539 information as it may deem necessary to ensure that the tax
2540 levied ~~hereunder~~ is properly collected, reviewed, compiled,
2541 reported, and enforced, ~~including, but not limited to:~~ the
2542 amount of gross sales; the amount of taxable sales; the amount
2543 of tax collected or due; the amount of lawful refunds,
2544 deductions, or credits claimed; the amount claimed as the
2545 dealer's collection allowance; the amount of penalty and
2546 interest; the amount due with the return; and such other
2547 information as the department ~~of Revenue~~ may specify. The
2548 department shall require that transient rentals and agricultural
2549 equipment transactions be separately shown. Sales made through
2550 vending machines as defined in s. 212.0515 must be separately
2551 shown on the return. Sales made through coin-operated amusement
2552 machines ~~as defined by s. 212.02~~ and the number of machines

35-00103-15

2015310__

2553 operated must be separately shown on the return or on a form
2554 prescribed by the department. If a separate form is required,
2555 the same penalties for late filing, incomplete filing, or
2556 failure to file as provided for the sales tax return ~~shall~~ apply
2557 to the form.

2558 (c) The collection allowance and other credits or
2559 deductions provided in this chapter shall be applied
2560 proportionally to the ~~any~~ taxes or fees reported on the same
2561 documents used for the sales and use tax.

2562 (d)~~1.~~ A dealer entitled to the collection allowance
2563 provided in this section may elect to forego the collection
2564 allowance and direct that the amount be transferred into the
2565 Educational Enhancement Trust Fund. Such an election must be
2566 made with the timely filing of a return and may not be rescinded
2567 ~~once made~~. If a dealer who makes such an election files a
2568 delinquent return, underpays the tax, or files an incomplete
2569 return, the amount transferred into the Educational Enhancement
2570 Trust Fund shall be the amount of the collection allowance
2571 remaining after resolution of liability for all of the tax,
2572 interest, and penalty due on that return or underpayment of tax.
2573 The Department of Education shall distribute the remaining
2574 amount from the trust fund to the school districts that have
2575 adopted resolutions stating that those funds will be used to
2576 ensure that up-to-date technology is purchased for the
2577 classrooms in the district and that teachers are trained in the
2578 use of that technology. Revenues collected in districts that do
2579 not adopt such a resolution shall be equally distributed to
2580 districts that have adopted such resolutions.

2581 1.2. This paragraph applies to all taxes, surtaxes, and ~~any~~

35-00103-15

2015310__

2582 local option taxes administered under this chapter and remitted
2583 directly to the department. This paragraph does not apply to a
2584 locally imposed and self-administered convention development
2585 tax, tourist development tax, or tourist impact tax administered
2586 under this chapter.

2587 ~~2.3.~~ Revenues from the dealer-collection allowances shall
2588 be transferred quarterly from the General Revenue Fund to the
2589 Educational Enhancement Trust Fund. The department ~~of Revenue~~
2590 shall provide to the Department of Education quarterly
2591 information about such revenues by county to which the
2592 collection allowance was attributed.

2593
2594 Notwithstanding any provision of chapter 120 to the contrary,
2595 the department ~~of Revenue~~ may adopt rules to carry out the
2596 amendment made by chapter 2006-52, Laws of Florida, to this
2597 section.

2598 (e) Notwithstanding paragraphs (b) and (c), a model 1
2599 seller, as defined in s. 213.256, under the Streamlined Sales
2600 and Use Tax Agreement is not entitled to the collection
2601 allowance described in paragraphs (a) and (b).

2602 (f) In addition to a collection allowance that may be
2603 provided under this subsection, the department may provide the
2604 monetary allowances that must be provided by the state to
2605 certified service providers and voluntary sellers pursuant to
2606 Article VI of the Streamlined Sales and Use Tax Agreement, as
2607 amended.

2608 1. Such monetary allowances must be in the form of
2609 collection allowances that certified service providers or
2610 voluntary sellers are permitted to retain from the tax revenues

35-00103-15

2015310__

2611 collected on remote sales to be remitted to the state pursuant
2612 to this chapter.

2613 2. As used in this paragraph, the term:

2614 a. "Remote sales" means revenues generated for this state
2615 by a voluntary seller for which the seller is not required to
2616 register to collect the tax imposed by this chapter.

2617 b. "Voluntary seller" means a seller that is not required
2618 to register in this state to collect a tax.

2619 (2) (a) If a ~~When any~~ person required ~~hereunder~~ to make a
2620 ~~any~~ return or to pay a a ~~any~~ tax or fee imposed by this chapter
2621 ~~either~~ fails to timely file such return or fails to pay the tax
2622 or fee shown due on the return within the time required
2623 ~~hereunder~~, in addition to all other penalties provided in this
2624 section and under state law with ~~herein and by the laws of this~~
2625 ~~state in~~ respect to such taxes or fees, a specific penalty shall
2626 be added to the tax or fee in the amount of 10 percent of ~~either~~
2627 the tax or fee shown on the return that is not timely filed or
2628 the any tax or fee not paid timely. Except as provided in s.
2629 213.21(10), the penalty may not be less than \$50 for failure to
2630 timely file a tax return required by s. 212.11(1) or timely pay
2631 the tax or fee shown due on the return ~~except as provided in s.~~
2632 ~~213.21(10)~~. If a person fails to timely file a return required
2633 by s. 212.11(1) and to timely pay the tax or fee shown due on
2634 the return, only one penalty of 10 percent, which may not be
2635 less than \$50, shall be imposed.

2636 (b) If a ~~When any~~ person required under this section to
2637 make a return or to pay a tax or fee imposed by this chapter
2638 fails to disclose the tax or fee on the return within the time
2639 required, excluding a noncompliant filing event generated by

35-00103-15

2015310__

2640 situations covered under ~~in~~ paragraph (a), in addition to all
2641 other penalties provided in this section and under state law
2642 with ~~by the laws of this state in~~ respect to such taxes or fees,
2643 a specific penalty shall be added to the additional tax or fee
2644 owed in the amount of 10 percent of ~~any~~ such unpaid tax or fee
2645 not paid timely if the failure is for not more than 30 days,
2646 with an additional 10 percent of ~~any~~ such unpaid tax or fee for
2647 each additional 30 days, or fraction thereof, while the failure
2648 continues, not to exceed a total penalty of 50 percent, in the
2649 aggregate, of the ~~any~~ unpaid tax or fee.

2650 (c) A ~~Any~~ person who knowingly and with a willful intent to
2651 evade a ~~any~~ tax imposed under this chapter fails to file six
2652 consecutive returns as required by law commits a felony of the
2653 third degree, punishable as provided in s. 775.082 or s.
2654 775.083.

2655 (d) A person who makes a false or fraudulent return and who
2656 has a willful intent to evade payment of any tax or fee imposed
2657 under this chapter is liable for a specific penalty of 100
2658 percent of any unreported tax or fee. This penalty is in
2659 addition to any other penalty provided by law. A person who
2660 makes a false or fraudulent return with a willful intent to
2661 evade payment of taxes or fees totaling:

2662 1. Less than \$300:

2663 a. For a first offense, commits a misdemeanor of the second
2664 degree, punishable as provided in s. 775.082 or s. 775.083.

2665 b. For a second offense, commits a misdemeanor of the first
2666 degree, punishable as provided in s. 775.082 or s. 775.083.

2667 c. For a third or subsequent offense, commits a felony of
2668 the third degree, punishable as provided in s. 775.082, s.

35-00103-15

2015310__

2669 775.083, or s. 775.084.

2670 2. An amount equal to \$300 or more, but less than \$20,000,
2671 commits a felony of the third degree, punishable as provided in
2672 s. 775.082, s. 775.083, or s. 775.084.

2673 3. An amount equal to \$20,000 or more, but less than
2674 \$100,000, commits a felony of the second degree, punishable as
2675 provided in s. 775.082, s. 775.083, or s. 775.084.

2676 4. An amount equal to \$100,000 or more, commits a felony of
2677 the first degree, punishable as provided in s. 775.082, s.
2678 775.083, or s. 775.084.

2679 (e) In addition to other penalties provided by law, a
2680 person who willfully attempts in any manner to evade a any tax,
2681 surcharge, or fee imposed under this chapter or the payment
2682 thereof is, ~~in addition to any other penalties provided by law,~~
2683 liable for a specific penalty in the amount of 100 percent of
2684 the tax, surcharge, or fee, and commits a felony of the third
2685 degree, punishable as provided in s. 775.082, s. 775.083, or s.
2686 775.084.

2687 (f) If a ~~When any~~ person, firm, or corporation fails to
2688 timely remit the proper estimated payment required under s.
2689 212.11, a specific penalty shall be added in an amount equal to
2690 10 percent of any unpaid estimated tax. ~~Beginning with January~~
2691 ~~1, 1985, returns,~~ The department, upon a showing of reasonable
2692 cause, may ~~is authorized to~~ waive or compromise penalties
2693 imposed by this paragraph. However, other penalties and interest
2694 are ~~shall be~~ due and payable if the return on which the
2695 estimated payment was due is ~~was~~ not timely or properly filed.

2696 (g) A dealer who files a consolidated return pursuant to s.
2697 212.11(1)(e) is subject to the penalty established in paragraph

35-00103-15

2015310__

2698 (e) unless the dealer has paid the required estimated tax for
2699 his or her consolidated return as a whole without regard to each
2700 location. If the dealer fails to pay the required estimated tax
2701 for his or her consolidated return as a whole, each filing
2702 location stands ~~shall stand~~ on its own with respect to
2703 calculating penalties pursuant to paragraph (f).

2704 (3) If a ~~When any~~ dealer, or other person charged herein,
2705 fails to remit the tax, or a ~~any~~ portion thereof, on or before
2706 the day ~~when~~ such tax is required by law to be paid, ~~there shall~~
2707 ~~be added to the amount due~~ interest at the rate of 1 percent per
2708 month of the amount due from the date due until paid shall be
2709 added to the amount due. Interest on the delinquent tax shall be
2710 calculated beginning on the 21st day of the month following the
2711 month for which the tax is due, except as otherwise provided in
2712 this chapter.

2713 (4) All penalties and interest imposed by this chapter are
2714 ~~shall be~~ payable to and collectible by the department in the
2715 same manner as if they were a part of the tax imposed. The
2716 department may settle or compromise ~~any~~ such interest or
2717 penalties pursuant to s. 213.21.

2718 (5) (a) The department may ~~is authorized to~~ audit or inspect
2719 the records and accounts of dealers ~~defined herein, including~~
2720 ~~audits or inspections of dealers who make mail order sales to~~
2721 ~~the extent permitted by another state, and to correct by credit~~
2722 an ~~any~~ overpayment of tax, and, in the event of a deficiency, an
2723 assessment shall be made and collected. An ~~No~~ administrative
2724 finding of fact is not necessary before ~~prior to~~ the assessment
2725 of a ~~any~~ tax deficiency.

2726 (b) If a ~~In the event any~~ dealer or other person charged

35-00103-15

2015310__

2727 herein fails or refuses to make his or her records available for
2728 inspection so that an ~~no~~ audit or examination ~~has been made~~ of
2729 the books and records of such dealer or person is not made,
2730 fails or refuses to register as a dealer, fails to make a report
2731 and pay the tax as provided by this chapter, or makes a grossly
2732 incorrect report or ~~makes~~ a report that is false or fraudulent,
2733 ~~then, in such event, it shall be the duty of the department~~
2734 shall ~~to~~ make an assessment from an estimate based upon the best
2735 information ~~then~~ available to it for the taxable period of
2736 retail sales of such dealer, the gross proceeds from rentals,
2737 the total admissions received, amounts received from leases of
2738 tangible personal property by such dealer, or of the cost price
2739 of all articles of tangible personal property imported by the
2740 dealer for use or consumption or distribution or storage to be
2741 used or consumed in this state, or of the sales or cost price of
2742 all services the sale or use of which is taxable under this
2743 chapter, together with interest, plus penalty, if such have
2744 accrued, ~~as the case may be. Then~~ The department shall proceed
2745 to collect such taxes, interest, and penalty on the basis of
2746 such assessment which shall be considered prima facie correct,
2747 and the burden to show the contrary shall rest upon the dealer,
2748 seller, owner, or lessor, ~~as the case may be.~~

2749 (6) (a) The department may ~~is given the power to~~ prescribe
2750 the records to be kept by all persons subject to taxes imposed
2751 by this chapter. A ~~It shall be the duty of every person required~~
2752 to make a report and pay a ~~any~~ tax under this chapter, a ~~every~~
2753 person receiving rentals or license fees, and an owner ~~owners~~ of
2754 a place ~~places~~ of admission shall, ~~to~~ keep and preserve suitable
2755 records of the sales, leases, rentals, license fees, admissions,

35-00103-15

2015310__

2756 or purchases that are, ~~as the case may be~~, taxable under this
2757 chapter; such other books of account as may be necessary to
2758 determine the amount of the tax due hereunder; and other
2759 information as may be required by the department. Each ~~It shall~~
2760 ~~be the duty of every~~ such person shall also ~~so charged with such~~
2761 ~~duty, moreover~~, to keep and preserve as long as required by s.
2762 213.35 all invoices and other records of goods, wares, and
2763 merchandise; records of admissions, leases, license fees, and
2764 rentals; and records of all other subjects of taxation under
2765 this chapter. All such books, invoices, and other records must
2766 ~~shall~~ be open to examination at all reasonable hours to the
2767 department or any of its ~~duly~~ authorized agents.

2768 (b) For the purpose of this subsection, if a dealer does
2769 not have adequate records of his or her retail sales or
2770 purchases, the department may, upon the basis of a test or
2771 sampling of the dealer's available records or other information
2772 relating to the sales or purchases made by such dealer for a
2773 representative period, determine the proportion that taxable
2774 retail sales bear to total retail sales or the proportion that
2775 taxable purchases bear to total purchases. This subsection does
2776 not affect the duty of the dealer to collect, or the liability
2777 of a ~~any~~ consumer to pay, any tax imposed by or pursuant to this
2778 chapter.

2779 (c)1. If the records of a dealer are adequate but
2780 voluminous in nature and substance, the department may sample
2781 such records and project the audit findings ~~derived therefrom~~
2782 over the entire audit period to determine the proportion that
2783 taxable retail sales bear to total retail sales or the
2784 proportion that taxable purchases bear to total purchases. ~~It~~

35-00103-15

2015310__

2785 ~~order~~ To conduct such a sample, the department must first make a
2786 good faith effort to reach an agreement with the dealer, which
2787 ~~agreement~~ provides for the means and methods to be used in the
2788 sampling process. If ~~In the event that~~ no agreement is reached,
2789 the dealer is entitled to a review by the executive director. In
2790 the case of fixed assets, a dealer may agree in writing with the
2791 department for adequate but voluminous records to be
2792 statistically sampled. Such an agreement shall provide ~~for~~ the
2793 methodology to be used in the statistical sampling process. The
2794 audit findings ~~derived therefrom~~ shall be projected over the
2795 period represented by the sample in order to determine the
2796 proportion that taxable purchases bear to total purchases. Once
2797 an agreement has been signed, it is final and conclusive with
2798 respect to the method of sampling fixed assets, ~~and~~ the
2799 department may not conduct a detailed audit of fixed assets, and
2800 the taxpayer may not request a detailed audit after the
2801 agreement is reached.

2802 2. For the purposes of sampling pursuant to subparagraph
2803 1., the department shall project any deficiencies and
2804 overpayments ~~derived therefrom~~ over the entire audit period. In
2805 determining the dealer's compliance, the department shall reduce
2806 a any tax deficiency ~~as~~ derived from the sample by the amount of
2807 the any overpayment derived from the sample. If ~~In the event~~ the
2808 department determines from the sample results that the dealer
2809 has a net tax overpayment, the department shall provide the
2810 findings ~~of this overpayment~~ to the Chief Financial Officer for
2811 repayment of funds paid into the State Treasury through error
2812 pursuant to s. 215.26.

2813 3.a. A taxpayer is entitled, both in connection with an

35-00103-15

2015310__

2814 audit and in connection with an application for refund filed
2815 independently of an ~~any~~ audit, to establish the amount of a ~~any~~
2816 refund or deficiency through statistical sampling if ~~when~~ the
2817 taxpayer's records are adequate but voluminous. In the case of
2818 fixed assets, a dealer may agree in writing with the department
2819 for adequate but voluminous records to be statistically sampled.
2820 Such ~~an~~ agreement must ~~shall~~ provide ~~for~~ the methodology to be
2821 used in the statistical sampling process. The audit findings
2822 ~~derived therefrom~~ shall be projected over the period represented
2823 by the sample in order to determine the proportion that taxable
2824 purchases bear to total purchases. Once an agreement has been
2825 signed, it is final and conclusive with respect to the method of
2826 sampling fixed assets, ~~and~~ the department may not conduct a
2827 detailed audit of fixed assets, and the taxpayer may not request
2828 a detailed audit after the agreement is reached.

2829 b. Alternatively, a taxpayer is entitled to establish a ~~any~~
2830 refund or deficiency through any other sampling method agreed
2831 upon by the taxpayer and the department if ~~when~~ the taxpayer's
2832 records, other than those regarding fixed assets, are adequate
2833 but voluminous. Whether done through statistical sampling or any
2834 other sampling method agreed upon by the taxpayer and the
2835 department, the completed sample must reflect both overpayments
2836 and underpayments of taxes due. The sample shall be conducted
2837 through:

2838 (I) A taxpayer request to perform the sampling through the
2839 certified audit program pursuant to s. 213.285;

2840 (II) Attestation by a certified public accountant as to the
2841 adequacy of the sampling method used ~~utilized~~ and the results
2842 reached using such sampling method; or

35-00103-15

2015310__

2843 (III) A sampling method that has been submitted by the
2844 taxpayer and approved by the department before a refund claim is
2845 submitted. This sub-sub-subparagraph does not prohibit a
2846 taxpayer from filing a refund claim prior to approval by the
2847 department of the sampling method; however, a refund claim
2848 submitted before the sampling method has been approved by the
2849 department cannot be a complete refund application pursuant to
2850 s. 213.255 until the sampling method has been approved by the
2851 department.

2852 c. The department shall prescribe by rule the procedures to
2853 be followed under each method of sampling. Such procedures shall
2854 follow generally accepted auditing procedures for sampling. The
2855 rule must ~~shall~~ also set forth other criteria regarding the use
2856 of sampling, including, but not limited to, training
2857 requirements that must be met before a sampling method may be
2858 used ~~utilized~~ and the steps necessary for the department and the
2859 taxpayer to reach agreement on a sampling method submitted by
2860 the taxpayer for approval by the department.

2861 (7) If ~~In the event~~ the dealer has imported tangible
2862 personal property and he or she fails to produce an invoice
2863 showing the cost price of the articles that, ~~as defined in this~~
2864 ~~chapter, which~~ are subject to tax, or the invoice does not
2865 reflect the true or actual cost price ~~as defined herein~~, then
2866 the department shall ascertain, in any manner feasible, the true
2867 cost price, and assess and collect the tax ~~thereon~~ with interest
2868 plus penalties, if such have accrued on the true cost price as
2869 assessed by it. The assessment ~~so made~~ shall be considered prima
2870 facie correct, and the duty is ~~shall be~~ on the dealer to show ~~to~~
2871 the contrary.

35-00103-15

2015310__

2872 (8) In the case of the lease or rental of tangible personal
2873 property, ~~or other rentals or license fees as herein defined and~~
2874 ~~taxed~~, if the consideration given or reported by the lessor,
2875 person receiving rental or license fee, or dealer does not, in
2876 the judgment of the department, represent the true or actual
2877 consideration, ~~then~~ the department may ~~is authorized to~~
2878 ascertain the same and assess and collect the tax ~~thereon~~ in the
2879 same manner as provided above ~~provided~~, with respect to imported
2880 tangible property, together with interest, plus penalties, if
2881 such have accrued.

2882 (9) Taxes imposed by this chapter upon the privilege of the
2883 use, consumption, storage for consumption, or sale of tangible
2884 personal property, admissions, license fees, rentals,
2885 communication services, and upon the sale or use of services ~~as~~
2886 ~~herein taxed~~ shall be collected by adding ~~upon the basis of an~~
2887 ~~addition of the tax imposed by this chapter~~ to the total price
2888 of such tangible personal property, admissions, license fees,
2889 rentals, communication or other services, or sale price of such
2890 article or articles that are purchased, sold, or leased at ~~any~~
2891 one time by or to a customer or buyer. ~~†~~ The dealer, ~~or person~~
2892 charged shall ~~herein, is required to~~ pay a privilege tax ~~in the~~
2893 ~~amount of the tax imposed by this chapter~~ on the total of his or
2894 her gross sales of tangible personal property, admissions,
2895 license fees, rentals, and communication services or ~~to~~ collect
2896 the ~~a~~ tax upon the sale or use of services, and such person or
2897 dealer shall add the tax ~~imposed by this chapter~~ to the price,
2898 license fee, rental, or admissions, and communication or other
2899 services and collect the total sum from the purchaser, admittee,
2900 licensee, lessee, or consumer. In computing the tax due or to be

35-00103-15

2015310__

2901 collected as the result of a transaction, the seller may elect
2902 to compute the tax due on a transaction on a per-item basis or
2903 on an invoice basis. The tax rate shall be the sum of the
2904 applicable state and local rates, if any, and the tax
2905 computation shall be carried to the third decimal place. If the
2906 third decimal place is greater than four, the tax shall be
2907 rounded to the next whole cent. The department shall make
2908 available in an electronic format or otherwise the tax amounts
2909 and the following brackets applicable to all transactions
2910 taxable at the rate of 6 percent:

2911 ~~(a) On single sales of less than 10 cents, no tax shall be~~
2912 ~~added.~~

2913 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
2914 ~~both inclusive, 1 cent shall be added for taxes.~~

2915 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
2916 ~~inclusive, 2 cents shall be added for taxes.~~

2917 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
2918 ~~inclusive, 3 cents shall be added for taxes.~~

2919 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
2920 ~~inclusive, 4 cents shall be added for taxes.~~

2921 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
2922 ~~inclusive, 5 cents shall be added for taxes.~~

2923 ~~(g) On sales in amounts from 84 cents to \$1, both~~
2924 ~~inclusive, 6 cents shall be added for taxes.~~

2925 ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~
2926 ~~charged upon each dollar of price, plus the appropriate bracket~~
2927 ~~charge upon any fractional part of a dollar.~~

2928 ~~(10) In counties which have adopted a discretionary sales~~
2929 ~~surtax at the rate of 1 percent, the department shall make~~

35-00103-15

2015310__

2930 ~~available in an electronic format or otherwise the tax amounts~~
2931 ~~and the following brackets applicable to all taxable~~
2932 ~~transactions that would otherwise have been transactions taxable~~
2933 ~~at the rate of 6 percent:~~

2934 ~~(a) On single sales of less than 10 cents, no tax shall be~~
2935 ~~added.~~

2936 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~
2937 ~~both inclusive, 1 cent shall be added for taxes.~~

2938 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~
2939 ~~inclusive, 2 cents shall be added for taxes.~~

2940 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~
2941 ~~inclusive, 3 cents shall be added for taxes.~~

2942 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~
2943 ~~inclusive, 4 cents shall be added for taxes.~~

2944 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~
2945 ~~inclusive, 5 cents shall be added for taxes.~~

2946 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~
2947 ~~inclusive, 6 cents shall be added for taxes.~~

2948 ~~(h) On sales in amounts from 86 cents to \$1, both~~
2949 ~~inclusive, 7 cents shall be added for taxes.~~

2950 ~~(i) On sales in amounts from \$1 up to, and including, the~~
2951 ~~first \$5,000 in price, 7 percent shall be charged upon each~~
2952 ~~dollar of price, plus the appropriate bracket charge upon any~~
2953 ~~fractional part of a dollar.~~

2954 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~
2955 ~~percent shall be added upon the first \$5,000 in price, and 6~~
2956 ~~percent shall be added upon each dollar of price in excess of~~
2957 ~~the first \$5,000 in price, plus the bracket charges upon any~~
2958 ~~fractional part of a dollar as provided for in subsection (9).~~

35-00103-15

2015310__

2959 ~~(11) The department shall make available in an electronic~~
2960 ~~format or otherwise the tax amounts and brackets applicable to~~
2961 ~~all taxable transactions that occur in counties that have a~~
2962 ~~surtax at a rate other than 1 percent which would otherwise have~~
2963 ~~been transactions taxable at the rate of 6 percent. Likewise,~~
2964 ~~the department shall make available in an electronic format or~~
2965 ~~otherwise the tax amounts and brackets applicable to~~
2966 ~~transactions taxable at 4.35 percent pursuant to s.~~
2967 ~~212.05(1)(e)1.c. and on transactions which would otherwise have~~
2968 ~~been so taxable in counties which have adopted a discretionary~~
2969 ~~sales surtax.~~

2970 (10)~~(12)~~ The Legislature intends ~~It is hereby declared to~~
2971 ~~be the legislative intent that, whenever in the construction,~~
2972 ~~administration, or enforcement of this chapter there is a~~ may be
2973 ~~any question respecting the~~ a ~~duplication of the tax, the end~~
2974 ~~consumer, or last retail sale, be the sale intended to be taxed~~
2975 ~~and insofar as is~~ may be ~~practicable there~~ not ~~be a~~ no
2976 ~~duplication or pyramiding of the tax.~~

2977 (11)~~(13)~~ In order to aid the administration and enforcement
2978 ~~of the provisions of this chapter with respect to the rentals~~
2979 ~~and license fees, each lessor or person granting the use of a~~
2980 ~~any~~ hotel, apartment house, roominghouse, tourist or trailer
2981 ~~camp, real property, or any interest therein, or any portion~~
2982 ~~thereof, inclusive of owners; property managers; lessors;~~
2983 ~~landlords; hotel, apartment house, and roominghouse operators;~~
2984 ~~and all licensed real estate agents in~~ within ~~the state leasing,~~
2985 ~~granting the use of, or renting such property, shall be required~~
2986 ~~to~~ ~~keep a record of each and every such lease, license, or~~
2987 ~~rental transaction that~~ which ~~is taxable under this chapter, in~~

35-00103-15

2015310__

2988 such a manner and upon such forms as the department may
2989 prescribe, ~~and~~ to report such transaction to the department or
2990 its designated agents, and to maintain such records as long as
2991 required by s. 213.35, subject to the inspection of the
2992 department and its agents. Upon the failure ~~by such owner;~~
2993 ~~property manager; lessor; landlord; hotel, apartment house,~~
2994 ~~roominghouse, tourist or trailer camp operator; or real estate~~
2995 ~~agent~~ to keep and maintain such records and to make such reports
2996 upon the forms and in the manner prescribed, such owner;
2997 property manager; lessor; landlord; hotel, apartment house,
2998 roominghouse, or tourist or trailer camp operator; receiver of
2999 rent or license fees; or real estate agent commits ~~is guilty of~~
3000 a misdemeanor of the second degree, punishable as provided in s.
3001 775.082 or s. 775.083, for the first offense and, ~~+~~ for
3002 subsequent offenses, commits ~~they are each guilty of~~ a
3003 misdemeanor of the first degree, punishable as provided in s.
3004 775.082 or s. 775.083. If a, ~~however,~~ any subsequent offense
3005 involves intentional destruction of such records with an intent
3006 to evade payment of or deprive the state of any tax revenues,
3007 such subsequent offense is ~~shall be~~ a felony of the third
3008 degree, punishable as provided in s. 775.082 or s. 775.083.

3009 ~~(14) If it is determined upon audit that a dealer has~~
3010 ~~collected and remitted taxes by applying the applicable tax rate~~
3011 ~~to each transaction as described in subsection (9) and rounding~~
3012 ~~the tax due to the nearest whole cent rather than applying the~~
3013 ~~appropriate bracket system provided by law or department rule,~~
3014 ~~the dealer shall not be held liable for additional tax, penalty,~~
3015 ~~and interest resulting from such failure if:~~

3016 ~~(a) The dealer acted in a good faith belief that rounding~~

35-00103-15

2015310__

3017 ~~to the nearest whole cent was the proper method of determining~~
3018 ~~the amount of tax due on each taxable transaction.~~

3019 ~~(b) The dealer timely reported and remitted all taxes~~
3020 ~~collected on each taxable transaction.~~

3021 ~~(c) The dealer agrees in writing to future compliance with~~
3022 ~~the laws and rules concerning brackets applicable to the~~
3023 ~~dealer's transactions.~~

3024 Section 13. Subsection (3) of section 212.17, Florida
3025 Statutes, is amended to read:

3026 212.17 Tax credits or refunds.—

3027 (3) Except as provided in subsection (4), a dealer who has
3028 paid the tax imposed by this chapter on tangible personal
3029 property or services may take a credit or obtain a refund for
3030 the any tax paid by the dealer on the unpaid balance due on
3031 worthless accounts within 12 months after the month in which the
3032 bad debt has been charged off for federal income tax purposes. A
3033 dealer who has paid the tax imposed by this chapter on tangible
3034 personal property or services and who is not required to file
3035 federal income tax returns may take a credit against or obtain a
3036 refund for the tax paid on the unpaid balance due on worthless
3037 accounts within 12 months after the month in which the bad debt
3038 is written off as uncollectible in the dealer's books and
3039 records and would be eligible for a bad-debt deduction for
3040 federal income tax purposes if the dealer were required to file
3041 a federal income tax return.

3042 (a) A dealer who is taking a credit against or obtaining a
3043 refund on worthless accounts shall perform the bad-debt-recovery
3044 calculation in accordance with 26 U.S.C. s. 166.

3045 (b) If the amount of bad debt exceeds the amount of taxable

35-00103-15

2015310__

3046 sales for the period during which the bad debt is written off,
3047 notwithstanding s. 215.26(2), a refund claim must be filed
3048 within 3 years after the due date of the return on which the bad
3049 debt could first be claimed.

3050 (c) If ~~any~~ accounts so charged off for which a credit or
3051 refund has been obtained are subsequently, ~~in whole or in part,~~
3052 paid in whole or in part to the dealer, the amount ~~so~~ paid shall
3053 be included in the first return filed after such collection and
3054 the tax paid accordingly.

3055 (d) If filing responsibilities have been assumed by a
3056 certified service provider, the certified service provider shall
3057 claim, on behalf of the seller, a bad-debt allowance provided by
3058 this subsection. The certified service provider shall credit or
3059 refund to the seller the full amount of a bad-debt allowance or
3060 refund received.

3061 (e) For the purposes of reporting a payment received on a
3062 previously claimed bad debt, the payments made on a debt or
3063 account must first be applied proportionally to the taxable
3064 price of the property or service and the sales tax on such
3065 property, and then to interest, service charges, and other
3066 charges.

3067 (f) If the books and records of the party claiming the bad-
3068 debt allowance support an allocation of the bad debts among
3069 states that are members of the Streamlined Sales and Use Tax
3070 Agreement, the allocation is permitted among those states.

3071 Section 14. Paragraphs (a) and (f) of subsection (3) of
3072 section 212.18, Florida Statutes, are amended to read:

3073 212.18 Administration of law; registration of dealers;
3074 rules.-

35-00103-15

2015310__

3075 (3) (a) A person desiring to engage in or conduct business
3076 in this state as a dealer, or to lease, rent, or let or grant
3077 licenses in living quarters or sleeping or housekeeping
3078 accommodations in hotels, apartment houses, roominghouses, or
3079 tourist or trailer camps that are subject to tax under s.
3080 212.03, or to lease, rent, or let or grant licenses in real
3081 property, and a person who sells or receives anything of value
3082 by way of admissions, must file with the department an
3083 application for a certificate of registration for each place of
3084 business. The application must include the names of the persons
3085 who have interests in such business and their residences, the
3086 address of the business, and other data reasonably required by
3087 the department. However, owners and operators of vending
3088 machines or newspaper rack machines shall ~~are required to~~ obtain
3089 only one certificate of registration for each county in which
3090 such machines are located. The department, by rule, may
3091 authorize a dealer who ~~that~~ uses independent sellers to sell its
3092 merchandise to remit tax on the retail sales price charged to
3093 the ultimate consumer in lieu of having the independent seller
3094 register as a dealer and remit the tax. The department may
3095 appoint the county tax collector as the department's agent to
3096 accept applications for registrations. The application, plus a
3097 registration fee of \$5, must be submitted to the department
3098 before the person, firm, copartnership, or corporation may
3099 engage in such business, ~~and it must be accompanied by a~~
3100 ~~registration fee of \$5. However, a registration fee is not~~
3101 ~~required to accompany an application to engage in or conduct~~
3102 ~~business to make mail order sales.~~ The department may waive the
3103 registration fee for applications submitted through the

35-00103-15

2015310__

3104 department's Internet registration process or central electronic
3105 registration system provided by member states of the Streamlined
3106 Sales and Use Tax Agreement.

3107 (f) As used in this paragraph, the term "exhibitor" means a
3108 person who enters into an agreement authorizing the display of
3109 tangible personal property or services at a convention or a
3110 trade show. The following provisions apply to the registration
3111 of exhibitors as dealers under this chapter:

3112 1. An exhibitor whose agreement prohibits the sale of
3113 tangible personal property or services subject to the tax
3114 imposed in this chapter is not required to register as a dealer.

3115 2. An exhibitor whose agreement provides for the sale at
3116 wholesale only of tangible personal property or services subject
3117 to the tax imposed by this chapter must obtain a resale
3118 certificate from the purchasing dealer but is not required to
3119 register as a dealer.

3120 3. An exhibitor whose agreement authorizes the retail sale
3121 of tangible personal property or services subject to the tax
3122 imposed by this chapter must register as a dealer and collect
3123 the tax on such sales.

3124 ~~4. An exhibitor who makes a mail order sale pursuant to s.~~
3125 ~~212.0596 must register as a dealer.~~

3126
3127 A person who conducts a convention or a trade show must make his
3128 or her exhibitor's agreements available to the department for
3129 inspection and copying.

3130 Section 15. Section 212.20, Florida Statutes, is amended to
3131 read:

3132 212.20 Funds collected, disposition; ~~additional powers of~~

35-00103-15

2015310__

3133 ~~department;~~ operational expense; refund of taxes adjudicated
3134 unconstitutionally collected.—

3135 (1) The department shall pay ~~over~~ to the Chief Financial
3136 Officer ~~of the state~~ all funds received and collected by it
3137 under ~~the provisions of~~ this chapter, to be credited to the
3138 ~~account of the~~ General Revenue Fund ~~of the state~~.

3139 (2) The department may ~~is authorized to~~ employ all
3140 necessary assistants to administer this chapter properly and may
3141 ~~is also authorized to~~ purchase all necessary supplies and
3142 equipment ~~which may be~~ required for this purpose.

3143 (3) The estimated amount of money needed for the
3144 administration of this chapter shall be included by the
3145 department in its annual legislative budget request for the
3146 operation of its office.

3147 (4) As used in ~~When there has been a final adjudication~~
3148 ~~that any tax pursuant to s. 212.0596 was levied, collected, or~~
3149 ~~both, contrary to the Constitution of the United States or the~~
3150 ~~State Constitution, the department shall, in accordance with~~
3151 ~~rules, determine, based upon claims for refund and other~~
3152 ~~evidence and information, who paid such tax or taxes, and refund~~
3153 ~~to each such person the amount of tax paid. For purposes of this~~
3154 ~~subsection, a "final adjudication" is a decision of a court of~~
3155 ~~competent jurisdiction from which no appeal can be taken or from~~
3156 ~~which the official or officials of this state with authority to~~
3157 ~~make such decisions has or have decided not to appeal.~~

3158 ~~(5) For the purposes of this section, the term:~~

3159 (a) "Proceeds" means all tax or fee revenue collected or
3160 received by the department, including interest and penalties.

3161 (b) "Reallocate" means reduction of the accounts of initial

35-00103-15

2015310__

3162 deposit and redeposit into the indicated account.

3163 (5)~~(6)~~ Distribution of all proceeds under this chapter and
 3164 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

3165 (a) Proceeds from the convention development taxes
 3166 authorized under s. 212.0305 shall be reallocated to the
 3167 Convention Development Tax Clearing Trust Fund.

3168 (b) Proceeds from discretionary sales surtaxes imposed
 3169 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 3170 Discretionary Sales Surtax Clearing Trust Fund.

3171 (c)1. Proceeds from the fees imposed under ss.
 3172 212.05(1)(h)3. and 212.18(3) shall remain with the General
 3173 Revenue Fund.

3174 2. The portion of the proceeds which constitutes gross
 3175 receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be
 3176 deposited as provided by law and in accordance with s. 9, Art.
 3177 XII of the State Constitution.

3178 (d) The proceeds of all other taxes and fees imposed
 3179 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 3180 and (2)(b) shall be distributed as follows:

3181 1. In any fiscal year, the greater of \$500 million, minus
 3182 an amount equal to 4.6 percent of the proceeds of the taxes
 3183 collected pursuant to chapter 201, or 5.2 percent of all other
 3184 taxes and fees imposed pursuant to this chapter or remitted
 3185 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 3186 monthly installments into the General Revenue Fund.

3187 2. After the distribution under subparagraph 1., 8.8854
 3188 percent of the amount remitted by a sales tax dealer located
 3189 within a participating county pursuant to s. 218.61 shall be
 3190 transferred into the Local Government Half-cent Sales Tax

35-00103-15

2015310__

3191 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
3192 transferred shall be reduced by 0.1 percent, and the department
3193 shall distribute this amount to the Public Employees Relations
3194 Commission Trust Fund less \$5,000 each month, which shall be
3195 added to the amount calculated in subparagraph 3. and
3196 distributed accordingly.

3197 3. After the distribution under subparagraphs 1. and 2.,
3198 0.0956 percent shall be transferred to the Local Government
3199 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
3200 to s. 218.65.

3201 4. After the distributions under subparagraphs 1., 2., and
3202 3., 2.0603 percent of the available proceeds shall be
3203 transferred monthly to the Revenue Sharing Trust Fund for
3204 Counties pursuant to s. 218.215.

3205 5. After the distributions under subparagraphs 1., 2., and
3206 3., 1.3517 percent of the available proceeds shall be
3207 transferred monthly to the Revenue Sharing Trust Fund for
3208 Municipalities pursuant to s. 218.215. If the total revenue to
3209 be distributed pursuant to this subparagraph is at least as
3210 great as the amount due from the Revenue Sharing Trust Fund for
3211 Municipalities and the former Municipal Financial Assistance
3212 Trust Fund in state fiscal year 1999-2000, no municipality shall
3213 receive less than the amount due from the Revenue Sharing Trust
3214 Fund for Municipalities and the former Municipal Financial
3215 Assistance Trust Fund in state fiscal year 1999-2000. If the
3216 total proceeds to be distributed are less than the amount
3217 received in combination from the Revenue Sharing Trust Fund for
3218 Municipalities and the former Municipal Financial Assistance
3219 Trust Fund in state fiscal year 1999-2000, each municipality

35-00103-15

2015310__

3220 shall receive an amount proportionate to the amount it was due
3221 in state fiscal year 1999-2000.

3222 6. Of the remaining proceeds:

3223 a. In each fiscal year, the sum of \$29,915,500 shall be
3224 divided into as many equal parts as there are counties in the
3225 state, and one part shall be distributed to each county. The
3226 distribution among the several counties must begin each fiscal
3227 year on or before January 5 ~~5th~~ and continue monthly for ~~a total~~
3228 ~~of~~ 4 months. If a local or special law required that ~~any~~ moneys
3229 accruing to a county in fiscal year 1999-2000 under the then-
3230 existing provisions of s. 550.135 be paid directly to the
3231 district school board, special district, or a municipal
3232 government, such payment must continue until the local or
3233 special law is amended or repealed. The state covenants with
3234 holders of bonds or other instruments of indebtedness issued by
3235 local governments, special districts, or district school boards
3236 before July 1, 2000, that it is not the intent of this
3237 subparagraph to adversely affect the rights of those holders or
3238 relieve local governments, special districts, or district school
3239 boards of the duty to meet their obligations as a result of
3240 previous pledges or assignments or trusts entered into which
3241 obligated funds received from the distribution to county
3242 governments under then-existing s. 550.135. This distribution
3243 specifically is in lieu of funds distributed under s. 550.135
3244 before July 1, 2000.

3245 b. The department shall distribute \$166,667 monthly to each
3246 applicant certified as a facility for a new or retained
3247 professional sports franchise pursuant to s. 288.1162. Up to
3248 \$41,667 shall be distributed monthly by the department to each

35-00103-15

2015310__

3249 certified applicant as defined in s. 288.11621 for a facility
3250 for a spring training franchise. However, not more than \$416,670
3251 may be distributed monthly in the aggregate to all certified
3252 applicants for facilities for spring training franchises.
3253 Distributions begin 60 days after such certification and
3254 continue for not more than 30 years, except as otherwise
3255 provided in s. 288.11621. A certified applicant identified in
3256 this sub-subparagraph may not receive more in distributions than
3257 expended by the applicant for the public purposes provided under
3258 ~~in~~ s. 288.1162(5) or s. 288.11621(3).

3259 c. Beginning 30 days after notice by the Department of
3260 Economic Opportunity to the department ~~of Revenue~~ that an
3261 applicant has been certified as the professional golf hall of
3262 fame pursuant to s. 288.1168 and is open to the public, \$166,667
3263 shall be distributed monthly, for up to 300 months, to the
3264 applicant.

3265 d. Beginning 30 days after notice by the Department of
3266 Economic Opportunity to the department ~~of Revenue~~ that the
3267 applicant has been certified as the International Game Fish
3268 Association World Center facility pursuant to s. 288.1169, and
3269 the facility is open to the public, \$83,333 shall be distributed
3270 monthly, for up to 168 months, to the applicant. This
3271 distribution is subject to reduction pursuant to s. 288.1169. A
3272 lump sum payment of \$999,996 shall be made after certification
3273 and before July 1, 2000.

3274 e. The department shall distribute up to \$83,333 monthly to
3275 each certified applicant ~~as defined in s. 288.11631~~ for a
3276 facility used by a single spring training franchise, or up to
3277 \$166,667 monthly to each certified applicant as defined in s.

35-00103-15

2015310__

3278 288.11631 for a facility used by more than one spring training
3279 franchise. Monthly distributions begin 60 days after such
3280 certification or July 1, 2016, whichever is later, and continue
3281 for not more than 20 years to each certified applicant as
3282 defined in s. 288.11631 for a facility used by a single spring
3283 training franchise or not more than 25 years to each certified
3284 applicant as defined in s. 288.11631 for a facility used by more
3285 than one spring training franchise. A certified applicant
3286 identified in this sub-subparagraph may not receive more in
3287 distributions than expended by the applicant for the public
3288 purposes provided in s. 288.11631(3).

3289 f. Beginning 45 days after notice by the Department of
3290 Economic Opportunity to the department ~~of Revenue~~ that an
3291 applicant has been approved by the Legislature and certified by
3292 the Department of Economic Opportunity under s. 288.11625, or
3293 upon a date specified by the Department of Economic Opportunity
3294 ~~as provided~~ under s. 288.11625(6)(d), the department shall
3295 distribute each month an amount equal to one-twelfth of the
3296 annual distribution amount certified by the Department of
3297 Economic Opportunity for the applicant. The department may not
3298 distribute more than \$7 million in the 2014-2015 fiscal year or
3299 more than \$13 million annually thereafter under this sub-
3300 subparagraph.

3301 7. All other proceeds must remain in the General Revenue
3302 Fund.

3303 Section 16. Section 213.052, Florida Statutes, is created
3304 to read:

3305 213.052 Effective date of state sales and use tax rate
3306 changes under chapter 212.-

35-00103-15

2015310__

3307 (1) The effective date for a sales or use tax rate change
3308 imposed under chapter 212 is January 1, April 1, July 1, or
3309 October 1.

3310 (2) The Department of Revenue shall provide notice of such
3311 rate change to all affected sellers 60 days before the effective
3312 date of the rate change. Failure of a seller to receive notice
3313 does not relieve the seller of its obligation to collect sales
3314 or use tax.

3315 Section 17. Section 213.0521, Florida Statutes, is created
3316 to read:

3317 213.0521 Effective date of state sales and use tax rate
3318 changes pursuant to legislative act.—The effective date for
3319 services starting before and ending after the effective date of
3320 a legislative act is as follows:

3321 (1) For a rate increase, the new rate applies to the first
3322 billing period starting on or after the effective date.

3323 (2) For a rate decrease, the new rate applies to bills
3324 rendered on or after the effective date.

3325 Section 18. Section 213.215, Florida Statutes, is created
3326 to read:

3327 213.215 Sales and use tax amnesty upon registration in
3328 accordance with the Streamlined Sales and Use Tax Agreement.—

3329 (1) Amnesty shall be provided for uncollected or unpaid
3330 sales or use tax to a seller who registers to pay or to collect
3331 and remit applicable sales or use tax in accordance with the
3332 Streamlined Sales and Use Tax Agreement authorized under s.
3333 213.256 if the seller was not registered with the Department of
3334 Revenue during the 12 months before the effective date of
3335 participation in the agreement by this state.

35-00103-15

2015310__

3336 (2) Amnesty precludes assessment for uncollected or unpaid
3337 sales or use tax, together with penalty or interest for sales
3338 made during the period the seller was not registered with the
3339 Department of Revenue, if registration occurs within 12 months
3340 after the effective date of this state's participation in the
3341 agreement.

3342 (3) Amnesty is not available to a seller with respect to a
3343 matter for which the seller received notice of the commencement
3344 of an audit if the audit is not finally resolved, including
3345 related administrative and judicial processes.

3346 (4) Amnesty is not available for sales or use taxes already
3347 paid or remitted to the state or to taxes collected by the
3348 seller.

3349 (5) Absent the seller's fraud or intentional
3350 misrepresentation of a material fact, amnesty is fully effective
3351 as long as the seller continues registration and continues
3352 payment or collection and remittance of applicable sales or use
3353 taxes for at least 36 months.

3354 (6) The amnesty applies only to sales or use taxes due from
3355 a seller in its capacity as a seller and not to sales or use
3356 taxes due from a seller in its capacity as a buyer.

3357 Section 19. Subsections (1) and (2) of section 213.256,
3358 Florida Statutes, are amended to read:

3359 213.256 Simplified Sales and Use Tax Administration Act.—

3360 (1) As used in this section and ss. 213.2561 and 213.2562,
3361 the term:

3362 (a) "Agent" means, for purposes of carrying out the
3363 responsibilities placed on a dealer, a person appointed by the
3364 seller to represent the seller before the department.

35-00103-15

2015310__

3365 ~~"Department" means the Department of Revenue.~~

3366 (b) "Agreement" means the Streamlined Sales and Use Tax
3367 Agreement ~~as amended and adopted on January 27, 2001, by the~~
3368 ~~Executive Committee of the National Conference of State~~
3369 ~~Legislatures.~~

3370 (c) "Certified automated system" means software certified
3371 jointly by the state states that are signatories to the
3372 ~~agreement~~ to calculate the tax imposed by each jurisdiction on a
3373 transaction, determine the amount of tax to remit to the
3374 appropriate state, and maintain a record of the transaction.

3375 (d) "Certified service provider" means an agent certified
3376 ~~jointly by the states that are signatories to the agreement~~ to
3377 perform all of the seller's sales tax functions other than the
3378 seller's obligation to remit tax on its own purchases.

3379 (e) "Department" means the Department of Revenue.

3380 (f) "Governing board" means the governing board of the
3381 agreement.

3382 (g)1. "Model 1 seller" means a seller that has selected a
3383 certified service provider as the seller's agent to perform all
3384 of the seller's sales and use tax functions other than the
3385 seller's obligation to remit tax on the seller's purchases.

3386 2. "Model 2 seller" means a seller that has selected a
3387 certified automated system to perform part of the seller's sales
3388 and use tax functions, but retains responsibility for remitting
3389 the tax.

3390 3. "Model 3 seller" means a seller that has sales in at
3391 least five member states, has total annual sales revenue of at
3392 least \$500 million, has a proprietary system that calculates the
3393 amount of tax due each jurisdiction, and has entered into a

35-00103-15

2015310__

3394 performance agreement with the member states which establishes a
3395 tax performance standard for the seller.

3396

3397 As used in this paragraph, a seller includes an affiliated group
3398 of sellers using the same proprietary system.

3399 (h)~~(e)~~ "Person" means an individual, trust, estate,
3400 fiduciary, partnership, limited liability company, limited
3401 liability partnership, corporation, or ~~any~~ other legal entity.

3402 (i) "Registered under this agreement" means registration by
3403 a seller with the member states under the central registration
3404 system.

3405 (j)~~(f)~~ "Sales tax" means the tax levied under chapter 212.

3406 (k)~~(g)~~ "Seller" means a ~~any~~ person making sales, leases, or
3407 rentals of personal property or services.

3408 (l)~~(h)~~ "State" means a ~~any~~ state of the United States and
3409 the District of Columbia.

3410 (m)~~(i)~~ "Use tax" means the tax levied under chapter 212.

3411 (2) (a) The executive director of the department may ~~shall~~
3412 enter into the agreement ~~the Streamlined Sales and Use Tax~~
3413 ~~Agreement~~ with one or more states to simplify and modernize
3414 sales and use tax administration in order to substantially
3415 reduce the burden of tax compliance for all sellers and ~~for~~ all
3416 types of commerce. In furtherance of the agreement, the
3417 executive director of the department or his or her designee
3418 shall act jointly with other states that are members of the
3419 agreement to establish standards for certification of a
3420 certified service provider and certified automated systems
3421 ~~system~~ and central registration systems ~~establish performance~~
3422 ~~standards for multistate sellers.~~

35-00103-15

2015310__

3423 (b) The executive director of the department or his or her
3424 designee shall take other actions reasonably required to
3425 administer this section. Other actions authorized by this
3426 section include, but are not limited to, the adoption of rules
3427 and the joint procurement, with other member states, of goods
3428 and services in furtherance of the cooperative agreement.

3429 (c) The executive director of the department or his or her
3430 designee may represent this state before the other states that
3431 are signatories to the agreement.

3432 (d) The executive director of the department or his or her
3433 designee may prepare and submit reports and certifications that
3434 are determined necessary according to the terms of the agreement
3435 and may enter into other agreements with the governing board,
3436 member states, and service providers which the executive
3437 director determines necessary to facilitate the administration
3438 of the tax laws of this state.

3439 Section 20. Section 213.2561, Florida Statutes, is created
3440 to read:

3441 213.2561 Approval of software to calculate tax.—The
3442 department shall review and approve software submitted to the
3443 governing board for certification as a certified automated
3444 system. If the software accurately reflects the taxability of
3445 product categories included in the program, the department shall
3446 certify the approval of the software to the governing board.

3447 Section 21. Section 213.2562, Florida Statutes, is created
3448 to read:

3449 213.2562 Simplified Sales and Use Tax Agreement
3450 registration, certification, liability, and audit.—

3451 (1) A seller that registers under the agreement agrees to

35-00103-15

2015310__

3452 collect and remit sales and use taxes for all taxable sales into
3453 the member states, including member states joining after the
3454 seller's registration. Withdrawal or revocation of this state
3455 does not relieve a seller of its responsibility to remit taxes
3456 previously or subsequently collected on behalf of the state.

3457 (a) When registering, the seller may select a model 1,
3458 model 2, or model 3 method of remittance or other method allowed
3459 by state law to remit the taxes collected.

3460 (b) A seller may be registered by an agent. Such
3461 appointment must be in writing and submitted to a member state.

3462 (2) (a) A certified service provider is the agent of a model
3463 1 seller with whom the certified service provider has contracted
3464 for the collection and remittance of sales and use taxes. As the
3465 model 1 seller's agent, the certified service provider is liable
3466 for sales and use tax due this state on all sales transactions
3467 it processes for the model 1 seller, except as specified in
3468 paragraph (b).

3469 (b) A model 1 seller is not liable to the state for sales
3470 or use tax due on transactions processed by the certified
3471 service provider unless the model 1 seller has misrepresented
3472 the type of items it sells or has committed fraud. In the
3473 absence of probable cause to believe that the model 1 seller has
3474 committed fraud or made a material misrepresentation, the model
3475 1 seller is not subject to audit on the transactions processed
3476 by the certified service provider. A model 1 seller is subject
3477 to audit for transactions that have not been processed by the
3478 certified service provider. Acting jointly, the member states
3479 may perform a system check of the model 1 seller and review the
3480 model 1 seller's procedures to determine if the certified

35-00103-15

2015310__

3481 service provider's system is functioning properly and to
3482 determine the extent to which the model 1 seller's transactions
3483 are being processed by the certified service provider.

3484 (3) A model 2 seller that uses a certified automated system
3485 remains responsible and is liable to this state for reporting
3486 and remitting tax. However, a model 2 seller is not responsible
3487 for errors in reliance on a certified automated system.

3488 (4) A model 3 seller is liable for the failure of the
3489 proprietary system to meet the performance standard.

3490 (5) A person who provides a certified automated system is
3491 not liable for errors contained in software that was approved by
3492 the department and certified to the governing board. However,
3493 such person is:

3494 (a) Responsible for the proper functioning of that system;

3495 (b) Liable to this state for underpayments of tax
3496 attributable to errors in the functioning of the certified
3497 automated system; and

3498 (c) Liable for the misclassification of an item or
3499 transaction that is not corrected within 10 days after the
3500 receipt of notice from the department.

3501 (6) The executive director of the department or his or her
3502 designee may certify a person as a certified service provider if
3503 the person:

3504 (a) Uses a certified automated system;

3505 (b) Integrates its certified automated system with the
3506 system of a seller for whom the person collects tax so that the
3507 tax due on a sale is determined at the time of the sale;

3508 (c) Agrees to remit the taxes it collects at the time and
3509 in the manner specified by chapter 212;

35-00103-15

2015310__

3510 (d) Agrees to file returns on behalf of the sellers for
3511 whom it collects tax;

3512 (e) Agrees to protect the privacy of tax information it
3513 obtains in accordance with s. 213.053; and

3514 (f) Enters into a contract with the department.

3515 (7) The department shall review software submitted to the
3516 governing board for certification as a certified automated
3517 system. The executive director of the department shall certify
3518 the approval of the software to the governing board if the
3519 software:

3520 (a) Determines the applicable state and local sales and use
3521 tax rate for a transaction in accordance with s. 212.06(3) and
3522 (4);

3523 (b) Determines whether an item is exempt from tax;

3524 (c) Determines the amount of tax to be remitted for each
3525 taxpayer for a reporting period; and

3526 (d) Can generate reports and returns as required by the
3527 governing board.

3528 (8) The department may adopt by rule one or more sales tax
3529 performance standards for model 3 sellers.

3530 (9) Disclosure of information that is exempt or
3531 confidential and exempt under law which is necessary under this
3532 section must be made according to a written agreement between
3533 the executive director of the department or his or her designee
3534 and the certified service provider. The certified service
3535 provider is bound by the same requirements of confidentiality as
3536 department employees. A willful breach of confidentiality is a
3537 misdemeanor of the first degree, punishable as provided in s.
3538 775.082 or s. 775.083.

35-00103-15

2015310__

3539 Section 22. It is the intent of the Legislature to urge the
3540 United States Congress to consider adequate protections for
3541 small businesses engaging in both offline and online
3542 transactions from added costs, administrative burdens, and
3543 requirements imposed on intermediaries relating to the
3544 collection and remittance of sales and use tax.

3545 Section 23. Emergency rules.-

3546 (1) The executive director of the Department of Revenue is
3547 authorized, and all conditions are deemed to be met, to adopt
3548 emergency rules pursuant to s. 120.54(4), Florida Statutes, for
3549 the purpose of implementing this act.

3550 (2) Notwithstanding any other law, emergency rules adopted
3551 pursuant to subsection (1) are effective for 6 months after
3552 adoption and may be renewed during the pendency of procedures to
3553 adopt permanent rules addressing the subject of the emergency
3554 rules.

3555 (3) This section expires January 1, 2019.

3556 Section 24. Paragraph (a) of subsection (5) of section
3557 11.45, Florida Statutes, is amended to read:

3558 11.45 Definitions; duties; authorities; reports; rules.-

3559 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.-

3560 (a) The Legislative Auditing Committee shall direct the
3561 Auditor General to make an audit of a ~~any~~ municipality if
3562 ~~whenever~~ petitioned to do so by at least 20 percent of the
3563 registered electors in the last general election of that
3564 municipality pursuant to this subsection. The supervisor of
3565 elections of the county in which the municipality is located
3566 shall certify whether or not the petition contains the
3567 signatures of at least 20 percent of the registered electors of

35-00103-15

2015310__

3568 the municipality. After the completion of the audit, the Auditor
3569 General shall determine whether the municipality has the fiscal
3570 resources necessary to pay the cost of the audit. The
3571 municipality shall pay the cost of the audit within 90 days
3572 after the Auditor General's determination that the municipality
3573 has the available resources. If the municipality fails to pay
3574 ~~the cost of the audit~~, the Department of Revenue shall, upon
3575 certification of the Auditor General, withhold from that portion
3576 of the distribution pursuant to s. 212.20(5)(d)5. ~~s.~~
3577 ~~212.20(6)(d)5.~~ which is distributable to such municipality, a
3578 sum sufficient to pay the cost of the audit and ~~shall~~ deposit
3579 that sum into the General Revenue Fund of the state.

3580 Section 25. Subsection (6) of section 196.012, Florida
3581 Statutes, is amended to read:

3582 196.012 Definitions.—For the purpose of this chapter, the
3583 following terms are defined as follows, except where the context
3584 clearly indicates otherwise:

3585 (6) Governmental, municipal, or public purpose or function
3586 is ~~shall be~~ deemed to be served or performed when the lessee
3587 under a any leasehold interest created in property of the United
3588 States, the state or ~~any of~~ its political subdivisions, or a any
3589 municipality, agency, special district, authority, or other
3590 public body corporate of the state is demonstrated to perform a
3591 function or serve a governmental purpose that ~~which~~ could
3592 properly be performed or served by an appropriate governmental
3593 unit or which is demonstrated to perform a function or serve a
3594 purpose which would otherwise be a valid subject for the
3595 allocation of public funds. For purposes of the preceding
3596 sentence, an activity undertaken by a lessee which is permitted

35-00103-15

2015310__

3597 under the terms of its lease of real property designated as an
3598 aviation area on an airport layout plan that ~~which~~ has been
3599 approved by the Federal Aviation Administration and which real
3600 property is used for the administration, operation, business
3601 offices and activities related specifically thereto in
3602 connection with the conduct of an aircraft full service fixed
3603 base operation which provides goods and services to the general
3604 aviation public in the promotion of air commerce is ~~shall be~~
3605 deemed an activity that ~~which~~ serves a governmental, municipal,
3606 or public purpose or function. An ~~Any~~ activity undertaken by a
3607 lessee which is permitted under the terms of its lease of real
3608 property designated as a public-use ~~public~~ airport as defined in
3609 s. 332.004~~(14)~~ by municipalities, agencies, special districts,
3610 authorities, or other public bodies corporate and public bodies
3611 politic of the state, a spaceport as defined in s. 331.303, or
3612 which is located in a deepwater port identified in s.
3613 403.021(9)(b) and owned by one of the foregoing governmental
3614 units, subject to a leasehold or other possessory interest of a
3615 nongovernmental lessee that is deemed to perform an aviation,
3616 airport, aerospace, maritime, or port purpose or operation is
3617 ~~shall be~~ deemed an activity that serves a governmental,
3618 municipal, or public purpose. The use by a lessee, licensee, or
3619 management company of real property or a portion thereof as a
3620 convention center, visitor center, sports facility with
3621 permanent seating, concert hall, arena, stadium, park, or beach
3622 is deemed a use that serves a governmental, municipal, or public
3623 purpose or function when access to the property is open to the
3624 general public with or without a charge for admission. If
3625 property deeded to a municipality by the United States is

35-00103-15

2015310__

3626 subject to a requirement that the Federal Government, through a
3627 schedule established by the Secretary of the Interior, determine
3628 that the property is being maintained for public historic
3629 preservation, park, or recreational purposes and if those
3630 conditions are not met the property reverts ~~will revert back~~ to
3631 the Federal Government, then such property shall be deemed to
3632 serve a municipal or public purpose. The term "governmental
3633 purpose" also includes a direct use of property on federal lands
3634 in connection with the Federal Government's Space Exploration
3635 Program or spaceport activities as defined in s. 212.02(22).
3636 Real property and tangible personal property owned by the
3637 Federal Government or Space Florida and used for defense and
3638 space exploration purposes or which is put to a use in support
3639 thereof is ~~shall be~~ deemed to perform an essential national
3640 governmental purpose and is ~~shall be~~ exempt. The term "owned by
3641 the lessee" as used in this chapter does not include personal
3642 property, buildings, or other real property improvements used
3643 for the administration, operation, business offices and
3644 activities related specifically thereto in connection with the
3645 conduct of an aircraft full service fixed based operation which
3646 provides goods and services to the general aviation public in
3647 the promotion of air commerce provided that the real property is
3648 designated as an aviation area on an airport layout plan
3649 approved by the Federal Aviation Administration. For purposes of
3650 determining ~~determination of~~ "ownership," buildings and other
3651 real property improvements that ~~which~~ will revert to the airport
3652 authority or other governmental unit upon expiration of the term
3653 of the lease are ~~shall be deemed~~ "owned" by the governmental
3654 unit and not the lessee. Providing two-way telecommunications

35-00103-15

2015310__

3655 services to the public for hire by the use of a
3656 telecommunications facility, as defined in s. 364.02~~(14)~~, and
3657 for which a certificate is required under chapter 364 does not
3658 constitute an exempt use for purposes of s. 196.199, unless the
3659 telecommunications services are provided by the operator of a
3660 public-use airport, as defined in s. 332.004, for the operator's
3661 provision of telecommunications services for the airport or its
3662 tenants, concessionaires, or licensees, or unless the
3663 telecommunications services are provided by a public hospital.

3664 Section 26. Paragraph (b) of subsection (1) and paragraph
3665 (b) of subsection (2) of section 202.18, Florida Statutes, are
3666 amended to read:

3667 202.18 Allocation and disposition of tax proceeds.—The
3668 proceeds of the communications services taxes remitted under
3669 this chapter shall be treated as follows:

3670 (1) The proceeds of the taxes remitted under s.
3671 202.12(1)(a) shall be divided as follows:

3672 (b) The remaining portion shall be distributed according to
3673 s. 212.20(5) ~~s. 212.20(6)~~.

3674 (2) The proceeds of the taxes remitted under s.
3675 202.12(1)(b) shall be divided as follows:

3676 (b) Sixty-three percent of the remainder shall be allocated
3677 to the state and distributed pursuant to s. 212.20(5) ~~s.~~
3678 ~~212.20(6)~~, except that the proceeds allocated pursuant to s.
3679 212.20(5)(d)2. ~~s. 212.20(6)(d)2.~~ shall be prorated to the
3680 participating counties in the same proportion as that month's
3681 collection of the taxes and fees imposed pursuant to chapter 212
3682 and paragraph (1)(b).

3683 Section 27. Section 203.0011, Florida Statutes, is amended

35-00103-15

2015310__

3684 to read:

3685 203.0011 Combined rate for tax collected pursuant to ss.
3686 203.01(1)(b)4. and 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ In complying
3687 with the amendments to ss. 203.01 and 212.05, relating to the
3688 additional tax on electrical power or energy, made by this act,
3689 a seller of electrical power or energy may collect a combined
3690 rate of 6.95 percent, which consists of the 4.35 percent and 2.6
3691 percent required under ss. 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ and
3692 203.01(1)(b)4., respectively, if the provider properly reflects
3693 the tax collected with respect to the two provisions as required
3694 in the return to the Department of Revenue.

3695 Section 28. Paragraph (a) of subsection (1) of section
3696 203.01, Florida Statutes, is amended to read:

3697 203.01 Tax on gross receipts for utility and communications
3698 services.—

3699 (1)(a)1. A tax is imposed on gross receipts from utility
3700 services that are delivered to a retail consumer in this state.
3701 The tax shall be levied as provided in paragraphs (b)-(j).

3702 2. A tax is levied on communications services as defined in
3703 s. 202.11(1). The tax applies ~~shall be applied~~ to the same
3704 services and transactions as are subject to taxation under
3705 chapter 202, and to communications services that are subject to
3706 the exemption provided in s. 202.125(1). The tax applies ~~shall~~
3707 ~~be applied~~ to the sales price of communications services if ~~when~~
3708 sold at retail, as the terms are defined in s. 202.11, is ~~shall~~
3709 ~~be~~ due and payable at the same time as the taxes imposed
3710 pursuant to chapter 202, and shall be administered and collected
3711 pursuant to chapter 202.

3712 3. An additional tax is levied on charges for, or the use

35-00103-15

2015310__

3713 of, electrical power or energy that is subject to the tax levied
3714 pursuant to s. 212.05(1)(e)3. ~~s. 212.05(1)(e)1.c.~~ or s.
3715 212.06(1). The tax applies ~~shall be applied~~ to the same
3716 transactions or uses as are subject to taxation under s.
3717 212.05(1)(e)3. ~~s. 212.05(1)(e)1.c.~~ or s. 212.06(1). If a
3718 transaction or use is exempt from the tax imposed under s.
3719 212.05(1)(e)3. ~~s. 212.05(1)(e)1.c.~~ or s. 212.06(1), the
3720 transaction or use is also exempt from the tax imposed under
3721 this subparagraph. The tax applies ~~shall be applied~~ to charges
3722 for electrical power or energy and is due and payable at the
3723 same time as taxes imposed pursuant to chapter 212. Chapter 212
3724 governs the administration and enforcement of the tax imposed by
3725 this subparagraph. The charges upon which the tax imposed by
3726 this subparagraph is applied do not include the taxes imposed by
3727 subparagraph 1. or s. 166.231. The tax imposed by this
3728 subparagraph becomes state funds at the moment of collection and
3729 is not considered as revenue of a utility for purposes of a
3730 franchise agreement between the utility and a local government.

3731 Section 29. Paragraph (a) of subsection (1) of section
3732 212.031, Florida Statutes, is amended to read:

3733 212.031 Tax on rental or license fee for use of real
3734 property.—

3735 (1) (a) It is ~~declared to be~~ the legislative intent that
3736 each every person is exercising a taxable privilege who engages
3737 in the business of renting, leasing, letting, or granting a
3738 license for the use of ~~any~~ real property is exercising a taxable
3739 privilege unless such property is:

- 3740 1. Assessed as agricultural property under s. 193.461.
3741 2. Used exclusively as dwelling units.

35-00103-15

2015310__

3742 3. Property subject to tax on parking, docking, or storage
3743 spaces under s. 212.03(6).

3744 4. Recreational property or the common elements of a
3745 condominium if ~~when~~ subject to a lease between the developer or
3746 owner thereof and the condominium association in its own right
3747 or as agent for the owners of individual condominium units or
3748 the owners of individual condominium units. However, only the
3749 lease payments on such property are ~~shall be~~ exempt from the tax
3750 imposed by this chapter, and any other use made by the owner or
3751 the condominium association is ~~shall be~~ fully taxable under this
3752 chapter.

3753 5. A public or private street or right-of-way and poles,
3754 conduits, fixtures, and similar improvements located on such
3755 streets or rights-of-way, occupied or used by a utility or
3756 provider of communications services, as defined by s. 202.11,
3757 for utility or communications or television purposes. As used in
3758 ~~For purposes of~~ this subparagraph, the term "utility" means a
3759 ~~any~~ person providing utility services as defined in s. 203.012.
3760 This exception also applies to property, wherever located, on
3761 which ~~the following~~ are placed: towers, antennas, cables,
3762 accessory structures, or equipment, not including switching
3763 equipment, used in the provision of mobile communications
3764 services as defined in s. 202.11. For purposes of this chapter,
3765 towers used in the provision of mobile communications services,
3766 ~~as defined in s. 202.11,~~ are considered to be fixtures.

3767 6. A public street or road that ~~which~~ is used for
3768 transportation purposes.

3769 7. Property used at an airport exclusively for ~~the purpose~~
3770 ~~of~~ aircraft landing or aircraft taxiing or property used by an

35-00103-15

2015310__

3771 airline for ~~the purpose of~~ loading or unloading passengers or
3772 property onto or from aircraft or for fueling aircraft.

3773 8.~~a.~~ Property used at a port authority, as defined in s.
3774 315.02~~(2)~~, exclusively for ~~the purpose of~~ oceangoing vessels or
3775 tugs docking, or such vessels mooring on property used by a port
3776 authority for ~~the purpose of~~ loading or unloading passengers or
3777 cargo onto or from such a vessel, or property used at a port
3778 authority for fueling such vessels, or to the extent that the
3779 amount paid for the use of ~~any~~ property at the port is based on
3780 the charge for the amount of tonnage actually imported or
3781 exported through the port by a tenant.

3782 ~~b.~~ The amount charged for the use of ~~any~~ property at the
3783 port in excess of the amount charged for tonnage actually
3784 imported or exported remains ~~shall remain~~ subject to tax except
3785 as provided in this subparagraph ~~sub-subparagraph a.~~

3786 9. Property used as an integral part of the performance of
3787 qualified production services. As used in this subparagraph, the
3788 term "qualified production services" means an ~~any~~ activity or
3789 service performed directly in connection with the production of
3790 a qualified motion picture, as defined in s. 212.06(1)(b), and
3791 includes:

3792 a. Photography, sound and recording, casting, location
3793 managing and scouting, shooting, creation of special and optical
3794 effects, animation, adaptation (language, media, electronic, or
3795 otherwise), technological modifications, computer graphics, set
3796 and stage support (such as electricians, lighting designers and
3797 operators, greensmen, prop managers and assistants, and grips),
3798 wardrobe (design, preparation, and management), hair and makeup
3799 (design, production, and application), performing (such as

35-00103-15

2015310__

3800 acting, dancing, and playing), designing and executing stunts,
 3801 coaching, consulting, writing, scoring, composing,
 3802 choreographing, script supervising, directing, producing,
 3803 transmitting dailies, dubbing, mixing, editing, cutting,
 3804 looping, printing, processing, duplicating, storing, and
 3805 distributing;

3806 b. The design, planning, engineering, construction,
 3807 alteration, repair, and maintenance of real or personal
 3808 property, including stages, sets, props, models, paintings, and
 3809 facilities principally required for the performance of ~~these~~
 3810 services specified ~~listed~~ in sub-subparagraph a.; and

3811 c. Property management services directly related to
 3812 property used in connection with the services described in sub-
 3813 subparagraphs a. and b.

3814

3815 This exemption inures ~~will inure~~ to the taxpayer upon
 3816 presentation of the certificate of exemption issued to the
 3817 taxpayer under ~~the provisions of~~ s. 288.1258.

3818 10. Leased, subleased, licensed, or rented to a person
 3819 providing food and drink concessionaire services within the
 3820 premises of a convention hall, exhibition hall, auditorium,
 3821 stadium, theater, arena, civic center, performing arts center,
 3822 publicly owned recreational facility, or a ~~any~~ business operated
 3823 under a permit issued pursuant to chapter 550. A person
 3824 providing retail concessionaire services involving the sale of
 3825 food and drink or other tangible personal property within the
 3826 premises of an airport shall be subject to tax on the rental of
 3827 real property used for that purpose, but shall not be subject to
 3828 the tax on a ~~any~~ license to use the property. For purposes of

35-00103-15

2015310__

3829 this subparagraph, the term "sale" does ~~shall~~ not include the
3830 leasing of tangible personal property.

3831 11. Property occupied pursuant to an instrument calling for
3832 payments which the department has declared, in a Technical
3833 Assistance Advisement issued on or before March 15, 1993, to be
3834 nontaxable pursuant to rule 12A-1.070(19)(c), Florida
3835 Administrative Code.; ~~provided that~~ This subparagraph applies
3836 ~~shall only apply~~ to property occupied by the same person before
3837 and after the execution of the subject instrument and only to
3838 those payments made pursuant to such instrument, exclusive of
3839 renewals and extensions ~~thereof~~ occurring after March 15, 1993.

3840 12. Property used or occupied predominantly for space
3841 flight business purposes. As used in this subparagraph the term,
3842 "space flight business" means the manufacturing, processing, or
3843 assembly of a space facility, space propulsion system, space
3844 vehicle, satellite, or station of any kind possessing the
3845 capacity for space flight, as defined by s. 212.02(23), or
3846 components thereof, and also means the following activities
3847 supporting space flight: vehicle launch activities, flight
3848 operations, ground control or ground support, and all
3849 administrative activities directly related thereto. Property
3850 shall be deemed to be used or occupied predominantly for space
3851 flight business purposes if more than 50 percent of the
3852 property, or improvements thereon, is used for one or more space
3853 flight business purposes. Possession by a landlord, lessor, or
3854 licensor of a signed written statement from the tenant, lessee,
3855 or licensee claiming the exemption relieves ~~shall relieve~~ the
3856 landlord, lessor, or licensor from the responsibility of
3857 collecting the tax, and the department shall look solely to the

35-00103-15

2015310__

3858 tenant, lessee, or licensee for recovery of such tax if it
3859 determines that the exemption is ~~was~~ not applicable.

3860 13. Rented, leased, subleased, or licensed to a person
3861 providing telecommunications, data systems management, or
3862 Internet services at a publicly or privately owned convention
3863 hall, civic center, or meeting space at a public lodging
3864 establishment as defined in s. 509.013. This subparagraph
3865 applies only to that portion of the rental, lease, or license
3866 payment that is based on ~~upon~~ a percentage of sales, revenue
3867 sharing, or royalty payments and not based on ~~upon~~ a fixed
3868 price. This subparagraph is intended to be clarifying and
3869 remedial in nature and applies ~~shall apply~~ retroactively. This
3870 subparagraph does not provide a basis for an assessment of any
3871 tax not paid, or create a right to a refund of any tax paid,
3872 pursuant to this section before July 1, 2010.

3873 Section 30. Section 212.05011, Florida Statutes, is amended
3874 to read:

3875 212.05011 Combined rate for tax collected pursuant to ss.
3876 203.01(1)(b)4. and 212.05(1)(e)3. ~~212.05(1)(e)1.e.~~ In complying
3877 with the amendments to ss. 203.01 and 212.05, relating to the
3878 additional tax on electrical power or energy, made by this act,
3879 a seller of electrical power or energy may collect a combined
3880 rate of 6.95 percent, which consists of the 4.35 percent and 2.6
3881 percent required under ss. 212.05(1)(e)3. ~~ss.212.05(1)(e)1.e.~~
3882 and 203.01(1)(b)4., respectively, if the provider properly
3883 reflects the tax collected with respect to the two provisions as
3884 required in the return to the department ~~of Revenue.~~

3885 Section 31. Paragraph (b) of subsection (1) of section
3886 212.052, Florida Statutes, is amended to read:

35-00103-15

2015310__

3887 212.052 Research or development costs; exemption.—

3888 (1) For the purposes of the exemption provided in this
3889 section:

3890 (b) The term "costs" means cost price as defined in s.
3891 212.02~~(4)~~.

3892 Section 32. Paragraph (c) of subsection (2), paragraph (c)
3893 of subsection (3), and paragraphs (c) and (i) of subsection (8)
3894 of section 212.055, Florida Statutes, are amended to read:

3895 212.055 Discretionary sales surtaxes; legislative intent;
3896 authorization and use of proceeds.—It is the legislative intent
3897 that any authorization for imposition of a discretionary sales
3898 surtax shall be published in the Florida Statutes as a
3899 subsection of this section, irrespective of the duration of the
3900 levy. Each enactment shall specify the types of counties
3901 authorized to levy; the rate or rates which may be imposed; the
3902 maximum length of time the surtax may be imposed, if any; the
3903 procedure which must be followed to secure voter approval, if
3904 required; the purpose for which the proceeds may be expended;
3905 and such other requirements as the Legislature may provide.
3906 Taxable transactions and administrative procedures shall be as
3907 provided in s. 212.054.

3908 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

3909 (c) Pursuant to s. 212.054~~(4)~~, the proceeds of the surtax
3910 levied under this subsection shall be distributed to the county
3911 and the municipalities within such county in which the surtax
3912 was collected, according to:

3913 1. An interlocal agreement between the county governing
3914 authority and the governing bodies of the municipalities
3915 representing a majority of the county's municipal population,

35-00103-15

2015310__

3916 which agreement may include a school district with the consent
3917 of the county governing authority and the governing bodies of
3918 the municipalities representing a majority of the county's
3919 municipal population; or

3920 2. If there is no interlocal agreement, according to the
3921 formula provided in s. 218.62.

3922

3923 A ~~Any~~ change in the distribution formula must take effect on the
3924 first day of the ~~any~~ month that begins at least 60 days after
3925 written notification of that change has been made to the
3926 department.

3927 (3) SMALL COUNTY SURTAX.—

3928 (c) Pursuant to s. 212.054~~(4)~~, the proceeds of the surtax
3929 levied under this subsection shall be distributed to the county
3930 and the municipalities within the county in which the surtax was
3931 collected, according to:

3932 1. An interlocal agreement between the county governing
3933 authority and the governing bodies of the municipalities
3934 representing a majority of the county's municipal population,
3935 which agreement may include a school district with the consent
3936 of the county governing authority and the governing bodies of
3937 the municipalities representing a majority of the county's
3938 municipal population; or

3939 2. If there is no interlocal agreement, according to the
3940 formula provided in s. 218.62.

3941

3942 A ~~Any~~ change in the distribution formula shall take effect on
3943 the first day of the ~~any~~ month that begins at least 60 days
3944 after written notification of that change has been made to the

35-00103-15

2015310__

3945 department.

3946 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

3947 (c) Pursuant to s. 212.054(4), the proceeds of the
3948 discretionary sales surtax collected under this subsection, less
3949 an administrative fee that may be retained by the Department of
3950 Revenue, shall be distributed by the department to the county.
3951 The county shall distribute the proceeds it receives from the
3952 department to the participating jurisdictions that have entered
3953 into an interlocal agreement with the county under this
3954 subsection. The county may also charge an administrative fee for
3955 receiving and distributing the surtax in the amount of the
3956 actual costs incurred, not to exceed 2 percent of the surtax
3957 collected.

3958 (i) Surtax collections shall be initiated on January 1 of
3959 the year following a successful referendum ~~in order to coincide~~
3960 ~~with s. 212.054(5)~~.

3961 Section 33. Subsection (3) of section 212.13, Florida
3962 Statutes, is amended to read:

3963 212.13 Records required to be kept; power to inspect; audit
3964 procedure.—

3965 (3) For the purpose of enforcing ~~enforcement~~ of this
3966 chapter, a every manufacturer and seller of tangible personal
3967 property or services licensed in within this state shall allow
3968 ~~is required to permit~~ the department to examine his or her books
3969 and records at all reasonable hours, and, upon ~~his or her~~
3970 refusal, the department may require him or her to permit such
3971 examination by resort to the circuit courts of this state,
3972 subject however to the right of removal of the cause to the
3973 judicial circuit wherein such person's business is located or

35-00103-15

2015310__

3974 ~~wherein~~ such person's books and records are kept if, ~~provided~~
3975 ~~further that~~ such person's books and records are kept in ~~within~~
3976 the state. If ~~When~~ the dealer has made an allocation or
3977 attribution pursuant to the definition of sales price in s.
3978 212.02(16), the department may prescribe by rule the books and
3979 records that must be made available during an audit of the
3980 dealer's books and records and examples of methods for
3981 determining the reasonableness thereof. Books and records kept
3982 in the regular course of business include, ~~but are not limited~~
3983 ~~to~~, general ledgers, price lists, cost records, customer
3984 billings, billing system reports, tariffs, and other regulatory
3985 filings and rules of regulatory authorities. Such record may be
3986 required to be made available to the department in an electronic
3987 format when so kept by the dealer. The dealer may support the
3988 allocation of charges with books and records kept in the regular
3989 course of business covering the dealer's entire service area,
3990 including territories outside this state. During an audit, the
3991 department may reasonably require production of ~~any~~ additional
3992 books and records found necessary to assist in its
3993 determination.

3994 Section 34. Paragraph (a) of subsection (4) of section
3995 212.14, Florida Statutes, is amended to read:

3996 212.14 Departmental powers; hearings; distress warrants;
3997 bonds; subpoenas and subpoenas duces tecum.—

3998 (4) In all cases where it is necessary to ensure compliance
3999 with this chapter, the department shall require a cash deposit,
4000 bond, or other security as a condition to a person obtaining or
4001 retaining a dealer's certificate of registration under this
4002 chapter. Such bond must be in the form and amount the department

35-00103-15

2015310__

4003 deems appropriate under the particular circumstances. A person
4004 failing to produce such cash deposit, bond, or other security is
4005 not entitled to obtain or retain a dealer's certificate of
4006 registration under this chapter, and the Department of Legal
4007 Affairs is hereby authorized to proceed by injunction, if
4008 requested by the Department of Revenue, to prevent such person
4009 from doing business subject to this chapter until such cash
4010 deposit, bond, or other security is posted with the department,
4011 and any temporary injunction for this purpose may be granted by
4012 any judge or chancellor authorized by law to grant injunctions.
4013 Any security required to be deposited may be sold by the
4014 department at public sale if necessary in order to recover any
4015 tax, interest, or penalty due. Notice of such sale may be served
4016 personally or by mail upon the person who deposited the
4017 security. If by mail, notice sent to the last known address as
4018 it appears on the records of the department is sufficient for
4019 the purpose of this requirement. Upon such sale, the surplus, if
4020 any, above the amount due under this chapter shall be returned
4021 to the person who deposited the security. The department may
4022 adopt rules necessary to administer this subsection. For the
4023 purpose of the cash deposit, bond, or other security required by
4024 this subsection, the term "person" includes:

4025 (a) The ~~These~~ entities defined as a "person" listed in s.
4026 212.02(12).

4027 Section 35. Subsection (1) of section 212.15, Florida
4028 Statutes, is amended to read:

4029 212.15 Taxes declared state funds; penalties for failure to
4030 remit taxes; due and delinquent dates; judicial review.—

4031 (1) The taxes imposed by this chapter ~~shall, except as~~

35-00103-15

2015310__

4032 ~~provided in s. 212.06(5)(a)2.e.,~~ become state funds upon, ~~at the~~
4033 ~~moment of collection and are shall for each month be~~ due to the
4034 department on, the first day of the succeeding month and ~~be~~
4035 delinquent on the 21st day of such month. All returns postmarked
4036 after the 20th day of such month are delinquent.

4037 Section 36. Subsection (3) of section 213.015, Florida
4038 Statutes, is amended to read:

4039 213.015 Taxpayer rights.—There is created a Florida
4040 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
4041 and property of Florida taxpayers are adequately safeguarded and
4042 protected during tax assessment, collection, and enforcement
4043 processes administered under the revenue laws of this state. The
4044 Taxpayer's Bill of Rights compiles, in one document, brief but
4045 comprehensive statements which explain, in simple, nontechnical
4046 terms, the rights and obligations of the Department of Revenue
4047 and taxpayers. Section 192.0105 provides additional rights
4048 afforded to payors of property taxes and assessments. The rights
4049 afforded taxpayers to ensure that their privacy and property are
4050 safeguarded and protected during tax assessment and collection
4051 are available only insofar as they are implemented in other
4052 parts of the Florida Statutes or rules of the Department of
4053 Revenue. The rights so guaranteed Florida taxpayers in the
4054 Florida Statutes and the departmental rules are:

4055 (3) The right to be represented or advised by counsel or
4056 other qualified representatives at any time in administrative
4057 interactions with the department, the right to procedural
4058 safeguards with respect to recording of interviews during tax
4059 determination or collection processes conducted by the
4060 department, the right to be treated in a professional manner by

35-00103-15

2015310__

4061 department personnel, and the right to have audits, inspections
4062 of records, and interviews conducted at a reasonable time and
4063 place except in criminal and internal investigations (see ss.
4064 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
4065 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (11) ~~(13)~~,
4066 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

4067 Section 37. Subsection (3) of section 218.245, Florida
4068 Statutes, is amended to read:

4069 218.245 Revenue sharing; apportionment.—

4070 (3) Revenues attributed to the increase in distribution to
4071 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
4072 212.20(5)(d)5. ~~s. 212.20(6)(d)5.~~ from 1.0715 percent to 1.3409
4073 percent provided in chapter 2003-402, Laws of Florida, shall be
4074 distributed to each eligible municipality and ~~any~~ unit of local
4075 government that is consolidated as provided by s. 9, Art. VIII
4076 of the State Constitution of 1885, as preserved by s. 6(e), Art.
4077 VIII, 1968 revised constitution, as follows: each eligible local
4078 government's allocation shall be based on the amount it received
4079 from the half-cent sales tax under s. 218.61 in the prior state
4080 fiscal year divided by the total receipts under s. 218.61 in the
4081 prior state fiscal year for all eligible local governments.
4082 However, for the purpose of calculating this distribution, the
4083 amount received from the half-cent sales tax under s. 218.61 in
4084 the prior state fiscal year by a unit of local government which
4085 is consolidated as provided by s. 9, Art. VIII of the State
4086 Constitution of 1885, as amended, and as preserved by s. 6(e),
4087 Art. VIII, of the Constitution as revised in 1968, shall be
4088 reduced by 50 percent for such local government and for the
4089 total receipts. For eligible municipalities that began

35-00103-15

2015310__

4090 participating in the allocation of half-cent sales tax under s.
 4091 218.61 in the previous state fiscal year, their annual receipts
 4092 shall be calculated by dividing their actual receipts by the
 4093 number of months they participated, and the result multiplied by
 4094 12.

4095 Section 38. Subsections (5), (6), and (7) of section
 4096 218.65, Florida Statutes, are amended to read:

4097 218.65 Emergency distribution.—

4098 (5) At the beginning of each fiscal year, the Department of
 4099 Revenue shall calculate a base allocation for each eligible
 4100 county equal to the difference between the current per capita
 4101 limitation times the county's population, minus prior year
 4102 ordinary distributions to the county pursuant to ss.
 4103 212.20(5)(d)2. ~~ss. 212.20(6)(d)2.~~, 218.61, and 218.62. If moneys
 4104 deposited into the Local Government Half-cent Sales Tax Clearing
 4105 Trust Fund pursuant to s. 212.20(5)(d)3. ~~s. 212.20(6)(d)3.~~,
 4106 excluding moneys appropriated for supplemental distributions
 4107 pursuant to subsection (8), for the current year are less than
 4108 or equal to the sum of the base allocations, each eligible
 4109 county must ~~shall~~ receive a share of the appropriated amount
 4110 proportional to its base allocation. If the deposited amount
 4111 exceeds the sum of the base allocations, each county must ~~shall~~
 4112 receive its base allocation, and the excess appropriated amount,
 4113 less any amounts distributed under subsection (6), shall be
 4114 distributed equally on a per capita basis among the eligible
 4115 counties.

4116 (6) If moneys deposited in the Local Government Half-cent
 4117 Sales Tax Clearing Trust Fund pursuant to s. 212.20(5)(d)3. ~~s.~~
 4118 ~~212.20(6)(d)3.~~ exceed the amount necessary to provide the base

35-00103-15

2015310__

4119 allocation to each eligible county, the moneys in the trust fund
4120 may be used to provide a transitional distribution, ~~as specified~~
4121 ~~in this subsection,~~ to certain counties whose population has
4122 increased. The transitional distribution shall be made available
4123 to each county that qualified for a distribution under
4124 subsection (2) in the prior year but does not, because of the
4125 requirements of paragraph (2) (a), qualify for a distribution in
4126 the current year. Beginning on July 1 of the year following the
4127 year in which the county no longer qualifies for a distribution
4128 under subsection (2), the county shall receive two-thirds of the
4129 amount received in the prior year, and beginning July 1 of the
4130 second year following the year in which the county no longer
4131 qualifies for a distribution under subsection (2), the county
4132 shall receive one-third of the amount it received in the last
4133 year it qualified for the distribution under subsection (2). If
4134 insufficient moneys are available in the Local Government Half-
4135 cent Sales Tax Clearing Trust Fund to fully provide such a
4136 transitional distribution to each county that meets the
4137 eligibility criteria in this section, each eligible county shall
4138 receive a share of the available moneys proportional to the
4139 amount it would have received had moneys been sufficient to
4140 fully provide such a transitional distribution to each eligible
4141 county.

4142 (7) The distribution provided in s. 212.20(5)(d)3. There is
4143 hereby annually appropriated from the Local Government Half-cent
4144 Sales Tax Clearing Trust Fund ~~the distribution provided in s.~~
4145 ~~212.20(6)(d)3.~~ to be used for emergency and supplemental
4146 distributions pursuant to this section.

4147 Section 39. Paragraph (q) of subsection (1) of section

35-00103-15

2015310__

4148 288.1045, Florida Statutes, is amended to read:

4149 288.1045 Qualified defense contractor and space flight
4150 business tax refund program.—

4151 (1) DEFINITIONS.—As used in this section:

4152 (q) "Space flight business" means the manufacturing,
4153 processing, or assembly of space flight technology products,
4154 space flight facilities, space flight propulsion systems, or
4155 space vehicles, satellites, or stations of any kind possessing
4156 the capability for space flight, as defined by s. 212.02~~(23)~~, or
4157 components thereof, and includes, in supporting space flight,
4158 vehicle launch activities, flight operations, ground control or
4159 ground support, and all administrative activities directly
4160 related to such activities. The term does not include products
4161 that are designed or manufactured for general commercial
4162 aviation or other uses even if those products may also serve an
4163 incidental use in space flight applications.

4164 Section 40. Paragraphs (a) and (d) of subsection (3) of
4165 section 288.11621, Florida Statutes, are amended to read:

4166 288.11621 Spring training baseball franchises.—

4167 (3) USE OF FUNDS.—

4168 (a) A certified applicant may use funds provided under s.
4169 212.20(5)(d)6.b. ~~s. 212.20(6)(d)6.b.~~ only to:

4170 1. Serve the public purpose of acquiring, constructing,
4171 reconstructing, or renovating a facility for a spring training
4172 franchise.

4173 2. Pay or pledge for the payment of debt service on, or to
4174 fund debt service reserve funds, arbitrage rebate obligations,
4175 or other amounts payable with respect thereto, bonds issued for
4176 the acquisition, construction, reconstruction, or renovation of

35-00103-15

2015310__

4177 such facility, or for the reimbursement of such costs or the
4178 refinancing of bonds issued for such purposes.

4179 3. Assist in the relocation of a spring training franchise
4180 from one unit of local government to another only if the
4181 governing board of the current host local government by a
4182 majority vote agrees to relocation.

4183 (d)1. All certified applicants must place unexpended state
4184 funds received pursuant to s. 212.20(5)(d)6.b. ~~s.~~
4185 ~~212.20(6)(d)6.b.~~ in a trust fund or separate account for use
4186 only as authorized in this section.

4187 2. A certified applicant may request that the Department of
4188 Revenue suspend further distributions of state funds made
4189 available under s. 212.20(5)(d)6.b. ~~s. 212.20(6)(d)6.b.~~ for 12
4190 months after expiration of an existing agreement with a spring
4191 training franchise to provide the certified applicant with an
4192 opportunity to enter into a new agreement with a spring training
4193 franchise, at which time the distributions shall resume.

4194 3. The expenditure of state funds distributed to an
4195 applicant certified before July 1, 2010, must begin within 48
4196 months after the initial receipt of the state funds. In
4197 addition, the construction of, or capital improvements to, a
4198 spring training facility must be completed within 24 months
4199 after the project's commencement.

4200 Section 41. Subsections (1) and (3), paragraph (a) of
4201 subsection (5), and paragraph (e) of subsection (7) of section
4202 288.11625, Florida Statutes, are amended to read:

4203 288.11625 Sports development.—

4204 (1) ADMINISTRATION.—The department shall serve as the state
4205 agency responsible for screening applicants for state funding

35-00103-15

2015310__

4206 under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~

4207 (3) PURPOSE.—The purpose of this section is to provide
4208 applicants state funding under s. 212.20(5)(d)6.f. ~~s.~~
4209 ~~212.20(6)(d)6.f.~~ for the public purpose of constructing,
4210 reconstructing, renovating, or improving a facility.

4211 (5) EVALUATION PROCESS.—

4212 (a) Before recommending an applicant to receive a state
4213 distribution under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~, the
4214 department must verify that:

4215 1. The applicant or beneficiary is responsible for the
4216 construction, reconstruction, renovation, or improvement of a
4217 facility and obtained at least three bids for the project.

4218 2. If the applicant is not a unit of local government, a
4219 unit of local government holds title to the property on which
4220 the facility and project are, or will be, located.

4221 3. If the applicant is a unit of local government in whose
4222 jurisdiction the facility is, or will be, located, the unit of
4223 local government has an exclusive intent agreement to negotiate
4224 in this state with the beneficiary.

4225 4. A unit of local government in whose jurisdiction the
4226 facility is, or will be, located supports the application for
4227 state funds. Such support must be verified by the adoption of a
4228 resolution, after a public hearing, that the project serves a
4229 public purpose.

4230 5. The applicant or beneficiary has not previously
4231 defaulted or failed to meet any statutory requirements of a
4232 previous state-administered sports-related program under s.
4233 288.1162, s. 288.11621, s. 288.11631, or this section.

4234 Additionally, the applicant or beneficiary is not currently

35-00103-15

2015310__

4235 receiving state distributions under s. 212.20 for the facility
4236 that is the subject of the application, unless the applicant
4237 demonstrates that the franchise that applied for a distribution
4238 under s. 212.20 no longer plays at the facility that is the
4239 subject of the application.

4240 6. The applicant or beneficiary has sufficiently
4241 demonstrated a commitment to employ residents of this state,
4242 contract with Florida-based firms, and purchase locally
4243 available building materials to the greatest extent possible.

4244 7. If the applicant is a unit of local government, the
4245 applicant has a certified copy of a signed agreement with a
4246 beneficiary for the use of the facility. If the applicant is a
4247 beneficiary, the beneficiary must enter into an agreement with
4248 the department. The applicant's or beneficiary's agreement must
4249 also require the following:

4250 a. The beneficiary must reimburse the state for state funds
4251 that will be distributed if the beneficiary relocates or no
4252 longer occupies or uses the facility as the facility's primary
4253 tenant before the agreement expires. Reimbursements must be sent
4254 to the Department of Revenue for deposit into the General
4255 Revenue Fund.

4256 b. The beneficiary must pay for signage or advertising
4257 within the facility. The signage or advertising must be placed
4258 in a prominent location as close to the field of play or
4259 competition as is practicable, must be displayed consistent with
4260 signage or advertising in the same location and of like value,
4261 and must feature Florida advertising approved by the Florida
4262 Tourism Industry Marketing Corporation.

4263 8. The project will commence within 12 months after

35-00103-15

2015310__

4264 receiving state funds or did not commence before January 1,
4265 2013.

4266 (7) CONTRACT.—An applicant approved by the Legislature and
4267 certified by the department must enter into a contract with the
4268 department which:

4269 (e) Requires the applicant to reimburse the state by
4270 electing to do one of the following:

4271 1. After all distributions have been made, reimburse at the
4272 end of the contract term any amount by which the total
4273 distributions made under s. 212.20(5)(d)6.f. ~~s. 212.20(6)(d)6.f.~~
4274 exceed actual new incremental state sales taxes generated by
4275 sales at the facility during the contract, plus a 5 percent
4276 penalty on that amount.

4277 2. After the applicant begins to submit the independent
4278 analysis under paragraph (c), reimburse each year any amount by
4279 which the previous year's annual distribution exceeds 75 percent
4280 of the actual new incremental state sales taxes generated by
4281 sales at the facility.

4282
4283 Any reimbursement due to the state must be made within 90 days
4284 after the applicable distribution under this paragraph. If the
4285 applicant is unable or unwilling to reimburse the state for such
4286 amount, the department may place a lien on the applicant's
4287 facility. If the applicant is a municipality or county, it may
4288 reimburse the state from its half-cent sales tax allocation, as
4289 provided in s. 218.64(3). Reimbursements must be sent to the
4290 Department of Revenue for deposit into the General Revenue Fund.

4291 Section 42. Paragraph (c) of subsection (2) and paragraphs
4292 (a), (c), and (d) of subsection (3) of section 288.11631,

35-00103-15

2015310__

4293 Florida Statutes, are amended to read:

4294 288.11631 Retention of Major League Baseball spring
4295 training baseball franchises.—

4296 (2) CERTIFICATION PROCESS.—

4297 (c) Each applicant certified on or after July 1, 2013,
4298 shall enter into an agreement with the department which:

4299 1. Specifies the amount of the state incentive funding to
4300 be distributed. The amount of state incentive funding per
4301 certified applicant may not exceed \$20 million. However, if a
4302 certified applicant's facility is used by more than one spring
4303 training franchise, the maximum amount may not exceed \$50
4304 million, and the Department of Revenue shall make distributions
4305 to the applicant pursuant to s. 212.20(5)(d)6.e. ~~s.~~
4306 ~~212.20(6)(d)6.e.~~

4307 2. States the criteria that the certified applicant must
4308 meet in order to remain certified. These criteria must include a
4309 provision stating that the spring training franchise must
4310 reimburse the state for any funds received if the franchise does
4311 not comply with the terms of the contract. If bonds were issued
4312 to construct or renovate a facility for a spring training
4313 franchise, the required reimbursement must be equal to the total
4314 amount of state distributions expected to be paid from the date
4315 the franchise violates the agreement with the applicant through
4316 the final maturity of the bonds.

4317 3. States that the certified applicant is subject to
4318 decertification if the certified applicant fails to comply with
4319 this section or the agreement.

4320 4. States that the department may recover state incentive
4321 funds if the certified applicant is decertified.

35-00103-15

2015310__

4322 5. Specifies the information that the certified applicant
4323 must report to the department.

4324 6. Includes any provision deemed prudent by the department.

4325 (3) USE OF FUNDS.—

4326 (a) A certified applicant may use funds provided under s.
4327 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ only to:

4328 1. Serve the public purpose of constructing or renovating a
4329 facility for a spring training franchise.

4330 2. Pay or pledge for the payment of debt service on, or to
4331 fund debt service reserve funds, arbitrage rebate obligations,
4332 or other amounts payable with respect thereto, bonds issued for
4333 the construction or renovation of such facility, or for the
4334 reimbursement of such costs or the refinancing of bonds issued
4335 for such purposes.

4336 (c) The Department of Revenue may not distribute funds
4337 under s. 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ until July 1,
4338 2016. Further, the Department of Revenue may not distribute
4339 funds to an applicant certified on or after July 1, 2013, until
4340 it receives notice from the department that:

4341 1. The certified applicant has encumbered funds under
4342 either subparagraph (a)1. or subparagraph (a)2.; and

4343 2. If applicable, any existing agreement with a spring
4344 training franchise for the use of a facility has expired.

4345 (d)1. All certified applicants shall place unexpended state
4346 funds received pursuant to s. 212.20(5)(d)6.e. ~~s.~~
4347 ~~212.20(6)(d)6.e.~~ in a trust fund or separate account for use
4348 only as authorized in this section.

4349 2. A certified applicant may request that the department
4350 notify the Department of Revenue to suspend further

35-00103-15

2015310__

4351 distributions of state funds made available under s.
4352 212.20(5)(d)6.e. ~~s. 212.20(6)(d)6.e.~~ for 12 months after
4353 expiration of an existing agreement with a spring training
4354 franchise to provide the certified applicant with an opportunity
4355 to enter into a new agreement with a spring training franchise,
4356 at which time the distributions shall resume.

4357 3. The expenditure of state funds distributed to an
4358 applicant certified after July 1, 2013, must begin within 48
4359 months after the initial receipt of the state funds. In
4360 addition, the construction or renovation of a spring training
4361 facility must be completed within 24 months after the project's
4362 commencement.

4363 Section 43. Subsection (6) of section 288.1169, Florida
4364 Statutes, is amended to read:

4365 288.1169 International Game Fish Association World Center
4366 facility.—

4367 (6) The department shall ~~must~~ recertify every 10 years that
4368 the facility is open, that the International Game Fish
4369 Association World Center continues to be the only international
4370 administrative headquarters, fishing museum, and Hall of Fame in
4371 the United States recognized by the International Game Fish
4372 Association, and that the project is meeting the minimum
4373 projections for attendance or sales tax revenues as required at
4374 the time of original certification. If the facility is not
4375 recertified during this 10-year review as meeting the minimum
4376 projections, ~~then~~ funding shall be abated until the
4377 certification criteria are met. If the project fails to generate
4378 \$1 million of annual revenues pursuant to paragraph (2)(e), the
4379 distribution of revenues pursuant to s. 212.20(5)(d)6.d. ~~s.~~

35-00103-15

2015310__

4380 ~~212.20(6)(d)6.d.~~ shall be reduced to an amount equal to \$83,333
 4381 multiplied by a fraction, the numerator of which is the actual
 4382 revenues generated and the denominator of which is \$1 million.
 4383 Such reduction remains in effect until revenues generated by the
 4384 project in a 12-month period equal or exceed \$1 million.

4385 Section 44. Subsection (8) of section 551.102, Florida
 4386 Statutes, is amended to read:

4387 551.102 Definitions.—As used in this chapter, the term:

4388 (8) "Slot machine" means a ~~any~~ mechanical or electrical
 4389 contrivance, terminal that may or may not be capable of
 4390 downloading slot games from a central server system, machine, or
 4391 other device that, upon insertion of a coin, bill, ticket,
 4392 token, or similar object or upon payment of any consideration
 4393 ~~whatsoever~~, including the use of an ~~any~~ electronic payment
 4394 system except a credit card or debit card, is available to play
 4395 or operate, the play or operation of which, whether by reason of
 4396 skill or application of the element of chance or both, may
 4397 deliver or entitle the person or persons playing or operating
 4398 the contrivance, terminal, machine, or other device to receive
 4399 cash, billets, tickets, tokens, or electronic credits to be
 4400 exchanged for cash or to receive merchandise or anything of
 4401 value ~~whatsoever~~, whether the payoff is made automatically from
 4402 the machine or manually. The term includes associated equipment
 4403 necessary to conduct the operation of the contrivance, terminal,
 4404 machine, or other device. Slot machines may use spinning reels,
 4405 video displays, or both. A slot machine is not a "coin-operated
 4406 amusement machine" as defined in s. 212.02~~(24)~~ or an amusement
 4407 game or machine as described in s. 849.161, and is ~~slot machines~~
 4408 ~~are~~ not subject to the tax imposed by s. 212.05(1)(h).

35-00103-15

2015310__

4409 Section 45. Paragraph (a) of subsection (1) of section
4410 790.0655, Florida Statutes, is amended to read:

4411 790.0655 Purchase and delivery of handguns; mandatory
4412 waiting period; exceptions; penalties.—

4413 (1) (a) There is ~~shall be~~ a mandatory 3-day waiting period,
4414 ~~which shall be 3 days~~, excluding weekends and legal holidays,
4415 between the purchase and the delivery at retail of a ~~any~~
4416 handgun. The term "purchase" means the transfer of money or
4417 other valuable consideration to the retailer. The term "handgun"
4418 means a firearm capable of being carried and used by one hand,
4419 such as a pistol or revolver. The term "retailer" ~~means and~~
4420 ~~includes every person engaged in~~ has the meaning ascribed
4421 ~~business of making sales at retail or for distribution, or use,~~
4422 ~~or consumption, or storage to be used or consumed in this state,~~
4423 ~~as defined in s. 212.02(13).~~

4424 Section 46. Section 212.0596, Florida Statutes, is
4425 repealed.

4426 Section 47. For the purpose of incorporating the amendment
4427 made by this act to section 212.05, Florida Statutes, in a
4428 reference thereto, paragraph (v) of subsection (7) of section
4429 212.08, Florida Statutes, is reenacted to read:

4430 212.08 Sales, rental, use, consumption, distribution, and
4431 storage tax; specified exemptions.—The sale at retail, the
4432 rental, the use, the consumption, the distribution, and the
4433 storage to be used or consumed in this state of the following
4434 are hereby specifically exempt from the tax imposed by this
4435 chapter.

4436 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
4437 entity by this chapter do not inure to any transaction that is

35-00103-15

2015310__

4438 otherwise taxable under this chapter when payment is made by a
4439 representative or employee of the entity by any means,
4440 including, but not limited to, cash, check, or credit card, even
4441 when that representative or employee is subsequently reimbursed
4442 by the entity. In addition, exemptions provided to any entity by
4443 this subsection do not inure to any transaction that is
4444 otherwise taxable under this chapter unless the entity has
4445 obtained a sales tax exemption certificate from the department
4446 or the entity obtains or provides other documentation as
4447 required by the department. Eligible purchases or leases made
4448 with such a certificate must be in strict compliance with this
4449 subsection and departmental rules, and any person who makes an
4450 exempt purchase with a certificate that is not in strict
4451 compliance with this subsection and the rules is liable for and
4452 shall pay the tax. The department may adopt rules to administer
4453 this subsection.

4454 (v) *Professional services.*—

4455 1. Also exempted are professional, insurance, or personal
4456 service transactions that involve sales as inconsequential
4457 elements for which no separate charges are made.

4458 2. The personal service transactions exempted pursuant to
4459 subparagraph 1. do not exempt the sale of information services
4460 involving the furnishing of printed, mimeographed, or
4461 multigraphed matter, or matter duplicating written or printed
4462 matter in any other manner, other than professional services and
4463 services of employees, agents, or other persons acting in a
4464 representative or fiduciary capacity or information services
4465 furnished to newspapers and radio and television stations. As
4466 used in this subparagraph, the term "information services"

35-00103-15

2015310__

4467 includes the services of collecting, compiling, or analyzing
4468 information of any kind or nature and furnishing reports thereof
4469 to other persons.

4470 3. This exemption does not apply to any service warranty
4471 transaction taxable under s. 212.0506.

4472 4. This exemption does not apply to any service transaction
4473 taxable under s. 212.05(1)(i).

4474 Section 48. For the purpose of incorporating the amendment
4475 made by this act to section 212.0506, Florida Statutes, in a
4476 reference thereto, section 634.131, Florida Statutes, is
4477 reenacted to read:

4478 634.131 Tax on premiums and assessments.—Premiums and
4479 assessments received by insurers or service agreement companies
4480 and taxed under this section are not subject to any premium tax
4481 provided for in the Florida Insurance Code. However, the gross
4482 amount of such premiums and assessments is subject to the sales
4483 tax imposed by s. 212.0506.

4484 Section 49. For the purpose of incorporating the amendment
4485 made by this act to section 212.0506, Florida Statutes, in a
4486 reference thereto, subsection (2) of section 634.415, Florida
4487 Statutes, is reenacted to read:

4488 634.415 Tax on premiums; annual statement; reports.—

4489 (2) The gross amount of premiums and assessments is subject
4490 to the sales tax imposed by s. 212.0506.

4491 Section 50. For the purpose of incorporating the amendment
4492 made by this act to section 212.054, Florida Statutes, in a
4493 reference thereto, paragraphs (a) and (c) of subsection (3) of
4494 section 202.18, Florida Statutes, are reenacted to read:

4495 202.18 Allocation and disposition of tax proceeds.—The

35-00103-15

2015310__

4496 proceeds of the communications services taxes remitted under
4497 this chapter shall be treated as follows:

4498 (3) (a) Notwithstanding any law to the contrary, the
4499 proceeds of each local communications services tax levied by a
4500 municipality or county pursuant to s. 202.19(1) or s. 202.20(1),
4501 less the department's costs of administration, shall be
4502 transferred to the Local Communications Services Tax Clearing
4503 Trust Fund and held there to be distributed to such municipality
4504 or county. However, the proceeds of any communications services
4505 tax imposed pursuant to s. 202.19(5) shall be deposited and
4506 disbursed in accordance with ss. 212.054 and 212.055. For
4507 purposes of this section, the proceeds of any tax levied by a
4508 municipality, county, or school board under s. 202.19(1) or s.
4509 202.20(1) are all funds collected and received by the department
4510 pursuant to a specific levy authorized by such sections,
4511 including any interest and penalties attributable to the tax
4512 levy.

4513 (c)1. Except as otherwise provided in this paragraph,
4514 proceeds of the taxes levied pursuant to s. 202.19, less amounts
4515 deducted for costs of administration in accordance with
4516 paragraph (b), shall be distributed monthly to the appropriate
4517 jurisdictions. The proceeds of taxes imposed pursuant to s.
4518 202.19(5) shall be distributed in the same manner as
4519 discretionary surtaxes are distributed, in accordance with ss.
4520 212.054 and 212.055.

4521 2. The department shall make any adjustments to the
4522 distributions pursuant to this section which are necessary to
4523 reflect the proper amounts due to individual jurisdictions or
4524 trust funds. In the event that the department adjusts amounts

35-00103-15

2015310__

4525 due to reflect a correction in the situsing of a customer, such
4526 adjustment shall be limited to the amount of tax actually
4527 collected from such customer by the dealer of communication
4528 services.

4529 3.a. Adjustments in distributions which are necessary to
4530 correct misallocations between jurisdictions shall be governed
4531 by this subparagraph. If the department determines that
4532 misallocations between jurisdictions occurred, it shall provide
4533 written notice of such determination to all affected
4534 jurisdictions. The notice shall include the amount of the
4535 misallocations, the basis upon which the determination was made,
4536 data supporting the determination, and the identity of each
4537 affected jurisdiction. The notice shall also inform all affected
4538 jurisdictions of their authority to enter into a written
4539 agreement establishing a method of adjustment as described in
4540 sub-subparagraph c.

4541 b. An adjustment affecting a distribution to a jurisdiction
4542 which is less than 90 percent of the average monthly
4543 distribution to that jurisdiction for the 6 months immediately
4544 preceding the department's determination, as reported by all
4545 communications services dealers, shall be made in the month
4546 immediately following the department's determination that
4547 misallocations occurred.

4548 c. If an adjustment affecting a distribution to a
4549 jurisdiction equals or exceeds 90 percent of the average monthly
4550 distribution to that jurisdiction for the 6 months immediately
4551 preceding the department's determination, as reported by all
4552 communications services dealers, the affected jurisdictions may
4553 enter into a written agreement establishing a method of

35-00103-15

2015310__

4554 adjustment. If the agreement establishing a method of adjustment
 4555 provides for payments of local communications services tax
 4556 monthly distributions, the amount of any such payment agreed to
 4557 may not exceed the local communications services tax monthly
 4558 distributions available to the jurisdiction that was allocated
 4559 amounts in excess of those to which it was entitled. If affected
 4560 jurisdictions execute a written agreement specifying a method of
 4561 adjustment, a copy of the written agreement shall be provided to
 4562 the department no later than the first day of the month
 4563 following 90 days after the date the department transmits notice
 4564 of the misallocation. If the department does not receive a copy
 4565 of the written agreement within the specified time period, an
 4566 adjustment affecting a distribution to a jurisdiction made
 4567 pursuant to this sub-subparagraph shall be prorated over a time
 4568 period that equals the time period over which the misallocations
 4569 occurred.

4570 Section 51. For the purpose of incorporating the amendment
 4571 made by this act to section 212.054, Florida Statutes, in a
 4572 reference thereto, subsection (3) of section 202.20, Florida
 4573 Statutes, is reenacted to read:

4574 202.20 Local communications services tax conversion rates.-

4575 (3) For any county or school board that levies a
 4576 discretionary surtax under s. 212.055, the rate of such tax on
 4577 communications services as authorized by s. 202.19(5) shall be
 4578 as follows:

4579

County	.5%	1%	1.5% Discretionary
	Discretionary	Discretionary	surtax conversion
	surtax	surtax	rates

35-00103-15

2015310__

	conversion rates	conversion rates	
4580			
4581			
4582	Alachua 0.3%	0.6%	0.8%
4583	Baker 0.3%	0.5%	0.8%
4584	Bay 0.3%	0.5%	0.8%
4585	Bradford 0.3%	0.6%	0.8%
4586	Brevard 0.3%	0.6%	0.9%
4587	Broward 0.3%	0.5%	0.8%
4588	Calhoun 0.3%	0.5%	0.8%
4589	Charlotte 0.3%	0.6%	0.9%
4590	Citrus 0.3%	0.6%	0.9%
4591	Clay 0.3%	0.6%	0.8%
4592	Collier 0.4%	0.7%	1.0%
4593	Columbia 0.3%	0.6%	0.9%

	35-00103-15			2015310__
4594	Desoto	0.3%	0.6%	0.8%
4595	Dixie	0.3%	0.5%	0.8%
4596	Duval	0.3%	0.6%	0.8%
4597	Escambia	0.3%	0.6%	0.9%
4598	Flagler	0.4%	0.7%	1.0%
4599	Franklin	0.3%	0.6%	0.9%
4600	Gadsden	0.3%	0.5%	0.8%
4601	Gilchrist	0.3%	0.5%	0.7%
4602	Glades	0.3%	0.6%	0.8%
4603	Gulf	0.3%	0.5%	0.8%
4604	Hamilton	0.3%	0.6%	0.8%
4605	Hardee	0.3%	0.5%	0.8%
4606	Hendry	0.3%	0.6%	0.9%
4607	Hernando	0.3%	0.6%	0.9%
	Highlands	0.3%	0.6%	0.9%

35-00103-15

2015310__

4608	Hillsborough	0.3%	0.6%	0.8%
4609	Holmes	0.3%	0.6%	0.8%
4610	Indian River	0.3%	0.6%	0.9%
4611	Jackson	0.3%	0.5%	0.7%
4612	Jefferson	0.3%	0.5%	0.8%
4613	Lafayette	0.3%	0.5%	0.7%
4614	Lake	0.3%	0.6%	0.9%
4615	Lee	0.3%	0.6%	0.9%
4616	Leon	0.3%	0.6%	0.8%
4617	Levy	0.3%	0.5%	0.8%
4618	Liberty	0.3%	0.6%	0.8%
4619	Madison	0.3%	0.5%	0.8%
4620	Manatee	0.3%	0.6%	0.8%
4621	Marion	0.3%	0.5%	0.8%
4622				

	35-00103-15			2015310__
4623	Martin	0.3%	0.6%	0.8%
4624	Miami-Dade	0.3%	0.5%	0.8%
4625	Monroe	0.3%	0.6%	0.9%
4626	Nassau	0.3%	0.6%	0.8%
4627	Okaloosa	0.3%	0.6%	0.8%
4628	Okeechobee	0.3%	0.6%	0.9%
4629	Orange	0.3%	0.5%	0.8%
4630	Osceola	0.3%	0.5%	0.8%
4631	Palm Beach	0.3%	0.6%	0.8%
4632	Pasco	0.3%	0.6%	0.9%
4633	Pinellas	0.3%	0.6%	0.9%
4634	Polk	0.3%	0.6%	0.8%
4635	Putnam	0.3%	0.6%	0.8%
4636	St. Johns	0.3%	0.6%	0.8%
	St. Lucie	0.3%	0.6%	0.8%

35-00103-15

2015310__

4637	Santa Rosa	0.3%	0.6%	0.9%
4638	Sarasota	0.3%	0.6%	0.9%
4639	Seminole	0.3%	0.6%	0.8%
4640	Sumter	0.3%	0.5%	0.8%
4641	Suwannee	0.3%	0.6%	0.8%
4642	Taylor	0.3%	0.6%	0.9%
4643	Union	0.3%	0.5%	0.8%
4644	Volusia	0.3%	0.6%	0.8%
4645	Wakulla	0.3%	0.6%	0.9%
4646	Walton	0.3%	0.6%	0.9%
4647	Washington	0.3%	0.5%	0.8%

4650 The discretionary surtax conversion rate with respect to
 4651 communications services reflected on bills dated on or after
 4652 October 1, 2001, shall take effect without any further action by
 4653 a county or school board that has levied a surtax on or before
 4654 October 1, 2001. For a county or school board that levies a

35-00103-15

2015310__

4655 surtax subsequent to October 1, 2001, the discretionary surtax
4656 conversion rate with respect to communications services shall
4657 take effect upon the effective date of the surtax as provided in
4658 s. 212.054. The discretionary sales surtax rate on
4659 communications services for a county or school board levying a
4660 combined rate which is not listed in the table provided by this
4661 subsection shall be calculated by averaging or adding the
4662 appropriate rates from the table and rounding up to the nearest
4663 tenth of a percent.

4664 Section 52. For the purpose of incorporating the amendment
4665 made by this act to section 212.054, Florida Statutes, in
4666 references thereto, section 212.055, Florida Statutes, is
4667 reenacted to read:

4668 212.055 Discretionary sales surtaxes; legislative intent;
4669 authorization and use of proceeds.—It is the legislative intent
4670 that any authorization for imposition of a discretionary sales
4671 surtax shall be published in the Florida Statutes as a
4672 subsection of this section, irrespective of the duration of the
4673 levy. Each enactment shall specify the types of counties
4674 authorized to levy; the rate or rates which may be imposed; the
4675 maximum length of time the surtax may be imposed, if any; the
4676 procedure which must be followed to secure voter approval, if
4677 required; the purpose for which the proceeds may be expended;
4678 and such other requirements as the Legislature may provide.
4679 Taxable transactions and administrative procedures shall be as
4680 provided in s. 212.054.

4681 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
4682 SURTAX.—

4683 (a) Each charter county that has adopted a charter, each

35-00103-15

2015310__

4684 county the government of which is consolidated with that of one
4685 or more municipalities, and each county that is within or under
4686 an interlocal agreement with a regional transportation or
4687 transit authority created under chapter 343 or chapter 349 may
4688 levy a discretionary sales surtax, subject to approval by a
4689 majority vote of the electorate of the county or by a charter
4690 amendment approved by a majority vote of the electorate of the
4691 county.

4692 (b) The rate shall be up to 1 percent.

4693 (c) The proposal to adopt a discretionary sales surtax as
4694 provided in this subsection and to create a trust fund within
4695 the county accounts shall be placed on the ballot in accordance
4696 with law at a time to be set at the discretion of the governing
4697 body.

4698 (d) Proceeds from the surtax shall be applied to as many or
4699 as few of the uses enumerated below in whatever combination the
4700 county commission deems appropriate:

4701 1. Deposited by the county in the trust fund and shall be
4702 used for the purposes of development, construction, equipment,
4703 maintenance, operation, supportive services, including a
4704 countywide bus system, on-demand transportation services, and
4705 related costs of a fixed guideway rapid transit system;

4706 2. Remitted by the governing body of the county to an
4707 expressway, transit, or transportation authority created by law
4708 to be used, at the discretion of such authority, for the
4709 development, construction, operation, or maintenance of roads or
4710 bridges in the county, for the operation and maintenance of a
4711 bus system, for the operation and maintenance of on-demand
4712 transportation services, for the payment of principal and

35-00103-15

2015310__

4713 interest on existing bonds issued for the construction of such
4714 roads or bridges, and, upon approval by the county commission,
4715 such proceeds may be pledged for bonds issued to refinance
4716 existing bonds or new bonds issued for the construction of such
4717 roads or bridges;

4718 3. Used by the county for the development, construction,
4719 operation, and maintenance of roads and bridges in the county;
4720 for the expansion, operation, and maintenance of bus and fixed
4721 guideway systems; for the expansion, operation, and maintenance
4722 of on-demand transportation services; and for the payment of
4723 principal and interest on bonds issued for the construction of
4724 fixed guideway rapid transit systems, bus systems, roads, or
4725 bridges; and such proceeds may be pledged by the governing body
4726 of the county for bonds issued to refinance existing bonds or
4727 new bonds issued for the construction of such fixed guideway
4728 rapid transit systems, bus systems, roads, or bridges and no
4729 more than 25 percent used for nontransit uses; and

4730 4. Used by the county for the planning, development,
4731 construction, operation, and maintenance of roads and bridges in
4732 the county; for the planning, development, expansion, operation,
4733 and maintenance of bus and fixed guideway systems; for the
4734 planning, development, construction, operation, and maintenance
4735 of on-demand transportation services; and for the payment of
4736 principal and interest on bonds issued for the construction of
4737 fixed guideway rapid transit systems, bus systems, roads, or
4738 bridges; and such proceeds may be pledged by the governing body
4739 of the county for bonds issued to refinance existing bonds or
4740 new bonds issued for the construction of such fixed guideway
4741 rapid transit systems, bus systems, roads, or bridges. Pursuant

35-00103-15

2015310__

4742 to an interlocal agreement entered into pursuant to chapter 163,
4743 the governing body of the county may distribute proceeds from
4744 the tax to a municipality, or an expressway or transportation
4745 authority created by law to be expended for the purpose
4746 authorized by this paragraph. Any county that has entered into
4747 interlocal agreements for distribution of proceeds to one or
4748 more municipalities in the county shall revise such interlocal
4749 agreements no less than every 5 years in order to include any
4750 municipalities that have been created since the prior interlocal
4751 agreements were executed.

4752 (e) As used in this subsection, the term "on-demand
4753 transportation services" means transportation provided between
4754 flexible points of origin and destination selected by individual
4755 users with such service being provided at a time that is agreed
4756 upon by the user and the provider of the service and that is not
4757 fixed-schedule or fixed-route in nature.

4758 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

4759 (a)1. The governing authority in each county may levy a
4760 discretionary sales surtax of 0.5 percent or 1 percent. The levy
4761 of the surtax shall be pursuant to ordinance enacted by a
4762 majority of the members of the county governing authority and
4763 approved by a majority of the electors of the county voting in a
4764 referendum on the surtax. If the governing bodies of the
4765 municipalities representing a majority of the county's
4766 population adopt uniform resolutions establishing the rate of
4767 the surtax and calling for a referendum on the surtax, the levy
4768 of the surtax shall be placed on the ballot and shall take
4769 effect if approved by a majority of the electors of the county
4770 voting in the referendum on the surtax.

35-00103-15

2015310__

4796 authority and the governing bodies of the municipalities
4797 representing a majority of the county's municipal population,
4798 which agreement may include a school district with the consent
4799 of the county governing authority and the governing bodies of
4800 the municipalities representing a majority of the county's
4801 municipal population; or

4802 2. If there is no interlocal agreement, according to the
4803 formula provided in s. 218.62.

4804

4805 Any change in the distribution formula must take effect on the
4806 first day of any month that begins at least 60 days after
4807 written notification of that change has been made to the
4808 department.

4809 (d) The proceeds of the surtax authorized by this
4810 subsection and any accrued interest shall be expended by the
4811 school district, within the county and municipalities within the
4812 county, or, in the case of a negotiated joint county agreement,
4813 within another county, to finance, plan, and construct
4814 infrastructure; to acquire land for public recreation,
4815 conservation, or protection of natural resources; to provide
4816 loans, grants, or rebates to residential or commercial property
4817 owners who make energy efficiency improvements to their
4818 residential or commercial property, if a local government
4819 ordinance authorizing such use is approved by referendum; or to
4820 finance the closure of county-owned or municipally owned solid
4821 waste landfills that have been closed or are required to be
4822 closed by order of the Department of Environmental Protection.
4823 Any use of the proceeds or interest for purposes of landfill
4824 closure before July 1, 1993, is ratified. The proceeds and any

35-00103-15

2015310__

4825 interest may not be used for the operational expenses of
4826 infrastructure, except that a county that has a population of
4827 fewer than 75,000 and that is required to close a landfill may
4828 use the proceeds or interest for long-term maintenance costs
4829 associated with landfill closure. Counties, as defined in s.
4830 125.011, and charter counties may, in addition, use the proceeds
4831 or interest to retire or service indebtedness incurred for bonds
4832 issued before July 1, 1987, for infrastructure purposes, and for
4833 bonds subsequently issued to refund such bonds. Any use of the
4834 proceeds or interest for purposes of retiring or servicing
4835 indebtedness incurred for refunding bonds before July 1, 1999,
4836 is ratified.

4837 1. For the purposes of this paragraph, the term
4838 "infrastructure" means:

4839 a. Any fixed capital expenditure or fixed capital outlay
4840 associated with the construction, reconstruction, or improvement
4841 of public facilities that have a life expectancy of 5 or more
4842 years and any related land acquisition, land improvement,
4843 design, and engineering costs.

4844 b. A fire department vehicle, an emergency medical service
4845 vehicle, a sheriff's office vehicle, a police department
4846 vehicle, or any other vehicle, and the equipment necessary to
4847 outfit the vehicle for its official use or equipment that has a
4848 life expectancy of at least 5 years.

4849 c. Any expenditure for the construction, lease, or
4850 maintenance of, or provision of utilities or security for,
4851 facilities, as defined in s. 29.008.

4852 d. Any fixed capital expenditure or fixed capital outlay
4853 associated with the improvement of private facilities that have

35-00103-15

2015310__

4854 a life expectancy of 5 or more years and that the owner agrees
4855 to make available for use on a temporary basis as needed by a
4856 local government as a public emergency shelter or a staging area
4857 for emergency response equipment during an emergency officially
4858 declared by the state or by the local government under s.

4859 252.38. Such improvements are limited to those necessary to
4860 comply with current standards for public emergency evacuation
4861 shelters. The owner must enter into a written contract with the
4862 local government providing the improvement funding to make the
4863 private facility available to the public for purposes of
4864 emergency shelter at no cost to the local government for a
4865 minimum of 10 years after completion of the improvement, with
4866 the provision that the obligation will transfer to any
4867 subsequent owner until the end of the minimum period.

4868 e. Any land acquisition expenditure for a residential
4869 housing project in which at least 30 percent of the units are
4870 affordable to individuals or families whose total annual
4871 household income does not exceed 120 percent of the area median
4872 income adjusted for household size, if the land is owned by a
4873 local government or by a special district that enters into a
4874 written agreement with the local government to provide such
4875 housing. The local government or special district may enter into
4876 a ground lease with a public or private person or entity for
4877 nominal or other consideration for the construction of the
4878 residential housing project on land acquired pursuant to this
4879 sub-subparagraph.

4880 2. For the purposes of this paragraph, the term "energy
4881 efficiency improvement" means any energy conservation and
4882 efficiency improvement that reduces consumption through

35-00103-15

2015310__

4883 conservation or a more efficient use of electricity, natural
4884 gas, propane, or other forms of energy on the property,
4885 including, but not limited to, air sealing; installation of
4886 insulation; installation of energy-efficient heating, cooling,
4887 or ventilation systems; installation of solar panels; building
4888 modifications to increase the use of daylight or shade;
4889 replacement of windows; installation of energy controls or
4890 energy recovery systems; installation of electric vehicle
4891 charging equipment; installation of systems for natural gas fuel
4892 as defined in s. 206.9951; and installation of efficient
4893 lighting equipment.

4894 3. Notwithstanding any other provision of this subsection,
4895 a local government infrastructure surtax imposed or extended
4896 after July 1, 1998, may allocate up to 15 percent of the surtax
4897 proceeds for deposit into a trust fund within the county's
4898 accounts created for the purpose of funding economic development
4899 projects having a general public purpose of improving local
4900 economies, including the funding of operational costs and
4901 incentives related to economic development. The ballot statement
4902 must indicate the intention to make an allocation under the
4903 authority of this subparagraph.

4904 (e) School districts, counties, and municipalities
4905 receiving proceeds under the provisions of this subsection may
4906 pledge such proceeds for the purpose of servicing new bond
4907 indebtedness incurred pursuant to law. Local governments may use
4908 the services of the Division of Bond Finance of the State Board
4909 of Administration pursuant to the State Bond Act to issue any
4910 bonds through the provisions of this subsection. Counties and
4911 municipalities may join together for the issuance of bonds

35-00103-15

2015310__

4912 authorized by this subsection.

4913 (f)1. Notwithstanding paragraph (d), a county that has a
4914 population of 50,000 or less on April 1, 1992, or any county
4915 designated as an area of critical state concern on the effective
4916 date of this act, and that imposed the surtax before July 1,
4917 1992, may use the proceeds and interest of the surtax for any
4918 public purpose if:

4919 a. The debt service obligations for any year are met;

4920 b. The county's comprehensive plan has been determined to
4921 be in compliance with part II of chapter 163; and

4922 c. The county has adopted an amendment to the surtax
4923 ordinance pursuant to the procedure provided in s. 125.66
4924 authorizing additional uses of the surtax proceeds and interest.

4925 2. A municipality located within a county that has a
4926 population of 50,000 or less on April 1, 1992, or within a
4927 county designated as an area of critical state concern on the
4928 effective date of this act, and that imposed the surtax before
4929 July 1, 1992, may not use the proceeds and interest of the
4930 surtax for any purpose other than an infrastructure purpose
4931 authorized in paragraph (d) unless the municipality's
4932 comprehensive plan has been determined to be in compliance with
4933 part II of chapter 163 and the municipality has adopted an
4934 amendment to its surtax ordinance or resolution pursuant to the
4935 procedure provided in s. 166.041 authorizing additional uses of
4936 the surtax proceeds and interest. Such municipality may expend
4937 the surtax proceeds and interest for any public purpose
4938 authorized in the amendment.

4939 3. Those counties designated as an area of critical state
4940 concern which qualify to use the surtax for any public purpose

35-00103-15

2015310__

4941 may use only up to 10 percent of the surtax proceeds for any
4942 public purpose other than for infrastructure purposes authorized
4943 by this section. A county that was designated as an area of
4944 critical state concern for at least 20 consecutive years prior
4945 to removal of the designation, and that qualified to use the
4946 surtax for any public purpose at the time of the removal of the
4947 designation, may continue to use up to 10 percent of the surtax
4948 proceeds for any public purpose other than for infrastructure
4949 purposes for 20 years following removal of the designation,
4950 notwithstanding subparagraph (a)2. After expiration of the 20-
4951 year period, a county may continue to use up to 10 percent of
4952 the surtax proceeds for any public purpose other than for
4953 infrastructure if the county adopts an ordinance providing for
4954 such continued use of the surtax proceeds.

4955 (g) Notwithstanding paragraph (d), a county having a
4956 population greater than 75,000 in which the taxable value of
4957 real property is less than 60 percent of the just value of real
4958 property for ad valorem tax purposes for the tax year in which
4959 an infrastructure surtax referendum is placed before the voters,
4960 and the municipalities within such a county, may use the
4961 proceeds and interest of the surtax for operation and
4962 maintenance of parks and recreation programs and facilities
4963 established with the proceeds of the surtax throughout the
4964 duration of the surtax levy or while interest earnings accruing
4965 from the proceeds of the surtax are available for such use,
4966 whichever period is longer.

4967 (h) Notwithstanding any other provision of this section, a
4968 county shall not levy local option sales surtaxes authorized in
4969 this subsection and subsections (3), (4), and (5) in excess of a

35-00103-15

2015310__

4970 combined rate of 1 percent.

4971 (3) SMALL COUNTY SURTAX.—

4972 (a) The governing authority in each county that has a
 4973 population of 50,000 or less on April 1, 1992, may levy a
 4974 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 4975 of the surtax shall be pursuant to ordinance enacted by an
 4976 extraordinary vote of the members of the county governing
 4977 authority if the surtax revenues are expended for operating
 4978 purposes. If the surtax revenues are expended for the purpose of
 4979 servicing bond indebtedness, the surtax shall be approved by a
 4980 majority of the electors of the county voting in a referendum on
 4981 the surtax.

4982 (b) A statement that includes a brief general description
 4983 of the projects to be funded by the surtax and conforms to the
 4984 requirements of s. 101.161 shall be placed on the ballot by the
 4985 governing authority of any county that enacts an ordinance
 4986 calling for a referendum on the levy of the surtax for the
 4987 purpose of servicing bond indebtedness. The following question
 4988 shall be placed on the ballot:

4989
FOR the-cent sales
 tax

4990
AGAINST the-cent sales
 tax

4991
 4992
 4993 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 4994 levied under this subsection shall be distributed to the county

35-00103-15

2015310__

4995 and the municipalities within the county in which the surtax was
4996 collected, according to:

4997 1. An interlocal agreement between the county governing
4998 authority and the governing bodies of the municipalities
4999 representing a majority of the county's municipal population,
5000 which agreement may include a school district with the consent
5001 of the county governing authority and the governing bodies of
5002 the municipalities representing a majority of the county's
5003 municipal population; or

5004 2. If there is no interlocal agreement, according to the
5005 formula provided in s. 218.62.

5006

5007 Any change in the distribution formula shall take effect on the
5008 first day of any month that begins at least 60 days after
5009 written notification of that change has been made to the
5010 department.

5011 (d)1. If the surtax is levied pursuant to a referendum, the
5012 proceeds of the surtax and any interest accrued thereto may be
5013 expended by the school district or within the county and
5014 municipalities within the county, or, in the case of a
5015 negotiated joint county agreement, within another county, for
5016 the purpose of servicing bond indebtedness to finance, plan, and
5017 construct infrastructure and to acquire land for public
5018 recreation or conservation or protection of natural resources.
5019 However, if the surtax is levied pursuant to an ordinance
5020 approved by an extraordinary vote of the members of the county
5021 governing authority, the proceeds and any interest accrued
5022 thereto may be used for operational expenses of any
5023 infrastructure or for any public purpose authorized in the

35-00103-15

2015310__

5024 ordinance under which the surtax is levied.

5025 2. For the purposes of this paragraph, "infrastructure"
5026 means any fixed capital expenditure or fixed capital costs
5027 associated with the construction, reconstruction, or improvement
5028 of public facilities that have a life expectancy of 5 or more
5029 years and any land acquisition, land improvement, design, and
5030 engineering costs related thereto.

5031 (e) A school district, county, or municipality that
5032 receives proceeds under this subsection following a referendum
5033 may pledge the proceeds for the purpose of servicing new bond
5034 indebtedness incurred pursuant to law. Local governments may use
5035 the services of the Division of Bond Finance pursuant to the
5036 State Bond Act to issue any bonds through the provisions of this
5037 subsection. A jurisdiction may not issue bonds pursuant to this
5038 subsection more frequently than once per year. A county and
5039 municipality may join together to issue bonds authorized by this
5040 subsection.

5041 (f) Notwithstanding any other provision of this section, a
5042 county shall not levy local option sales surtaxes authorized in
5043 this subsection and subsections (2), (4), and (5) in excess of a
5044 combined rate of 1 percent.

5045 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

5046 (a)1. The governing body in each county the government of
5047 which is not consolidated with that of one or more
5048 municipalities, which has a population of at least 800,000
5049 residents and is not authorized to levy a surtax under
5050 subsection (5), may levy, pursuant to an ordinance either
5051 approved by an extraordinary vote of the governing body or
5052 conditioned to take effect only upon approval by a majority vote

35-00103-15

2015310__

5053 of the electors of the county voting in a referendum, a
 5054 discretionary sales surtax at a rate that may not exceed 0.5
 5055 percent.

5056 2. If the ordinance is conditioned on a referendum, a
 5057 statement that includes a brief and general description of the
 5058 purposes to be funded by the surtax and that conforms to the
 5059 requirements of s. 101.161 shall be placed on the ballot by the
 5060 governing body of the county. The following questions shall be
 5061 placed on the ballot:

5062
 5063 FOR THE. . . .CENTS TAX
 5064 AGAINST THE. . . .CENTS TAX
 5065

5066 3. The ordinance adopted by the governing body providing
 5067 for the imposition of the surtax shall set forth a plan for
 5068 providing health care services to qualified residents, as
 5069 defined in subparagraph 4. Such plan and subsequent amendments
 5070 to it shall fund a broad range of health care services for both
 5071 indigent persons and the medically poor, including, but not
 5072 limited to, primary care and preventive care as well as hospital
 5073 care. The plan must also address the services to be provided by
 5074 the Level I trauma center. It shall emphasize a continuity of
 5075 care in the most cost-effective setting, taking into
 5076 consideration both a high quality of care and geographic access.
 5077 Where consistent with these objectives, it shall include,
 5078 without limitation, services rendered by physicians, clinics,
 5079 community hospitals, mental health centers, and alternative
 5080 delivery sites, as well as at least one regional referral
 5081 hospital where appropriate. It shall provide that agreements

35-00103-15

2015310__

5082 negotiated between the county and providers, including hospitals
5083 with a Level I trauma center, will include reimbursement
5084 methodologies that take into account the cost of services
5085 rendered to eligible patients, recognize hospitals that render a
5086 disproportionate share of indigent care, provide other
5087 incentives to promote the delivery of charity care, promote the
5088 advancement of technology in medical services, recognize the
5089 level of responsiveness to medical needs in trauma cases, and
5090 require cost containment including, but not limited to, case
5091 management. It must also provide that any hospitals that are
5092 owned and operated by government entities on May 21, 1991, must,
5093 as a condition of receiving funds under this subsection, afford
5094 public access equal to that provided under s. 286.011 as to
5095 meetings of the governing board, the subject of which is
5096 budgeting resources for the rendition of charity care as that
5097 term is defined in the Florida Hospital Uniform Reporting System
5098 (FHURS) manual referenced in s. 408.07. The plan shall also
5099 include innovative health care programs that provide cost-
5100 effective alternatives to traditional methods of service
5101 delivery and funding.

5102 4. For the purpose of this paragraph, the term "qualified
5103 resident" means residents of the authorizing county who are:

5104 a. Qualified as indigent persons as certified by the
5105 authorizing county;

5106 b. Certified by the authorizing county as meeting the
5107 definition of the medically poor, defined as persons having
5108 insufficient income, resources, and assets to provide the needed
5109 medical care without using resources required to meet basic
5110 needs for shelter, food, clothing, and personal expenses; or not

35-00103-15

2015310__

5111 being eligible for any other state or federal program, or having
5112 medical needs that are not covered by any such program; or
5113 having insufficient third-party insurance coverage. In all
5114 cases, the authorizing county is intended to serve as the payor
5115 of last resort; or

5116 c. Participating in innovative, cost-effective programs
5117 approved by the authorizing county.

5118 5. Moneys collected pursuant to this paragraph remain the
5119 property of the state and shall be distributed by the Department
5120 of Revenue on a regular and periodic basis to the clerk of the
5121 circuit court as ex officio custodian of the funds of the
5122 authorizing county. The clerk of the circuit court shall:

5123 a. Maintain the moneys in an indigent health care trust
5124 fund;

5125 b. Invest any funds held on deposit in the trust fund
5126 pursuant to general law;

5127 c. Disburse the funds, including any interest earned, to
5128 any provider of health care services, as provided in
5129 subparagraphs 3. and 4., upon directive from the authorizing
5130 county. However, if a county has a population of at least
5131 800,000 residents and has levied the surtax authorized in this
5132 paragraph, notwithstanding any directive from the authorizing
5133 county, on October 1 of each calendar year, the clerk of the
5134 court shall issue a check in the amount of \$6.5 million to a
5135 hospital in its jurisdiction that has a Level I trauma center or
5136 shall issue a check in the amount of \$3.5 million to a hospital
5137 in its jurisdiction that has a Level I trauma center if that
5138 county enacts and implements a hospital lien law in accordance
5139 with chapter 98-499, Laws of Florida. The issuance of the checks

35-00103-15

2015310__

5140 on October 1 of each year is provided in recognition of the
5141 Level I trauma center status and shall be in addition to the
5142 base contract amount received during fiscal year 1999-2000 and
5143 any additional amount negotiated to the base contract. If the
5144 hospital receiving funds for its Level I trauma center status
5145 requests such funds to be used to generate federal matching
5146 funds under Medicaid, the clerk of the court shall instead issue
5147 a check to the Agency for Health Care Administration to
5148 accomplish that purpose to the extent that it is allowed through
5149 the General Appropriations Act; and

5150 d. Prepare on a biennial basis an audit of the trust fund
5151 specified in sub-subparagraph a. Commencing February 1, 2004,
5152 such audit shall be delivered to the governing body and to the
5153 chair of the legislative delegation of each authorizing county.

5154 6. Notwithstanding any other provision of this section, a
5155 county shall not levy local option sales surtaxes authorized in
5156 this paragraph and subsections (2) and (3) in excess of a
5157 combined rate of 1 percent.

5158 (b) Notwithstanding any other provision of this section,
5159 the governing body in each county the government of which is not
5160 consolidated with that of one or more municipalities and which
5161 has a population of less than 800,000 residents, may levy, by
5162 ordinance subject to approval by a majority of the electors of
5163 the county voting in a referendum, a discretionary sales surtax
5164 at a rate that may not exceed 0.25 percent for the sole purpose
5165 of funding trauma services provided by a trauma center licensed
5166 pursuant to chapter 395.

5167 1. A statement that includes a brief and general
5168 description of the purposes to be funded by the surtax and that

35-00103-15

2015310__

5169 conforms to the requirements of s. 101.161 shall be placed on
 5170 the ballot by the governing body of the county. The following
 5171 shall be placed on the ballot:

5172
 5173 FOR THE. . . .CENTS TAX
 5174 AGAINST THE. . . .CENTS TAX
 5175

5176 2. The ordinance adopted by the governing body of the
 5177 county providing for the imposition of the surtax shall set
 5178 forth a plan for providing trauma services to trauma victims
 5179 presenting in the trauma service area in which such county is
 5180 located.

5181 3. Moneys collected pursuant to this paragraph remain the
 5182 property of the state and shall be distributed by the Department
 5183 of Revenue on a regular and periodic basis to the clerk of the
 5184 circuit court as ex officio custodian of the funds of the
 5185 authorizing county. The clerk of the circuit court shall:

5186 a. Maintain the moneys in a trauma services trust fund.

5187 b. Invest any funds held on deposit in the trust fund
 5188 pursuant to general law.

5189 c. Disburse the funds, including any interest earned on
 5190 such funds, to the trauma center in its trauma service area, as
 5191 provided in the plan set forth pursuant to subparagraph 2., upon
 5192 directive from the authorizing county. If the trauma center
 5193 receiving funds requests such funds be used to generate federal
 5194 matching funds under Medicaid, the custodian of the funds shall
 5195 instead issue a check to the Agency for Health Care
 5196 Administration to accomplish that purpose to the extent that the
 5197 agency is allowed through the General Appropriations Act.

35-00103-15

2015310__

5198 d. Prepare on a biennial basis an audit of the trauma
5199 services trust fund specified in sub-subparagraph a., to be
5200 delivered to the authorizing county.

5201 4. A discretionary sales surtax imposed pursuant to this
5202 paragraph shall expire 4 years after the effective date of the
5203 surtax, unless reenacted by ordinance subject to approval by a
5204 majority of the electors of the county voting in a subsequent
5205 referendum.

5206 5. Notwithstanding any other provision of this section, a
5207 county shall not levy local option sales surtaxes authorized in
5208 this paragraph and subsections (2) and (3) in excess of a
5209 combined rate of 1 percent.

5210 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in
5211 s. 125.011(1) may levy the surtax authorized in this subsection
5212 pursuant to an ordinance either approved by extraordinary vote
5213 of the county commission or conditioned to take effect only upon
5214 approval by a majority vote of the electors of the county voting
5215 in a referendum. In a county as defined in s. 125.011(1), for
5216 the purposes of this subsection, "county public general
5217 hospital" means a general hospital as defined in s. 395.002
5218 which is owned, operated, maintained, or governed by the county
5219 or its agency, authority, or public health trust.

5220 (a) The rate shall be 0.5 percent.

5221 (b) If the ordinance is conditioned on a referendum, the
5222 proposal to adopt the county public hospital surtax shall be
5223 placed on the ballot in accordance with law at a time to be set
5224 at the discretion of the governing body. The referendum question
5225 on the ballot shall include a brief general description of the
5226 health care services to be funded by the surtax.

35-00103-15

2015310__

5227 (c) Proceeds from the surtax shall be:

5228 1. Deposited by the county in a special fund, set aside
5229 from other county funds, to be used only for the operation,
5230 maintenance, and administration of the county public general
5231 hospital; and

5232 2. Remitted promptly by the county to the agency,
5233 authority, or public health trust created by law which
5234 administers or operates the county public general hospital.

5235 (d) Except as provided in subparagraphs 1. and 2., the
5236 county must continue to contribute each year an amount equal to
5237 at least 80 percent of that percentage of the total county
5238 budget appropriated for the operation, administration, and
5239 maintenance of the county public general hospital from the
5240 county's general revenues in the fiscal year of the county
5241 ending September 30, 1991:

5242 1. Twenty-five percent of such amount must be remitted to a
5243 governing board, agency, or authority that is wholly independent
5244 from the public health trust, agency, or authority responsible
5245 for the county public general hospital, to be used solely for
5246 the purpose of funding the plan for indigent health care
5247 services provided for in paragraph (e);

5248 2. However, in the first year of the plan, a total of \$10
5249 million shall be remitted to such governing board, agency, or
5250 authority, to be used solely for the purpose of funding the plan
5251 for indigent health care services provided for in paragraph (e),
5252 and in the second year of the plan, a total of \$15 million shall
5253 be so remitted and used.

5254 (e) A governing board, agency, or authority shall be
5255 chartered by the county commission upon this act becoming law.

35-00103-15

2015310__

5256 The governing board, agency, or authority shall adopt and
5257 implement a health care plan for indigent health care services.
5258 The governing board, agency, or authority shall consist of no
5259 more than seven and no fewer than five members appointed by the
5260 county commission. The members of the governing board, agency,
5261 or authority shall be at least 18 years of age and residents of
5262 the county. No member may be employed by or affiliated with a
5263 health care provider or the public health trust, agency, or
5264 authority responsible for the county public general hospital.
5265 The following community organizations shall each appoint a
5266 representative to a nominating committee: the South Florida
5267 Hospital and Healthcare Association, the Miami-Dade County
5268 Public Health Trust, the Dade County Medical Association, the
5269 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
5270 County. This committee shall nominate between 10 and 14 county
5271 citizens for the governing board, agency, or authority. The
5272 slate shall be presented to the county commission and the county
5273 commission shall confirm the top five to seven nominees,
5274 depending on the size of the governing board. Until such time as
5275 the governing board, agency, or authority is created, the funds
5276 provided for in subparagraph (d)2. shall be placed in a
5277 restricted account set aside from other county funds and not
5278 disbursed by the county for any other purpose.

5279 1. The plan shall divide the county into a minimum of four
5280 and maximum of six service areas, with no more than one
5281 participant hospital per service area. The county public general
5282 hospital shall be designated as the provider for one of the
5283 service areas. Services shall be provided through participants'
5284 primary acute care facilities.

35-00103-15

2015310__

5285 2. The plan and subsequent amendments to it shall fund a
5286 defined range of health care services for both indigent persons
5287 and the medically poor, including primary care, preventive care,
5288 hospital emergency room care, and hospital care necessary to
5289 stabilize the patient. For the purposes of this section,
5290 "stabilization" means stabilization as defined in s.
5291 397.311(35). Where consistent with these objectives, the plan
5292 may include services rendered by physicians, clinics, community
5293 hospitals, and alternative delivery sites, as well as at least
5294 one regional referral hospital per service area. The plan shall
5295 provide that agreements negotiated between the governing board,
5296 agency, or authority and providers shall recognize hospitals
5297 that render a disproportionate share of indigent care, provide
5298 other incentives to promote the delivery of charity care to draw
5299 down federal funds where appropriate, and require cost
5300 containment, including, but not limited to, case management.
5301 From the funds specified in subparagraphs (d)1. and 2. for
5302 indigent health care services, service providers shall receive
5303 reimbursement at a Medicaid rate to be determined by the
5304 governing board, agency, or authority created pursuant to this
5305 paragraph for the initial emergency room visit, and a per-member
5306 per-month fee or capitation for those members enrolled in their
5307 service area, as compensation for the services rendered
5308 following the initial emergency visit. Except for provisions of
5309 emergency services, upon determination of eligibility,
5310 enrollment shall be deemed to have occurred at the time services
5311 were rendered. The provisions for specific reimbursement of
5312 emergency services shall be repealed on July 1, 2001, unless
5313 otherwise reenacted by the Legislature. The capitation amount or

35-00103-15

2015310__

5314 rate shall be determined prior to program implementation by an
5315 independent actuarial consultant. In no event shall such
5316 reimbursement rates exceed the Medicaid rate. The plan must also
5317 provide that any hospitals owned and operated by government
5318 entities on or after the effective date of this act must, as a
5319 condition of receiving funds under this subsection, afford
5320 public access equal to that provided under s. 286.011 as to any
5321 meeting of the governing board, agency, or authority the subject
5322 of which is budgeting resources for the retention of charity
5323 care, as that term is defined in the rules of the Agency for
5324 Health Care Administration. The plan shall also include
5325 innovative health care programs that provide cost-effective
5326 alternatives to traditional methods of service and delivery
5327 funding.

5328 3. The plan's benefits shall be made available to all
5329 county residents currently eligible to receive health care
5330 services as indigents or medically poor as defined in paragraph
5331 (4) (d).

5332 4. Eligible residents who participate in the health care
5333 plan shall receive coverage for a period of 12 months or the
5334 period extending from the time of enrollment to the end of the
5335 current fiscal year, per enrollment period, whichever is less.

5336 5. At the end of each fiscal year, the governing board,
5337 agency, or authority shall prepare an audit that reviews the
5338 budget of the plan, delivery of services, and quality of
5339 services, and makes recommendations to increase the plan's
5340 efficiency. The audit shall take into account participant
5341 hospital satisfaction with the plan and assess the amount of
5342 poststabilization patient transfers requested, and accepted or

35-00103-15

2015310__

5343 denied, by the county public general hospital.

5344 (f) Notwithstanding any other provision of this section, a
 5345 county may not levy local option sales surtaxes authorized in
 5346 this subsection and subsections (2) and (3) in excess of a
 5347 combined rate of 1 percent.

5348 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

5349 (a) The school board in each county may levy, pursuant to
 5350 resolution conditioned to take effect only upon approval by a
 5351 majority vote of the electors of the county voting in a
 5352 referendum, a discretionary sales surtax at a rate that may not
 5353 exceed 0.5 percent.

5354 (b) The resolution shall include a statement that provides
 5355 a brief and general description of the school capital outlay
 5356 projects to be funded by the surtax. The statement shall conform
 5357 to the requirements of s. 101.161 and shall be placed on the
 5358 ballot by the governing body of the county. The following
 5359 question shall be placed on the ballot:

5360 FOR THE CENTS TAX

5361 AGAINST THE CENTS TAX

5362
 5363
 5364 (c) The resolution providing for the imposition of the
 5365 surtax shall set forth a plan for use of the surtax proceeds for
 5366 fixed capital expenditures or fixed capital costs associated
 5367 with the construction, reconstruction, or improvement of school
 5368 facilities and campuses which have a useful life expectancy of 5
 5369 or more years, and any land acquisition, land improvement,

35-00103-15

2015310__

5370 design, and engineering costs related thereto. Additionally, the
5371 plan shall include the costs of retrofitting and providing for
5372 technology implementation, including hardware and software, for
5373 the various sites within the school district. Surtax revenues
5374 may be used for the purpose of servicing bond indebtedness to
5375 finance projects authorized by this subsection, and any interest
5376 accrued thereto may be held in trust to finance such projects.
5377 Neither the proceeds of the surtax nor any interest accrued
5378 thereto shall be used for operational expenses.

5379 (d) Surtax revenues collected by the Department of Revenue
5380 pursuant to this subsection shall be distributed to the school
5381 board imposing the surtax in accordance with law.

5382 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

5383 (a)1. The governing body in each county that has a
5384 population of fewer than 800,000 residents may levy an indigent
5385 care surtax pursuant to an ordinance conditioned to take effect
5386 only upon approval by a majority vote of the electors of the
5387 county voting in a referendum. The surtax may be levied at a
5388 rate not to exceed 0.5 percent, except that if a publicly
5389 supported medical school is located in the county, the rate
5390 shall not exceed 1 percent.

5391 2. Notwithstanding subparagraph 1., the governing body of
5392 any county that has a population of fewer than 50,000 residents
5393 may levy an indigent care surtax pursuant to an ordinance
5394 conditioned to take effect only upon approval by a majority vote
5395 of the electors of the county voting in a referendum. The surtax
5396 may be levied at a rate not to exceed 1 percent.

5397 (b) A statement that includes a brief and general
5398 description of the purposes to be funded by the surtax and that

35-00103-15

2015310__

5399 conforms to the requirements of s. 101.161 shall be placed on
 5400 the ballot by the governing body of the county. The following
 5401 questions shall be placed on the ballot:

5402
 5403 FOR THE. . . .CENTS TAX
 5404 AGAINST THE. . . .CENTS TAX
 5405

5406 (c)1. The ordinance adopted by the governing body providing
 5407 for the imposition of the surtax must set forth a plan for
 5408 providing health care services to qualified residents, as
 5409 defined in paragraph (d). The plan and subsequent amendments to
 5410 it shall fund a broad range of health care services for indigent
 5411 persons and the medically poor, including, but not limited to,
 5412 primary care and preventive care, as well as hospital care. It
 5413 shall emphasize a continuity of care in the most cost-effective
 5414 setting, taking into consideration a high quality of care and
 5415 geographic access. Where consistent with these objectives, it
 5416 shall include, without limitation, services rendered by
 5417 physicians, clinics, community hospitals, mental health centers,
 5418 and alternative delivery sites, as well as at least one regional
 5419 referral hospital where appropriate. It shall provide that
 5420 agreements negotiated between the county and providers shall
 5421 include reimbursement methodologies that take into account the
 5422 cost of services rendered to eligible patients, recognize
 5423 hospitals that render a disproportionate share of indigent care,
 5424 provide other incentives to promote the delivery of charity
 5425 care, and require cost containment, including, but not limited
 5426 to, case management. The plan must also include innovative
 5427 health care programs that provide cost-effective alternatives to

35-00103-15

2015310__

5428 traditional methods of service delivery and funding.

5429 2. In addition to the uses specified or services required
5430 to be provided under this subsection, the ordinance adopted by a
5431 county that has a population of fewer than 50,000 residents may
5432 pledge surtax proceeds to service new or existing bond
5433 indebtedness incurred to finance, plan, construct, or
5434 reconstruct a public or not-for-profit hospital in such county
5435 and any land acquisition, land improvement, design, or
5436 engineering costs related to such hospital, if the governing
5437 body of the county determines that a public or not-for-profit
5438 hospital existing at the time of issuance of the bonds
5439 authorized under this subparagraph would, more likely than not,
5440 otherwise cease to operate. The plan required under this
5441 paragraph may, by an extraordinary vote of the governing body of
5442 such county, provide that some or all of the surtax revenues and
5443 any interest earned must be expended for the purpose of
5444 servicing such bond indebtedness. Such county may also use the
5445 services of the Division of Bond Finance of the State Board of
5446 Administration pursuant to the State Bond Act to issue bonds
5447 under this subparagraph. A jurisdiction may not issue bonds
5448 under this subparagraph more frequently than once per year. Any
5449 county that has a population of fewer than 50,000 residents at
5450 the time any bonds authorized in this subparagraph are issued
5451 retains the authority granted under this subparagraph throughout
5452 the terms of such bonds, including the term of any refinancing
5453 bonds, regardless of any subsequent increase in population which
5454 would result in such county having 50,000 or more residents.

5455 (d) For the purpose of this subsection, the term "qualified
5456 residents" means residents of the authorizing county who are:

35-00103-15

2015310__

- 5457 1. Qualified as indigent persons as certified by the
5458 authorizing county;
- 5459 2. Certified by the authorizing county as meeting the
5460 definition of the medically poor, defined as persons having
5461 insufficient income, resources, and assets to provide the needed
5462 medical care without using resources required to meet basic
5463 needs for shelter, food, clothing, and personal expenses; not
5464 being eligible for any other state or federal program or having
5465 medical needs that are not covered by any such program; or
5466 having insufficient third-party insurance coverage. In all
5467 cases, the authorizing county shall serve as the payor of last
5468 resort; or
- 5469 3. Participating in innovative, cost-effective programs
5470 approved by the authorizing county.
- 5471 (e) Moneys collected pursuant to this subsection remain the
5472 property of the state and shall be distributed by the Department
5473 of Revenue on a regular and periodic basis to the clerk of the
5474 circuit court as ex officio custodian of the funds of the
5475 authorizing county. The clerk of the circuit court shall:
- 5476 1. Maintain the moneys in an indigent health care trust
5477 fund.
- 5478 2. Invest any funds held on deposit in the trust fund
5479 pursuant to general law.
- 5480 3. Disburse the funds, including any interest earned, to
5481 any provider of health care services, as provided in paragraphs
5482 (c) and (d), upon directive from the authorizing county.
- 5483 4. Disburse the funds, including any interest earned, to
5484 service any bond indebtedness authorized in this subsection upon
5485 directive from the authorizing county, which directive may be

35-00103-15

2015310__

5486 irrevocably given at the time the bond indebtedness is incurred.

5487 (f) Notwithstanding any other provision of this section, a
5488 county may not levy local option sales surtaxes authorized in
5489 this subsection and subsections (2) and (3) in excess of a
5490 combined rate of 1 percent or, if a publicly supported medical
5491 school is located in the county or the county has a population
5492 of fewer than 50,000 residents, in excess of a combined rate of
5493 1.5 percent.

5494 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

5495 (a) The governing authority of a county, other than a
5496 county that has imposed two separate discretionary surtaxes
5497 without expiration, may, by ordinance, levy a discretionary
5498 sales surtax of up to 1 percent for emergency fire rescue
5499 services and facilities as provided in this subsection. As used
5500 in this subsection, the term "emergency fire rescue services"
5501 includes, but is not limited to, preventing and extinguishing
5502 fires; protecting and saving life and property from fires or
5503 natural or intentional acts or disasters; enforcing municipal,
5504 county, or state fire prevention codes and laws pertaining to
5505 the prevention and control of fires; and providing prehospital
5506 emergency medical treatment.

5507 (b) Upon the adoption of the ordinance, the levy of the
5508 surtax must be placed on the ballot by the governing authority
5509 of the county enacting the ordinance. The ordinance will take
5510 effect if approved by a majority of the electors of the county
5511 voting in a referendum held for such purpose. The referendum
5512 shall be placed on the ballot of a regularly scheduled election.
5513 The ballot for the referendum must conform to the requirements
5514 of s. 101.161. The interlocal agreement required under paragraph

35-00103-15

2015310__

5515 (d) is a condition precedent to holding the referendum.

5516 (c) Pursuant to s. 212.054(4), the proceeds of the
5517 discretionary sales surtax collected under this subsection, less
5518 an administrative fee that may be retained by the Department of
5519 Revenue, shall be distributed by the department to the county.
5520 The county shall distribute the proceeds it receives from the
5521 department to the participating jurisdictions that have entered
5522 into an interlocal agreement with the county under this
5523 subsection. The county may also charge an administrative fee for
5524 receiving and distributing the surtax in the amount of the
5525 actual costs incurred, not to exceed 2 percent of the surtax
5526 collected.

5527 (d) The county governing authority must develop and execute
5528 an interlocal agreement with participating jurisdictions, which
5529 are the governing bodies of municipalities, dependent special
5530 districts, independent special districts, or municipal service
5531 taxing units that provide emergency fire and rescue services
5532 within the county. The interlocal agreement must include a
5533 majority of the service providers in the county.

5534 1. The interlocal agreement shall only specify that:

5535 a. The amount of the surtax proceeds to be distributed by
5536 the county to each participating jurisdiction is based on the
5537 actual amounts collected within each participating jurisdiction
5538 as determined by the Department of Revenue's population
5539 allocations in accordance with s. 218.62; or

5540 b. If a county has special fire control districts and
5541 rescue districts within its boundary, the county shall
5542 distribute the surtax proceeds among the county and the
5543 participating municipalities or special fire control and rescue

35-00103-15

2015310__

5544 districts based on the proportion of each entity's expenditures
5545 of ad valorem taxes and non-ad valorem assessments for fire
5546 control and emergency rescue services in each of the immediately
5547 preceding 5 fiscal years to the total of the expenditures for
5548 all participating entities.

5549 2. Each participating jurisdiction shall agree that if a
5550 participating jurisdiction is requested to provide personnel or
5551 equipment to any other service provider, on a long-term basis
5552 pursuant to an interlocal agreement, the jurisdiction providing
5553 the service is entitled to payment from the requesting service
5554 provider from that provider's share of the surtax proceeds for
5555 all costs of the equipment or personnel.

5556 (e) Upon the surtax taking effect and initiation of
5557 collections, a county and any participating jurisdiction
5558 entering into the interlocal agreement shall reduce the ad
5559 valorem tax levy or any non-ad valorem assessment for fire
5560 control and emergency rescue services in its next and subsequent
5561 budgets by the estimated amount of revenue provided by the
5562 surtax.

5563 (f) Use of surtax proceeds authorized under this subsection
5564 does not relieve a local government from complying with the
5565 provisions of chapter 200 and any related provision of law that
5566 establishes millage caps or limits undesignated budget reserves
5567 and procedures for establishing rollback rates for ad valorem
5568 taxes and budget adoption. If surtax collections exceed
5569 projected collections in any fiscal year, any surplus
5570 distribution shall be used to further reduce ad valorem taxes in
5571 the next fiscal year. These proceeds shall be applied as a
5572 rebate to the final millage, after the TRIM notice is completed

35-00103-15

2015310__

5573 in accordance with this provision.

5574 (g) Municipalities, special fire control and rescue
5575 districts, and contract service providers that do not enter into
5576 an interlocal agreement are not entitled to receive a portion of
5577 the proceeds of the surtax collected under this subsection and
5578 are not required to reduce ad valorem taxes or non-ad valorem
5579 assessments pursuant to paragraph (e).

5580 (h) The provisions of sub-subparagraph (d)1.a. and
5581 subparagraph (d)2. do not apply if:

5582 1. There is an interlocal agreement with the county and one
5583 or more participating jurisdictions which prohibits one or more
5584 jurisdictions from providing the same level of service for
5585 prehospital emergency medical treatment within the prohibited
5586 participating jurisdictions' boundaries; or

5587 2. The county has issued a certificate of public
5588 convenience and necessity or its equivalent to a county
5589 department or a dependent special district of the county.

5590 (i) Surtax collections shall be initiated on January 1 of
5591 the year following a successful referendum in order to coincide
5592 with s. 212.054(5).

5593 (j) Notwithstanding s. 212.054, if a multicounty
5594 independent special district created pursuant to chapter 67-764,
5595 Laws of Florida, levies ad valorem taxes on district property to
5596 fund emergency fire rescue services within the district and is
5597 required by s. 2, Art. VII of the State Constitution to maintain
5598 a uniform ad valorem tax rate throughout the district, the
5599 county may not levy the discretionary sales surtax authorized by
5600 this subsection within the boundaries of the district.

5601 Section 53. For the purpose of incorporating the amendment

35-00103-15

2015310__

5602 made by this act to section 212.054, Florida Statutes, in
5603 references thereto, paragraph (a) of subsection (4), paragraph
5604 (a) of subsection (8), and subsection (9) of section 212.08,
5605 Florida Statutes, are reenacted to read:

5606 212.08 Sales, rental, use, consumption, distribution, and
5607 storage tax; specified exemptions.—The sale at retail, the
5608 rental, the use, the consumption, the distribution, and the
5609 storage to be used or consumed in this state of the following
5610 are hereby specifically exempt from the tax imposed by this
5611 chapter.

5612 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

5613 (a) Also exempt are:

5614 1. Water delivered to the purchaser through pipes or
5615 conduits or delivered for irrigation purposes. The sale of
5616 drinking water in bottles, cans, or other containers, including
5617 water that contains minerals or carbonation in its natural state
5618 or water to which minerals have been added at a water treatment
5619 facility regulated by the Department of Environmental Protection
5620 or the Department of Health, is exempt. This exemption does not
5621 apply to the sale of drinking water in bottles, cans, or other
5622 containers if carbonation or flavorings, except those added at a
5623 water treatment facility, have been added. Water that has been
5624 enhanced by the addition of minerals and that does not contain
5625 any added carbonation or flavorings is also exempt.

5626 2. All fuels used by a public or private utility, including
5627 any municipal corporation or rural electric cooperative
5628 association, in the generation of electric power or energy for
5629 sale. Fuel other than motor fuel and diesel fuel is taxable as
5630 provided in this chapter with the exception of fuel expressly

35-00103-15

2015310__

5631 exempt herein. Natural gas and natural gas fuel as defined in s.
5632 206.9951(2) are exempt from the tax imposed by this chapter when
5633 placed into the fuel supply system of a motor vehicle. Effective
5634 July 1, 2013, natural gas used to generate electricity in a non-
5635 combustion fuel cell used in stationary equipment is exempt from
5636 the tax imposed by this chapter. Motor fuels and diesel fuels
5637 are taxable as provided in chapter 206, with the exception of
5638 those motor fuels and diesel fuels used by railroad locomotives
5639 or vessels to transport persons or property in interstate or
5640 foreign commerce, which are taxable under this chapter only to
5641 the extent provided herein. The basis of the tax shall be the
5642 ratio of intrastate mileage to interstate or foreign mileage
5643 traveled by the carrier's railroad locomotives or vessels that
5644 were used in interstate or foreign commerce and that had at
5645 least some Florida mileage during the previous fiscal year of
5646 the carrier, such ratio to be determined at the close of the
5647 fiscal year of the carrier. However, during the fiscal year in
5648 which the carrier begins its initial operations in this state,
5649 the carrier's mileage apportionment factor may be determined on
5650 the basis of an estimated ratio of anticipated miles in this
5651 state to anticipated total miles for that year, and
5652 subsequently, additional tax shall be paid on the motor fuel and
5653 diesel fuels, or a refund may be applied for, on the basis of
5654 the actual ratio of the carrier's railroad locomotives' or
5655 vessels' miles in this state to its total miles for that year.
5656 This ratio shall be applied each month to the total Florida
5657 purchases made in this state of motor and diesel fuels to
5658 establish that portion of the total used and consumed in
5659 intrastate movement and subject to tax under this chapter. The

35-00103-15

2015310__

5660 basis for imposition of any discretionary surtax shall be set
5661 forth in s. 212.054. Fuels used exclusively in intrastate
5662 commerce do not qualify for the proration of tax.

5663 3. The transmission or wheeling of electricity.

5664 4. Dyed diesel fuel placed into the storage tank of a
5665 vessel used exclusively for the commercial fishing and
5666 aquacultural purposes listed in s. 206.41(4)(c)3.

5667 (8) PARTIAL EXEMPTIONS; VESSELS ENGAGED IN INTERSTATE OR
5668 FOREIGN COMMERCE.—

5669 (a) The sale or use of vessels and parts thereof used to
5670 transport persons or property in interstate or foreign commerce,
5671 including commercial fishing vessels, is subject to the taxes
5672 imposed in this chapter only to the extent provided herein. The
5673 basis of the tax shall be the ratio of intrastate mileage to
5674 interstate or foreign mileage traveled by the carrier's vessels
5675 which were used in interstate or foreign commerce and which had
5676 at least some Florida mileage during the previous fiscal year.
5677 The ratio would be determined at the close of the carrier's
5678 fiscal year. However, during the fiscal year in which the vessel
5679 begins its initial operations in this state, the vessel's
5680 mileage apportionment factor may be determined on the basis of
5681 an estimated ratio of anticipated miles in this state to
5682 anticipated total miles for that year and, subsequently,
5683 additional tax shall be paid on the vessel, or a refund may be
5684 applied for, on the basis of the actual ratio of the vessel's
5685 miles in this state to its total miles for that year. This ratio
5686 shall be applied each month to the total Florida purchases of
5687 such vessels and parts thereof which are used in Florida to
5688 establish that portion of the total used and consumed in

35-00103-15

2015310__

5689 intrastate movement and subject to the tax at the applicable
5690 rate. The basis for imposition of any discretionary surtax shall
5691 be as set forth in s. 212.054. Items, appropriate to carry out
5692 the purposes for which a vessel is designed or equipped and
5693 used, purchased by the owner, operator, or agent of a vessel for
5694 use on board such vessel shall be deemed to be parts of the
5695 vessel upon which the same are used or consumed. Vessels and
5696 parts thereof used to transport persons or property in
5697 interstate and foreign commerce are hereby determined to be
5698 susceptible to a distinct and separate classification for
5699 taxation under the provisions of this chapter. Vessels and parts
5700 thereof used exclusively in intrastate commerce do not qualify
5701 for the proration of tax.

5702 (9) PARTIAL EXEMPTIONS; RAILROADS AND MOTOR VEHICLES
5703 ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.—

5704 (a) Railroads that are licensed as common carriers by the
5705 Surface Transportation Board and parts thereof used to transport
5706 persons or property in interstate or foreign commerce are
5707 subject to tax imposed in this chapter only to the extent
5708 provided herein. The basis of the tax shall be the ratio of
5709 intrastate mileage to interstate or foreign mileage traveled by
5710 the carrier during the previous fiscal year of the carrier. Such
5711 ratio is to be determined at the close of the carrier's fiscal
5712 year. However, during the fiscal year in which the railroad
5713 begins its initial operations in this state, the railroad's
5714 mileage apportionment factor may be determined on the basis of
5715 an estimated ratio of anticipated miles in this state to
5716 anticipated total miles for that year and, subsequently,
5717 additional tax shall be paid on the railroad, or a refund may be

35-00103-15

2015310__

5718 applied for, on the basis of the actual ratio of the railroad's
5719 miles in this state to its total miles for that year. This ratio
5720 shall be applied each month to the purchases of the railroad in
5721 this state which are used in this state to establish that
5722 portion of the total used and consumed in intrastate movement
5723 and subject to tax under this chapter. The basis for imposition
5724 of any discretionary surtax is set forth in s. 212.054.
5725 Railroads that are licensed as common carriers by the Surface
5726 Transportation Board and parts thereof used to transport persons
5727 or property in interstate and foreign commerce are hereby
5728 determined to be susceptible to a distinct and separate
5729 classification for taxation under the provisions of this
5730 chapter.

5731 (b) Motor vehicles that are engaged in interstate commerce
5732 as common carriers, and parts thereof, used to transport persons
5733 or property in interstate or foreign commerce are subject to tax
5734 imposed in this chapter only to the extent provided herein. The
5735 basis of the tax shall be the ratio of intrastate mileage to
5736 interstate or foreign mileage traveled by the carrier's motor
5737 vehicles which were used in interstate or foreign commerce and
5738 which had at least some Florida mileage during the previous
5739 fiscal year of the carrier. Such ratio is to be determined at
5740 the close of the carrier's fiscal year. However, during the
5741 fiscal year in which the carrier begins its initial operations
5742 in this state, the carrier's mileage apportionment factor may be
5743 determined on the basis of an estimated ratio of anticipated
5744 miles in this state to anticipated total miles for that year
5745 and, subsequently, additional tax shall be paid on the carrier,
5746 or a refund may be applied for, on the basis of the actual ratio

35-00103-15

2015310__

5747 of the carrier's miles in this state to its total miles for that
 5748 year. This ratio shall be applied each month to the purchases in
 5749 this state of such motor vehicles and parts thereof which are
 5750 used in this state to establish that portion of the total used
 5751 and consumed in intrastate movement and subject to tax under
 5752 this chapter. The basis for imposition of any discretionary
 5753 surtax is set forth in s. 212.054. Motor vehicles that are
 5754 engaged in interstate commerce, and parts thereof, used to
 5755 transport persons or property in interstate and foreign commerce
 5756 are hereby determined to be susceptible to a distinct and
 5757 separate classification for taxation under the provisions of
 5758 this chapter. Motor vehicles and parts thereof used exclusively
 5759 in intrastate commerce do not qualify for the proration of tax.
 5760 For purposes of this paragraph, parts of a motor vehicle engaged
 5761 in interstate commerce include a separate tank not connected to
 5762 the fuel supply system of the motor vehicle into which diesel
 5763 fuel is placed to operate a refrigeration unit or other
 5764 equipment.

5765 Section 54. For the purpose of incorporating the amendment
 5766 made by this act to section 212.054, Florida Statutes, in a
 5767 reference thereto, paragraph (a) of subsection (3) of section
 5768 921.0022, Florida Statutes, is reenacted to read:

5769 921.0022 Criminal Punishment Code; offense severity ranking
 5770 chart.—

5771 (3) OFFENSE SEVERITY RANKING CHART

5772 (a) LEVEL 1

5773

Florida	Felony	
Statute	Degree	Description

35-00103-15

2015310__

5774

24.118 (3) (a) 3rd Counterfeit or altered state lottery ticket.

5775

212.054 (2) (b) 3rd Discretionary sales surtax; limitations, administration, and collection.

5776

212.15 (2) (b) 3rd Failure to remit sales taxes, amount greater than \$300 but less than \$20,000.

5777

316.1935 (1) 3rd Fleeing or attempting to elude law enforcement officer.

5778

319.30 (5) 3rd Sell, exchange, give away certificate of title or identification number plate.

5779

319.35 (1) (a) 3rd Tamper, adjust, change, etc., an odometer.

5780

320.26 (1) (a) 3rd Counterfeit, manufacture, or sell registration license plates or validation stickers.

5781

322.212 3rd Possession of forged,

	35-00103-15		2015310__
	(1) (a) - (c)		stolen, counterfeit, or unlawfully issued driver license; possession of simulated identification.
5782	322.212 (4)	3rd	Supply or aid in supplying unauthorized driver license or identification card.
5783	322.212 (5) (a)	3rd	False application for driver license or identification card.
5784	414.39 (2)	3rd	Unauthorized use, possession, forgery, or alteration of food assistance program, Medicaid ID, value greater than \$200.
5785	414.39 (3) (a)	3rd	Fraudulent misappropriation of public assistance funds by employee/official, value more than \$200.
5786	443.071 (1)	3rd	False statement or representation to obtain or increase reemployment assistance benefits.
5787			

	35-00103-15		2015310__
5788	509.151(1)	3rd	Defraud an innkeeper, food or lodging value greater than \$300.
5789	517.302(1)	3rd	Violation of the Florida Securities and Investor Protection Act.
5790	562.27(1)	3rd	Possess still or still apparatus.
5791	713.69	3rd	Tenant removes property upon which lien has accrued, value more than \$50.
5792	812.014(3)(c)	3rd	Petit theft (3rd conviction); theft of any property not specified in subsection (2).
5793	812.081(2)	3rd	Unlawfully makes or causes to be made a reproduction of a trade secret.
5794	815.04(5)(a)	3rd	Offense against intellectual property (i.e., computer programs, data).
	817.52(2)	3rd	Hiring with intent to

35-00103-15

2015310__

			defraud, motor vehicle services.
5795	817.569 (2)	3rd	Use of public record or public records information to facilitate commission of a felony.
5796	826.01	3rd	Bigamy.
5797	828.122 (3)	3rd	Fighting or baiting animals.
5798	831.04 (1)	3rd	Any erasure, alteration, etc., of any replacement deed, map, plat, or other document listed in s. 92.28.
5799	831.31 (1) (a)	3rd	Sell, deliver, or possess counterfeit controlled substances, all but s. 893.03(5) drugs.
5800	832.041 (1)	3rd	Stopping payment with intent to defraud \$150 or more.
5801	832.05 (2) (b) & (4) (c)	3rd	Knowing, making, issuing worthless checks \$150 or more or obtaining property in return for worthless

	35-00103-15		2015310__
5802			check \$150 or more.
5803	838.15 (2)	3rd	Commercial bribe receiving.
5804	838.16	3rd	Commercial bribery.
5805	843.18	3rd	Fleeing by boat to elude a law enforcement officer.
5806	847.011 (1) (a)	3rd	Sell, distribute, etc., obscene, lewd, etc., material (2nd conviction).
5807	849.01	3rd	Keeping gambling house.
5808	849.09 (1) (a) - (d)	3rd	Lottery; set up, promote, etc., or assist therein, conduct or advertise drawing for prizes, or dispose of property or money by means of lottery.
5809	849.23	3rd	Gambling-related machines; "common offender" as to property rights.
5810	849.25 (2)	3rd	Engaging in bookmaking.
	860.08	3rd	Interfere with a railroad

35-00103-15

2015310__

5811			signal.
5812	860.13(1)(a)	3rd	Operate aircraft while under the influence.
5813	893.13(2)(a)2.	3rd	Purchase of cannabis.
5814	893.13(6)(a)	3rd	Possession of cannabis (more than 20 grams).
5815	934.03(1)(a)	3rd	Intercepts, or procures any other person to intercept, any wire or oral communication.

5816

5817 Section 55. For the purpose of incorporating the amendments

5818 made by this act to sections 212.06 and 212.08, Florida

5819 Statutes, in references thereto, paragraphs (b) and (c) of

5820 subsection (2) and subsection (3) of section 288.1258, Florida

5821 Statutes, are reenacted to read:

5822 288.1258 Entertainment industry qualified production

5823 companies; application procedure; categories; duties of the

5824 Department of Revenue; records and reports.—

5825 (2) APPLICATION PROCEDURE.—

5826 (b)1. The Office of Film and Entertainment shall establish

5827 a process by which an entertainment industry production company

5828 may be approved by the office as a qualified production company

5829 and may receive a certificate of exemption from the Department

35-00103-15

2015310__

5830 of Revenue for the sales and use tax exemptions under ss.
5831 212.031, 212.06, and 212.08.

5832 2. Upon determination by the Office of Film and
5833 Entertainment that a production company meets the established
5834 approval criteria and qualifies for exemption, the Office of
5835 Film and Entertainment shall return the approved application or
5836 application renewal or extension to the Department of Revenue,
5837 which shall issue a certificate of exemption.

5838 3. The Office of Film and Entertainment shall deny an
5839 application or application for renewal or extension from a
5840 production company if it determines that the production company
5841 does not meet the established approval criteria.

5842 (c) The Office of Film and Entertainment shall develop,
5843 with the cooperation of the Department of Revenue and local
5844 government entertainment industry promotion agencies, a
5845 standardized application form for use in approving qualified
5846 production companies.

5847 1. The application form shall include, but not be limited
5848 to, production-related information on employment, proposed
5849 budgets, planned purchases of items exempted from sales and use
5850 taxes under ss. 212.031, 212.06, and 212.08, a signed
5851 affirmation from the applicant that any items purchased for
5852 which the applicant is seeking a tax exemption are intended for
5853 use exclusively as an integral part of entertainment industry
5854 preproduction, production, or postproduction activities engaged
5855 in primarily in this state, and a signed affirmation from the
5856 Office of Film and Entertainment that the information on the
5857 application form has been verified and is correct. In lieu of
5858 information on projected employment, proposed budgets, or

35-00103-15

2015310__

5859 planned purchases of exempted items, a production company
5860 seeking a 1-year certificate of exemption may submit summary
5861 historical data on employment, production budgets, and purchases
5862 of exempted items related to production activities in this
5863 state. Any information gathered from production companies for
5864 the purposes of this section shall be considered confidential
5865 taxpayer information and shall be disclosed only as provided in
5866 s. 213.053.

5867 2. The application form may be distributed to applicants by
5868 the Office of Film and Entertainment or local film commissions.

5869 (3) CATEGORIES.—

5870 (a)1. A production company may be qualified for designation
5871 as a qualified production company for a period of 1 year if the
5872 company has operated a business in Florida at a permanent
5873 address for a period of 12 consecutive months. Such a qualified
5874 production company shall receive a single 1-year certificate of
5875 exemption from the Department of Revenue for the sales and use
5876 tax exemptions under ss. 212.031, 212.06, and 212.08, which
5877 certificate shall expire 1 year after issuance or upon the
5878 cessation of business operations in the state, at which time the
5879 certificate shall be surrendered to the Department of Revenue.

5880 2. The Office of Film and Entertainment shall develop a
5881 method by which a qualified production company may annually
5882 renew a 1-year certificate of exemption for a period of up to 5
5883 years without requiring the production company to resubmit a new
5884 application during that 5-year period.

5885 3. Any qualified production company may submit a new
5886 application for a 1-year certificate of exemption upon the
5887 expiration of that company's certificate of exemption.

35-00103-15

2015310__

5888 (b)1. A production company may be qualified for designation
5889 as a qualified production company for a period of 90 days. Such
5890 production company shall receive a single 90-day certificate of
5891 exemption from the Department of Revenue for the sales and use
5892 tax exemptions under ss. 212.031, 212.06, and 212.08, which
5893 certificate shall expire 90 days after issuance, with extensions
5894 contingent upon approval of the Office of Film and
5895 Entertainment. The certificate shall be surrendered to the
5896 Department of Revenue upon its expiration.

5897 2. Any production company may submit a new application for
5898 a 90-day certificate of exemption upon the expiration of that
5899 company's certificate of exemption.

5900 Section 56. For the purpose of incorporating the amendment
5901 made by this act to section 212.06, Florida Statutes, in a
5902 reference thereto, section 366.051, Florida Statutes, is
5903 reenacted to read:

5904 366.051 Cogeneration; small power production; commission
5905 jurisdiction.—Electricity produced by cogeneration and small
5906 power production is of benefit to the public when included as
5907 part of the total energy supply of the entire electric grid of
5908 the state or consumed by a cogenerator or small power producer.
5909 The electric utility in whose service area a cogenerator or
5910 small power producer is located shall purchase, in accordance
5911 with applicable law, all electricity offered for sale by such
5912 cogenerator or small power producer; or the cogenerator or small
5913 power producer may sell such electricity to any other electric
5914 utility in the state. The commission shall establish guidelines
5915 relating to the purchase of power or energy by public utilities
5916 from cogenerators or small power producers and may set rates at

35-00103-15

2015310__

5917 which a public utility must purchase power or energy from a
5918 cogenerator or small power producer. In fixing rates for power
5919 purchased by public utilities from cogenerators or small power
5920 producers, the commission shall authorize a rate equal to the
5921 purchasing utility's full avoided costs. A utility's "full
5922 avoided costs" are the incremental costs to the utility of the
5923 electric energy or capacity, or both, which, but for the
5924 purchase from cogenerators or small power producers, such
5925 utility would generate itself or purchase from another source.
5926 The commission may use a statewide avoided unit when setting
5927 full avoided capacity costs. If the cogenerator or small power
5928 producer provides adequate security, based on its financial
5929 stability, and no costs in excess of full avoided costs are
5930 likely to be incurred by the electric utility over the term
5931 during which electricity is to be provided, the commission shall
5932 authorize the levelization of payments and the elimination of
5933 discounts due to risk factors in determining the rates. Public
5934 utilities shall provide transmission or distribution service to
5935 enable a retail customer to transmit electrical power generated
5936 by the customer at one location to the customer's facilities at
5937 another location, if the commission finds that the provision of
5938 this service, and the charges, terms, and other conditions
5939 associated with the provision of this service, are not likely to
5940 result in higher cost electric service to the utility's general
5941 body of retail and wholesale customers or adversely affect the
5942 adequacy or reliability of electric service to all customers.
5943 Notwithstanding any other provision of law, power generated by
5944 the customer and provided by the utility to the customers'
5945 facility at another location is subject to the gross receipts

35-00103-15

2015310__

5946 tax imposed under s. 203.01 and the use tax imposed under s.
5947 212.06. Such taxes shall apply at the time the power is provided
5948 at such other location and shall be based upon the cost price of
5949 such power as provided in s. 212.06(1)(b).

5950 Section 57. For the purpose of incorporating the amendment
5951 made by this act to section 212.08, Florida Statutes, in a
5952 reference thereto, subsection (1) of section 213.22, Florida
5953 Statutes, is reenacted to read:

5954 213.22 Technical assistance advisements.—

5955 (1) The department may issue informal technical assistance
5956 advisements to persons, upon written request, as to the position
5957 of the department on the tax consequences of a stated
5958 transaction or event, under existing statutes, rules, or
5959 policies. After the issuance of an assessment, a technical
5960 assistance advisement may not be issued to a taxpayer who
5961 requests an advisement relating to the tax or liability for tax
5962 in respect to which the assessment has been made, except that a
5963 technical assistance advisement may be issued to a taxpayer who
5964 requests an advisement relating to the exemptions in s.
5965 212.08(1) or (2) at any time. Technical assistance advisements
5966 shall have no precedential value except to the taxpayer who
5967 requests the advisement and then only for the specific
5968 transaction addressed in the technical assistance advisement,
5969 unless specifically stated otherwise in the advisement. Any
5970 modification of an advisement shall be prospective only. A
5971 technical assistance advisement is not an order issued pursuant
5972 to s. 120.565 or s. 120.569 or a rule or policy of general
5973 applicability under s. 120.54. The provisions of s. 120.53(1)
5974 are not applicable to technical assistance advisements.

35-00103-15

2015310__

5975 Section 58. For the purpose of incorporating the amendment
5976 made by this act to section 212.08, Florida Statutes, in a
5977 reference thereto, section 465.187, Florida Statutes, is
5978 reenacted to read:

5979 465.187 Sale of medicinal drugs.—The sale of medicinal
5980 drugs dispensed upon the order of a practitioner pursuant to
5981 this chapter shall be entitled to the exemption from sales tax
5982 provided for in s. 212.08.

5983 Section 59. For the purpose of incorporating the amendment
5984 made by this act to section 212.17, Florida Statutes, in a
5985 reference thereto, paragraph (a) of subsection (5) of section
5986 212.11, Florida Statutes, is reenacted to read:

5987 212.11 Tax returns and regulations.—

5988 (5) (a) Each dealer that claims any credits granted in this
5989 chapter against that dealer's sales and use tax liabilities
5990 shall submit to the department, upon request, documentation that
5991 provides all of the information required to verify the dealer's
5992 entitlement to such credits, excluding credits authorized
5993 pursuant to the provisions of s. 212.17. All information must be
5994 broken down as prescribed by the department and shall be
5995 submitted in a manner that enables the department to verify that
5996 the credits are allowable by law. With respect to any credit
5997 that is granted in the form of a refund of previously paid
5998 taxes, supporting documentation must be provided with the
5999 application for refund and the penalty provisions of paragraph
6000 (c) do not apply.

6001 Section 60. For the purpose of incorporating the amendment
6002 made by this act to section 212.18, Florida Statutes, in a
6003 reference thereto, subsection (4) of section 212.04, Florida

35-00103-15

2015310__

6004 Statutes, is reenacted to read:

6005 212.04 Admissions tax; rate, procedure, enforcement.—

6006 (4) Each person who exercises the privilege of charging
6007 admission taxes, as herein defined, shall apply for, and at that
6008 time shall furnish the information and comply with the
6009 provisions of s. 212.18 not inconsistent herewith and receive
6010 from the department, a certificate of right to exercise such
6011 privilege, which certificate shall apply to each place of
6012 business where such privilege is exercised and shall be in the
6013 manner and form prescribed by the department. Such certificate
6014 shall be issued upon payment to the department of a registration
6015 fee of \$5 by the applicant. Each person exercising the privilege
6016 of charging such admission taxes as herein defined shall cause
6017 to be kept records and accounts showing the admission which
6018 shall be in the form as the department may from time to time
6019 prescribe, inclusive of records of all tickets numbered and
6020 issued for a period of not less than the time within which the
6021 department may, as permitted by s. 95.091(3), make an assessment
6022 with respect to any admission evidenced by such records and
6023 accounts, and inclusive of all bills or checks of customers who
6024 are charged any of the taxes defined herein, showing the charge
6025 made to each for that period. The department is empowered to use
6026 each and every one of the powers granted herein to the
6027 department to discover the amount of tax to be paid by each such
6028 person and to enforce the payment thereof as are hereby granted
6029 the department for the discovery and enforcement of the payment
6030 of taxes hereinafter levied on the sales of tangible personal
6031 property.

6032 Section 61. For the purpose of incorporating the amendment

35-00103-15

2015310__

6033 made by this act to section 212.18, Florida Statutes, in
6034 references thereto, paragraph (b) of subsection (1) of section
6035 212.07, Florida Statutes, is reenacted to read:

6036 212.07 Sales, storage, use tax; tax added to purchase
6037 price; dealer not to absorb; liability of purchasers who cannot
6038 prove payment of the tax; penalties; general exemptions.—

6039 (1)

6040 (b) A resale must be in strict compliance with s. 212.18
6041 and the rules and regulations adopted thereunder. A dealer who
6042 makes a sale for resale that is not in strict compliance with s.
6043 212.18 and the rules and regulations adopted thereunder is
6044 liable for and must pay the tax. A dealer who makes a sale for
6045 resale shall document the exempt nature of the transaction, as
6046 established by rules adopted by the department, by retaining a
6047 copy of the purchaser's resale certificate. In lieu of
6048 maintaining a copy of the certificate, a dealer may document,
6049 before the time of sale, an authorization number provided
6050 telephonically or electronically by the department, or by such
6051 other means established by rule of the department. The dealer
6052 may rely on a resale certificate issued pursuant to s.
6053 212.18(3)(d), valid at the time of receipt from the purchaser,
6054 without seeking annual verification of the resale certificate if
6055 the dealer makes recurring sales to a purchaser in the normal
6056 course of business on a continual basis. For purposes of this
6057 paragraph, "recurring sales to a purchaser in the normal course
6058 of business" refers to a sale in which the dealer extends credit
6059 to the purchaser and records the debt as an account receivable,
6060 or in which the dealer sells to a purchaser who has an
6061 established cash or C.O.D. account, similar to an open credit

35-00103-15

2015310__

6062 account. For purposes of this paragraph, purchases are made from
6063 a selling dealer on a continual basis if the selling dealer
6064 makes, in the normal course of business, sales to the purchaser
6065 at least once in every 12-month period. A dealer may, through
6066 the informal protest provided for in s. 213.21 and the rules of
6067 the department, provide the department with evidence of the
6068 exempt status of a sale. Consumer certificates of exemption
6069 executed by those exempt entities that were registered with the
6070 department at the time of sale, resale certificates provided by
6071 purchasers who were active dealers at the time of sale, and
6072 verification by the department of a purchaser's active dealer
6073 status at the time of sale in lieu of a resale certificate shall
6074 be accepted by the department when submitted during the protest
6075 period, but may not be accepted in any proceeding under chapter
6076 120 or any circuit court action instituted under chapter 72.

6077 Section 62. For the purpose of incorporating the amendment
6078 made by this act to section 212.18, Florida Statutes, in a
6079 reference thereto, paragraph (p) of subsection (5) of section
6080 212.08, Florida Statutes, is reenacted to read:

6081 212.08 Sales, rental, use, consumption, distribution, and
6082 storage tax; specified exemptions.—The sale at retail, the
6083 rental, the use, the consumption, the distribution, and the
6084 storage to be used or consumed in this state of the following
6085 are hereby specifically exempt from the tax imposed by this
6086 chapter.

6087 (5) EXEMPTIONS; ACCOUNT OF USE.—

6088 (p) *Community contribution tax credit for donations.*—

6089 1. Authorization.—Persons who are registered with the
6090 department under s. 212.18 to collect or remit sales or use tax

35-00103-15

2015310__

6091 and who make donations to eligible sponsors are eligible for tax
6092 credits against their state sales and use tax liabilities as
6093 provided in this paragraph:

6094 a. The credit shall be computed as 50 percent of the
6095 person's approved annual community contribution.

6096 b. The credit shall be granted as a refund against state
6097 sales and use taxes reported on returns and remitted in the 12
6098 months preceding the date of application to the department for
6099 the credit as required in sub-subparagraph 3.c. If the annual
6100 credit is not fully used through such refund because of
6101 insufficient tax payments during the applicable 12-month period,
6102 the unused amount may be included in an application for a refund
6103 made pursuant to sub-subparagraph 3.c. in subsequent years
6104 against the total tax payments made for such year. Carryover
6105 credits may be applied for a 3-year period without regard to any
6106 time limitation that would otherwise apply under s. 215.26.

6107 c. A person may not receive more than \$200,000 in annual
6108 tax credits for all approved community contributions made in any
6109 one year.

6110 d. All proposals for the granting of the tax credit require
6111 the prior approval of the Department of Economic Opportunity.

6112 e. The total amount of tax credits which may be granted for
6113 all programs approved under this paragraph, s. 220.183, and s.
6114 624.5105 is \$18.4 million annually for projects that provide
6115 homeownership opportunities for low-income households or very-
6116 low-income households as those terms are defined in s. 420.9071
6117 and \$3.5 million annually for all other projects.

6118 f. A person who is eligible to receive the credit provided
6119 in this paragraph, s. 220.183, or s. 624.5105 may receive the

35-00103-15

2015310__

6120 credit only under one section of the person's choice.

6121 2. Eligibility requirements.-

6122 a. A community contribution by a person must be in the
6123 following form:

6124 (I) Cash or other liquid assets;

6125 (II) Real property;

6126 (III) Goods or inventory; or

6127 (IV) Other physical resources identified by the Department
6128 of Economic Opportunity.

6129 b. All community contributions must be reserved exclusively
6130 for use in a project. As used in this sub-subparagraph, the term
6131 "project" means activity undertaken by an eligible sponsor which
6132 is designed to construct, improve, or substantially rehabilitate
6133 housing that is affordable to low-income households or very-low-
6134 income households as those terms are defined in s. 420.9071;
6135 designed to provide commercial, industrial, or public resources
6136 and facilities; or designed to improve entrepreneurial and job-
6137 development opportunities for low-income persons. A project may
6138 be the investment necessary to increase access to high-speed
6139 broadband capability in rural communities with enterprise zones,
6140 including projects that result in improvements to communications
6141 assets that are owned by a business. A project may include the
6142 provision of museum educational programs and materials that are
6143 directly related to a project approved between January 1, 1996,
6144 and December 31, 1999, and located in an enterprise zone
6145 designated pursuant to s. 290.0065. This paragraph does not
6146 preclude projects that propose to construct or rehabilitate
6147 housing for low-income households or very-low-income households
6148 on scattered sites. With respect to housing, contributions may

35-00103-15

2015310__

6149 be used to pay the following eligible low-income and very-low-
6150 income housing-related activities:

6151 (I) Project development impact and management fees for low-
6152 income or very-low-income housing projects;

6153 (II) Down payment and closing costs for low-income persons
6154 and very-low-income persons, as those terms are defined in s.
6155 420.9071;

6156 (III) Administrative costs, including housing counseling
6157 and marketing fees, not to exceed 10 percent of the community
6158 contribution, directly related to low-income or very-low-income
6159 projects; and

6160 (IV) Removal of liens recorded against residential property
6161 by municipal, county, or special district local governments if
6162 satisfaction of the lien is a necessary precedent to the
6163 transfer of the property to a low-income person or very-low-
6164 income person, as those terms are defined in s. 420.9071, for
6165 the purpose of promoting home ownership. Contributions for lien
6166 removal must be received from a nonrelated third party.

6167 c. The project must be undertaken by an "eligible sponsor,"
6168 which includes:

6169 (I) A community action program;

6170 (II) A nonprofit community-based development organization
6171 whose mission is the provision of housing for low-income
6172 households or very-low-income households or increasing
6173 entrepreneurial and job-development opportunities for low-income
6174 persons;

6175 (III) A neighborhood housing services corporation;

6176 (IV) A local housing authority created under chapter 421;

6177 (V) A community redevelopment agency created under s.

35-00103-15

2015310__

6178 163.356;

6179 (VI) A historic preservation district agency or
6180 organization;

6181 (VII) A regional workforce board;

6182 (VIII) A direct-support organization as provided in s.
6183 1009.983;

6184 (IX) An enterprise zone development agency created under s.
6185 290.0056;

6186 (X) A community-based organization incorporated under
6187 chapter 617 which is recognized as educational, charitable, or
6188 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
6189 and whose bylaws and articles of incorporation include
6190 affordable housing, economic development, or community
6191 development as the primary mission of the corporation;

6192 (XI) Units of local government;

6193 (XII) Units of state government; or

6194 (XIII) Any other agency that the Department of Economic
6195 Opportunity designates by rule.

6196

6197 A contributing person may not have a financial interest in the
6198 eligible sponsor.

6199 d. The project must be located in an area designated an
6200 enterprise zone or a Front Porch Florida Community, unless the
6201 project increases access to high-speed broadband capability for
6202 rural communities that have enterprise zones but is physically
6203 located outside the designated rural zone boundaries. Any
6204 project designed to construct or rehabilitate housing for low-
6205 income households or very-low-income households as those terms
6206 are defined in s. 420.9071 is exempt from the area requirement

35-00103-15

2015310__

6207 of this sub-subparagraph.

6208 e.(I) If, during the first 10 business days of the state
6209 fiscal year, eligible tax credit applications for projects that
6210 provide homeownership opportunities for low-income households or
6211 very-low-income households as those terms are defined in s.
6212 420.9071 are received for less than the annual tax credits
6213 available for those projects, the Department of Economic
6214 Opportunity shall grant tax credits for those applications and
6215 grant remaining tax credits on a first-come, first-served basis
6216 for subsequent eligible applications received before the end of
6217 the state fiscal year. If, during the first 10 business days of
6218 the state fiscal year, eligible tax credit applications for
6219 projects that provide homeownership opportunities for low-income
6220 households or very-low-income households as those terms are
6221 defined in s. 420.9071 are received for more than the annual tax
6222 credits available for those projects, the Department of Economic
6223 Opportunity shall grant the tax credits for those applications
6224 as follows:

6225 (A) If tax credit applications submitted for approved
6226 projects of an eligible sponsor do not exceed \$200,000 in total,
6227 the credits shall be granted in full if the tax credit
6228 applications are approved.

6229 (B) If tax credit applications submitted for approved
6230 projects of an eligible sponsor exceed \$200,000 in total, the
6231 amount of tax credits granted pursuant to sub-sub-sub-
6232 subparagraph (A) shall be subtracted from the amount of
6233 available tax credits, and the remaining credits shall be
6234 granted to each approved tax credit application on a pro rata
6235 basis.

35-00103-15

2015310__

6236 (II) If, during the first 10 business days of the state
6237 fiscal year, eligible tax credit applications for projects other
6238 than those that provide homeownership opportunities for low-
6239 income households or very-low-income households as those terms
6240 are defined in s. 420.9071 are received for less than the annual
6241 tax credits available for those projects, the Department of
6242 Economic Opportunity shall grant tax credits for those
6243 applications and shall grant remaining tax credits on a first-
6244 come, first-served basis for subsequent eligible applications
6245 received before the end of the state fiscal year. If, during the
6246 first 10 business days of the state fiscal year, eligible tax
6247 credit applications for projects other than those that provide
6248 homeownership opportunities for low-income households or very-
6249 low-income households as those terms are defined in s. 420.9071
6250 are received for more than the annual tax credits available for
6251 those projects, the Department of Economic Opportunity shall
6252 grant the tax credits for those applications on a pro rata
6253 basis.

6254 3. Application requirements.—

6255 a. Any eligible sponsor seeking to participate in this
6256 program must submit a proposal to the Department of Economic
6257 Opportunity which sets forth the name of the sponsor, a
6258 description of the project, and the area in which the project is
6259 located, together with such supporting information as is
6260 prescribed by rule. The proposal must also contain a resolution
6261 from the local governmental unit in which the project is located
6262 certifying that the project is consistent with local plans and
6263 regulations.

6264 b. Any person seeking to participate in this program must

35-00103-15

2015310__

6265 submit an application for tax credit to the Department of
6266 Economic Opportunity which sets forth the name of the sponsor, a
6267 description of the project, and the type, value, and purpose of
6268 the contribution. The sponsor shall verify, in writing, the
6269 terms of the application and indicate its receipt of the
6270 contribution, and such verification must accompany the
6271 application for tax credit. The person must submit a separate
6272 tax credit application to the Department of Economic Opportunity
6273 for each individual contribution that it makes to each
6274 individual project.

6275 c. Any person who has received notification from the
6276 Department of Economic Opportunity that a tax credit has been
6277 approved must apply to the department to receive the refund.
6278 Application must be made on the form prescribed for claiming
6279 refunds of sales and use taxes and be accompanied by a copy of
6280 the notification. A person may submit only one application for
6281 refund to the department within a 12-month period.

6282 4. Administration.—

6283 a. The Department of Economic Opportunity may adopt rules
6284 necessary to administer this paragraph, including rules for the
6285 approval or disapproval of proposals by a person.

6286 b. The decision of the Department of Economic Opportunity
6287 must be in writing, and, if approved, the notification shall
6288 state the maximum credit allowable to the person. Upon approval,
6289 the Department of Economic Opportunity shall transmit a copy of
6290 the decision to the department.

6291 c. The Department of Economic Opportunity shall
6292 periodically monitor all projects in a manner consistent with
6293 available resources to ensure that resources are used in

35-00103-15

2015310__

6294 accordance with this paragraph; however, each project must be
6295 reviewed at least once every 2 years.

6296 d. The Department of Economic Opportunity shall, in
6297 consultation with the statewide and regional housing and
6298 financial intermediaries, market the availability of the
6299 community contribution tax credit program to community-based
6300 organizations.

6301 5. Expiration.—This paragraph expires June 30, 2016;
6302 however, any accrued credit carryover that is unused on that
6303 date may be used until the expiration of the 3-year carryover
6304 period for such credit.

6305 Section 63. For the purpose of incorporating the amendment
6306 made by this act to section 212.18, Florida Statutes, in
6307 references thereto, paragraph (a) of subsection (10) and
6308 subsection (11) of section 213.053, Florida Statutes, is
6309 reenacted to read:

6310 213.053 Confidentiality and information sharing.—

6311 (10) (a) Notwithstanding other provisions of this section,
6312 the department shall, subject to paragraph (c) and to the
6313 safeguards and limitations of paragraphs (b) and (d), disclose
6314 to the governing body of a municipality, a county, or a
6315 subcounty district levying a local option tax, or any state tax
6316 that is distributed to units of local government based upon
6317 place of collection, which the department is responsible for
6318 administering, names and addresses only of the taxpayers granted
6319 a certificate of registration pursuant to s. 212.18(3) who
6320 reside within or adjacent to the taxing boundaries of such
6321 municipality, county, or subcounty district when sufficient
6322 information is supplied by the municipality, the county, or

35-00103-15

2015310__

6323 subcounty district as the department by rule may prescribe,
6324 provided such governing bodies are following s. 212.18(3)
6325 relative to the denial of an occupational license after the
6326 department cancels a dealer's sales tax certificate of
6327 registration.

6328 (11) Notwithstanding any other provision of this section,
6329 with respect to a request for verification of a certificate of
6330 registration issued pursuant to s. 212.18 to a specified dealer
6331 or taxpayer or with respect to a request by a law enforcement
6332 officer for verification of a certificate of registration issued
6333 pursuant to s. 538.09 to a specified secondhand dealer or
6334 pursuant to s. 538.25 to a specified secondary metals recycler,
6335 the department may disclose whether the specified person holds a
6336 valid certificate or whether a specified certificate number is
6337 valid or whether a specified certificate number has been
6338 canceled or is inactive or invalid and the name of the holder of
6339 the certificate. This subsection shall not be construed to
6340 create a duty to request verification of any certificate of
6341 registration.

6342 Section 64. For the purpose of incorporating the amendment
6343 made by this act to section 212.18, Florida Statutes, in a
6344 reference thereto, paragraph (h) of subsection (9) of section
6345 365.172, Florida Statutes, is reenacted to read:

6346 365.172 Emergency communications number "E911."—

6347 (9) PREPAID WIRELESS E911 FEE.—

6348 (h) A seller of prepaid wireless services in this state
6349 must register with the Department of Revenue for each place of
6350 business as required by s. 212.18(3) and the Department of
6351 Revenue's administrative rule regarding registration as a sales

35-00103-15

2015310__

6352 and use tax dealer. A separate application is required for each
6353 place of business. A valid certificate of registration issued by
6354 the Department of Revenue to a seller for sales and use tax
6355 purposes is sufficient for purposes of the registration
6356 requirement of this subsection. There is no fee for registration
6357 for remittance of the prepaid wireless E911 fee.

6358 Section 65. This act shall take effect January 1, 2016.