

1 A bill to be entitled
 2 An act relating to the sales and use tax; amending s.
 3 212.12, F.S.; revising the method for calculating the
 4 amount of tax and discretionary sales surtax; amending
 5 ss. 212.04, 212.05, and 212.0506, F.S.; conforming
 6 provisions to changes made by the act; providing an
 7 effective date.

8

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

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11 Section 1. Subsections (12) and (13) of section 212.12,
 12 Florida Statutes, are renumbered as subsections (10) and (11),
 13 respectively, and current subsections (9), (10), (11), and (14)
 14 of that section are amended to read:

15 212.12 Dealer's credit for collecting tax; penalties for
 16 noncompliance; powers of Department of Revenue in dealing with
 17 delinquents; brackets applicable to taxable transactions;
 18 records required.—

19 (9) Taxes imposed by this chapter upon the privilege of
 20 the use, consumption, storage for consumption, or sale of
 21 tangible personal property, admissions, license fees, rentals,
 22 communication services, and upon the sale or use of services ~~as~~
 23 ~~herein taxed~~ shall be collected by adding ~~upon the basis of an~~
 24 ~~addition of~~ the tax ~~imposed by this chapter~~ to the total price
 25 of such tangible personal property, admissions, license fees,
 26 rentals, communication or other services, or sale price of such

27 | article or articles that are purchased, sold, or leased at any
 28 | one time by or to a customer or buyer. ~~†~~ The dealer, or person
 29 | charged ~~herein~~, shall ~~is required to~~ pay a privilege tax ~~in the~~
 30 | ~~amount of the tax imposed by this chapter~~ on the total of his or
 31 | her gross sales of tangible personal property, admissions,
 32 | license fees, rentals, and communication services or ~~to~~ collect
 33 | the ~~a~~ tax upon the sale or use of services, and such person or
 34 | dealer shall add the tax ~~imposed by this chapter~~ to the price,
 35 | license fee, rental, or admissions, and communication or other
 36 | services and collect the total sum from the purchaser, admittee,
 37 | licensee, lessee, or consumer. The amount of tax to be paid or
 38 | collected shall be calculated by multiplying the taxable
 39 | transaction by the 6-percent tax rate or, for transactions
 40 | pursuant to s. 212.05(1)(e)1.c., the 4.35-percent tax rate. In
 41 | counties that have adopted a discretionary sales surtax, the
 42 | amount of the surtax to be paid or collected shall be calculated
 43 | by multiplying the taxable transaction by the applicable surtax
 44 | rate. If either resulting product includes a fraction of a cent,
 45 | the tax or surtax amount shall be rounded down to the nearest
 46 | whole cent. The department shall make available in an electronic
 47 | ~~format or otherwise the tax amounts and the following brackets~~
 48 | ~~applicable to all transactions taxable at the rate of 6 percent:~~
 49 | ~~(a) On single sales of less than 10 cents, no tax shall be~~
 50 | ~~added.~~
 51 | ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
 52 | ~~both inclusive, 1 cent shall be added for taxes.~~

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

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

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

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

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

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

66 ~~(10) In counties which have adopted a discretionary sales~~
 67 ~~surtax at the rate of 1 percent, the department shall make~~
 68 ~~available in an electronic format or otherwise the tax amounts~~
 69 ~~and the following brackets applicable to all taxable~~
 70 ~~transactions that would otherwise have been transactions taxable~~
 71 ~~at the rate of 6 percent:~~

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

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

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

78 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~

79 ~~inclusive, 3 cents shall be added for taxes.~~

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

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

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

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

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

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

97 ~~(11) The department shall make available in an electronic~~
98 ~~format or otherwise the tax amounts and brackets applicable to~~
99 ~~all taxable transactions that occur in counties that have a~~
100 ~~surtax at a rate other than 1 percent which would otherwise have~~
101 ~~been transactions taxable at the rate of 6 percent. Likewise,~~
102 ~~the department shall make available in an electronic format or~~
103 ~~otherwise the tax amounts and brackets applicable to~~
104 ~~transactions taxable at 4.35 percent pursuant to s.~~

105 ~~212.05(1)(c)1.c. and on transactions which would otherwise have~~
 106 ~~been so taxable in counties which have adopted a discretionary~~
 107 ~~sales surtax.~~

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

115 ~~(a) The dealer acted in a good faith belief that rounding~~
 116 ~~to the nearest whole cent was the proper method of determining~~
 117 ~~the amount of tax due on each taxable transaction.~~

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

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

123 Section 2. Paragraph (b) of subsection (1) of section
 124 212.04, Florida Statutes, is amended to read:

125 212.04 Admissions tax; rate, procedure, enforcement.—

126 (1)

127 (b) For the exercise of such privilege, a tax is levied at
 128 the rate of 6 percent of sales price, or the actual value
 129 received from such admissions, which 6 percent shall be added to
 130 and collected with all such admissions from the purchaser

131 thereof, and such tax shall be paid for the exercise of the
132 privilege as defined in the preceding paragraph. Each ticket
133 must show on its face the actual sales price of the admission,
134 or each dealer selling the admission must prominently display at
135 the box office or other place where the admission charge is made
136 a notice disclosing the price of the admission, and the tax
137 shall be computed and collected on the basis of the actual price
138 of the admission charged by the dealer. The sale price or actual
139 value of admission shall, for the purpose of this chapter, be
140 that price remaining after deduction of federal taxes and state
141 or locally imposed or authorized seat surcharges, taxes, or
142 fees, if any, imposed upon such admission. The sale price or
143 actual value does not include separately stated ticket service
144 charges that are imposed by a facility ticket office or a
145 ticketing service and added to a separately stated, established
146 ticket price. The rate of tax on each admission shall be
147 calculated as provided in ~~according to the brackets established~~
148 ~~by~~ s. 212.12(9).

149 Section 3. Subsection (4) of section 212.05, Florida
150 Statutes, is amended to read:

151 212.05 Sales, storage, use tax.—It is hereby declared to
152 be the legislative intent that every person is exercising a
153 taxable privilege who engages in the business of selling
154 tangible personal property at retail in this state, including
155 the business of making mail order sales, or who rents or
156 furnishes any of the things or services taxable under this

157 chapter, or who stores for use or consumption in this state any
158 item or article of tangible personal property as defined herein
159 and who leases or rents such property within the state.

160 (4) The tax imposed pursuant to this chapter shall be due
161 and payable as calculated ~~according to the brackets set forth~~ in
162 s. 212.12.

163 Section 4. Subsection (6) of section 212.0506, Florida
164 Statutes, is amended to read:

165 212.0506 Taxation of service warranties.—

166 (6) This tax shall be due and payable as calculated
167 ~~according to the brackets set forth~~ in s. 212.12.

168 Section 5. This act shall take effect July 1, 2015.