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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
03/04/2016	.	
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The Committee on Appropriations (Hukill and Lee) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Effective upon this act becoming a law,  
paragraph (b) of subsection (14) and paragraph (b) of subsection  
(15) of section 196.012, Florida Statutes, are amended to read:

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



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11 (14) "New business" means:

12 (b) Any business or organization located in an area that  
13 was designated as an enterprise zone pursuant to chapter 290 as  
14 of December 30, 2015, or brownfield area that first begins  
15 operation on a site clearly separate from any other commercial  
16 or industrial operation owned by the same business or  
17 organization.

18 (15) "Expansion of an existing business" means:

19 (b) Any business or organization located in an area that  
20 was designated as an enterprise zone pursuant to chapter 290 as  
21 of December 30, 2015, or brownfield area that increases  
22 operations on a site located within the same zone or area  
23 colocated with a commercial or industrial operation owned by the  
24 same business or organization under common control with the same  
25 business or organization.

26 Section 2. Effective upon this act becoming a law,  
27 subsections (5) and (11) of section 196.1995, Florida Statutes,  
28 are amended to read:

29 196.1995 Economic development ad valorem tax exemption.—

30 (5) Upon a majority vote in favor of such authority, the  
31 board of county commissioners or the governing authority of the  
32 municipality, at its discretion, by ordinance may exempt from ad  
33 valorem taxation up to 100 percent of the assessed value of all  
34 improvements to real property made by or for the use of a new  
35 business and of all tangible personal property of such new  
36 business, or up to 100 percent of the assessed value of all  
37 added improvements to real property made to facilitate the  
38 expansion of an existing business and of the net increase in all  
39 tangible personal property acquired to facilitate such expansion



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40 of an existing business. To qualify for this exemption, the  
41 improvements to real property must be made or the tangible  
42 personal property must be added or increased after approval by  
43 motion or resolution of the local governing body, subject to  
44 ordinance adoption or on or after the day the ordinance is  
45 adopted. However, if the authority to grant exemptions is  
46 approved in a referendum in which the ballot question contained  
47 in subsection (3) appears on the ballot, the authority of the  
48 board of county commissioners or the governing authority of the  
49 municipality to grant exemptions is limited solely to new  
50 businesses and expansions of existing businesses that are  
51 located in an area which was designated as an enterprise zone  
52 pursuant to chapter 290 as of December 30, 2015, or in a  
53 brownfield area. New businesses and expansions of existing  
54 businesses located in an area that was designated as an  
55 enterprise zone pursuant to chapter 290 as of December 30, 2015,  
56 but is not in a brownfield area, may qualify for the ad valorem  
57 tax exemption only if approved by motion or resolution of the  
58 local governing body, subject to ordinance adoption, or by  
59 ordinance, enacted before December 31, 2015. Property acquired  
60 to replace existing property shall not be considered to  
61 facilitate a business expansion. All data center equipment for a  
62 data center shall be exempt from ad valorem taxation for the  
63 term of the approved exemption. The exemption applies only to  
64 taxes levied by the respective unit of government granting the  
65 exemption. The exemption does not apply, however, to taxes  
66 levied for the payment of bonds or to taxes authorized by a vote  
67 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the  
68 State Constitution. Any such exemption shall remain in effect



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69 for up to 10 years with respect to any particular facility, or  
70 up to 20 years for a data center, regardless of any change in  
71 the authority of the county or municipality to grant such  
72 exemptions or the expiration of the Enterprise Zone Act pursuant  
73 to chapter 290. The exemption shall not be prolonged or extended  
74 by granting exemptions from additional taxes or by virtue of any  
75 reorganization or sale of the business receiving the exemption.

76 (11) An ordinance granting an exemption under this section  
77 shall be adopted in the same manner as any other ordinance of  
78 the county or municipality and shall include the following:

79 (a) The name and address of the new business or expansion  
80 of an existing business to which the exemption is granted;

81 (b) The total amount of revenue available to the county or  
82 municipality from ad valorem tax sources for the current fiscal  
83 year, the total amount of revenue lost to the county or  
84 municipality for the current fiscal year by virtue of economic  
85 development ad valorem tax exemptions currently in effect, and  
86 the estimated revenue loss to the county or municipality for the  
87 current fiscal year attributable to the exemption of the  
88 business named in the ordinance;

89 (c) The period of time for which the exemption will remain  
90 in effect and the expiration date of the exemption, which may be  
91 any period of time up to 10 years, or up to 20 years for a data  
92 center; and

93 (d) A finding that the business named in the ordinance  
94 meets the requirements of s. 196.012(14) or (15).

95 Section 3. The amendments made by this act to ss. 196.012  
96 and 196.1995, Florida Statutes, which relate to the ad valorem  
97 tax exemption for certain enterprise zone businesses are



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98 remedial in nature and apply retroactively to December 31, 2015,  
99 and the amendments to s. 196.1995, Florida Statutes, made by  
100 this act which relate to the ad valorem tax exemption for data  
101 center equipment apply upon this act becoming a law.

102 Section 4. Section 201.15, Florida Statutes, is amended to  
103 read:

104 201.15 Distribution of taxes collected.—All taxes collected  
105 under this chapter are hereby pledged and shall be first made  
106 available to make payments when due on bonds issued pursuant to  
107 s. 215.618 or s. 215.619, or any other bonds authorized to be  
108 issued on a parity basis with such bonds. Such pledge and  
109 availability for the payment of these bonds shall have priority  
110 over any requirement for the payment of service charges or costs  
111 of collection and enforcement under this section. All taxes  
112 collected under this chapter, except taxes distributed to the  
113 Land Acquisition Trust Fund pursuant to subsections (1) and (2),  
114 are subject to the service charge imposed in s. 215.20(1).

115 Before distribution pursuant to this section, the Department of  
116 Revenue shall deduct amounts necessary to pay the costs of the  
117 collection and enforcement of the tax levied by this chapter.  
118 The costs and service charge may not be levied against any  
119 portion of taxes pledged to debt service on bonds to the extent  
120 that the costs and service charge are required to pay any  
121 amounts relating to the bonds. All of the costs of the  
122 collection and enforcement of the tax levied by this chapter and  
123 the service charge shall be available and transferred to the  
124 extent necessary to pay debt service and any other amounts  
125 payable with respect to bonds authorized before January 1, 2017  
126 ~~2015~~, secured by revenues distributed pursuant to this section.



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127 All taxes remaining after deduction of costs shall be  
128 distributed as follows:

129 (1) Amounts necessary to make payments on bonds issued  
130 pursuant to s. 215.618 or s. 215.619, as provided under  
131 paragraphs (3)(a) and (b), or on any other bonds authorized to  
132 be issued on a parity basis with such bonds shall be deposited  
133 into the Land Acquisition Trust Fund.

134 (2) If the amounts deposited pursuant to subsection (1) are  
135 less than 33 percent of all taxes collected after first  
136 deducting the costs of collection, an amount equal to 33 percent  
137 of all taxes collected after first deducting the costs of  
138 collection, minus the amounts deposited pursuant to subsection  
139 (1), shall be deposited into the Land Acquisition Trust Fund.

140 (3) Amounts on deposit in the Land Acquisition Trust Fund  
141 shall be used in the following order:

142 (a) Payment of debt service or funding of debt service  
143 reserve funds, rebate obligations, or other amounts payable with  
144 respect to Florida Forever bonds issued pursuant to s. 215.618.  
145 The amount used for such purposes may not exceed \$300 million in  
146 each fiscal year. It is the intent of the Legislature that all  
147 bonds issued to fund the Florida Forever Act be retired by  
148 December 31, 2040. Except for bonds issued to refund previously  
149 issued bonds, no series of bonds may be issued pursuant to this  
150 paragraph unless such bonds are approved and the debt service  
151 for the remainder of the fiscal year in which the bonds are  
152 issued is specifically appropriated in the General  
153 Appropriations Act.

154 (b) Payment of debt service or funding of debt service  
155 reserve funds, rebate obligations, or other amounts due with



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156 respect to Everglades restoration bonds issued pursuant to s.  
157 215.619. Taxes distributed under paragraph (a) and this  
158 paragraph must be collectively distributed on a pro rata basis  
159 when the available moneys under this subsection are not  
160 sufficient to cover the amounts required under paragraph (a) and  
161 this paragraph.

162

163 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally  
164 and ratably secured by moneys distributable to the Land  
165 Acquisition Trust Fund.

166 (4) After the required distributions to the Land  
167 Acquisition Trust Fund pursuant to subsections (1) and (2) and  
168 deduction of the service charge imposed pursuant to s.  
169 215.20(1), the remainder shall be distributed as follows:

170 (a) The lesser of 24.18442 percent of the remainder or  
171 \$541.75 million in each fiscal year shall be paid into the State  
172 Treasury to the credit of the State Transportation Trust Fund.  
173 Of such funds, \$75 million for each fiscal year shall be  
174 transferred to the State Economic Enhancement and Development  
175 Trust Fund within the Department of Economic Opportunity.

176 Notwithstanding any other law, the remaining amount credited to  
177 the State Transportation Trust Fund shall be used for:

178 1. Capital funding for the New Starts Transit Program,  
179 authorized by Title 49, U.S.C. s. 5309 and specified in s.  
180 341.051, in the amount of 10 percent of the funds;

181 2. The Small County Outreach Program specified in s.  
182 339.2818, in the amount of 10 percent of the funds;

183 3. The Strategic Intermodal System specified in ss. 339.61,  
184 339.62, 339.63, and 339.64, in the amount of 75 percent of the



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185 funds after deduction of the payments required pursuant to  
186 subparagraphs 1. and 2.; and

187         4. The Transportation Regional Incentive Program specified  
188 in s. 339.2819, in the amount of 25 percent of the funds after  
189 deduction of the payments required pursuant to subparagraphs 1.  
190 and 2. The first \$60 million of the funds allocated pursuant to  
191 this subparagraph shall be allocated annually to the Florida  
192 Rail Enterprise for the purposes established in s. 341.303(5).

193         (b) The lesser of 0.1456 percent of the remainder or \$3.25  
194 million in each fiscal year shall be paid into the State  
195 Treasury to the credit of the Grants and Donations Trust Fund in  
196 the Department of Economic Opportunity to fund technical  
197 assistance to local governments.

198 Moneys distributed pursuant to paragraphs (a) and (b) may not be  
199 pledged for debt service unless such pledge is approved by  
200 referendum of the voters.

201         (c) Eleven and twenty-four hundredths percent of the  
202 remainder in each fiscal year shall be paid into the State  
203 Treasury to the credit of the State Housing Trust Fund. Of such  
204 funds, the first \$35 million shall be transferred annually,  
205 subject to any distribution required under subsection (5), to  
206 the State Economic Enhancement and Development Trust Fund within  
207 the Department of Economic Opportunity. The remainder shall be  
208 used as follows:

209             1. Half of that amount shall be used for the purposes for  
210 which the State Housing Trust Fund was created and exists by  
211 law.

212             2. Half of that amount shall be paid into the State  
213 Treasury to the credit of the Local Government Housing Trust





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214 Fund and used for the purposes for which the Local Government  
215 Housing Trust Fund was created and exists by law.

216 (d) Twelve and ninety-three hundredths percent of the  
217 remainder in each fiscal year shall be paid into the State  
218 Treasury to the credit of the State Housing Trust Fund. Of such  
219 funds, the first \$40 million shall be transferred annually,  
220 subject to any distribution required under subsection (5), to  
221 the State Economic Enhancement and Development Trust Fund within  
222 the Department of Economic Opportunity. The remainder shall be  
223 used as follows:

224 1. Twelve and one-half percent of that amount shall be  
225 deposited into the State Housing Trust Fund and expended by the  
226 Department of Economic Opportunity and the Florida Housing  
227 Finance Corporation for the purposes for which the State Housing  
228 Trust Fund was created and exists by law.

229 2. Eighty-seven and one-half percent of that amount shall  
230 be distributed to the Local Government Housing Trust Fund and  
231 used for the purposes for which the Local Government Housing  
232 Trust Fund was created and exists by law. Funds from this  
233 category may also be used to provide for state and local  
234 services to assist the homeless.

235 (e) The lesser of 0.017 percent of the remainder or  
236 \$300,000 in each fiscal year shall be paid into the State  
237 Treasury to the credit of the General Inspection Trust Fund to  
238 be used to fund oyster management and restoration programs as  
239 provided in s. 379.362(3).

240 (5) Distributions to the State Housing Trust Fund pursuant  
241 to paragraphs (4)(c) and (d) must be sufficient to cover amounts  
242 required to be transferred to the Florida Affordable Housing



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243 Guarantee Program's annual debt service reserve and guarantee  
244 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount  
245 required to be transferred to such reserve and fund based on the  
246 percentage distribution of documentary stamp tax revenues to the  
247 State Housing Trust Fund which is in effect in the 2004-2005  
248 fiscal year.

249 (6) After the distributions provided in the preceding  
250 subsections, any remaining taxes shall be paid into the State  
251 Treasury to the credit of the General Revenue Fund.

252 Section 5. Paragraph (b) of subsection (1) of section  
253 206.9825, Florida Statutes, is amended to read:

254 206.9825 Aviation fuel tax.—

255 (1)

256 (b) Any licensed wholesaler or terminal supplier that  
257 delivers aviation fuel to an air carrier offering  
258 transcontinental jet service and that, after January 1, 1996,  
259 but before July 1, 2016, increases the air carrier's Florida  
260 workforce by more than 1,000 ~~1000~~ percent and by 250 or more  
261 full-time equivalent employee positions, may receive a credit or  
262 refund as the ultimate vendor of the aviation fuel for the 6.9  
263 cents excise tax previously paid, provided that the air carrier  
264 has no facility for fueling highway vehicles from the tank in  
265 which the aviation fuel is stored. In calculating the new or  
266 additional Florida full-time equivalent employee positions, any  
267 full-time equivalent employee positions of parent or subsidiary  
268 corporations which existed before January 1, 1996, shall not be  
269 counted toward reaching the Florida employment increase  
270 thresholds. The refund allowed under this paragraph is in  
271 furtherance of the goals and policies of the State Comprehensive



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272 Plan set forth in s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1.,  
273 4., (19)(a), (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.

274 Section 6. Effective July 1, 2019, section 206.9825,  
275 Florida Statutes, as amended by this act, is amended to read:  
276 206.9825 Aviation fuel tax.—

277 (1)(a) Except as otherwise provided in this part, an excise  
278 tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is imposed  
279 upon every gallon of aviation fuel sold in this state, or  
280 brought into this state for use, upon which such tax has not  
281 been paid or the payment thereof has not been lawfully assumed  
282 by some person handling the same in this state. Fuel taxed  
283 pursuant to this part is ~~shall~~ not be subject to the taxes  
284 imposed by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c),  
285 and (d).

286 ~~(b) Any licensed wholesaler or terminal supplier that~~  
287 ~~delivers aviation fuel to an air carrier offering~~  
288 ~~transeontinental jet service and that, after January 1, 1996,~~  
289 ~~but before July 1, 2016, increases the air carrier's Florida~~  
290 ~~workforce by more than 1,000 percent and by 250 or more full-~~  
291 ~~time equivalent employee positions, may receive a credit or~~  
292 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~  
293 ~~cents excise tax previously paid, provided that the air carrier~~  
294 ~~has no facility for fueling highway vehicles from the tank in~~  
295 ~~which the aviation fuel is stored. In calculating the new or~~  
296 ~~additional Florida full-time equivalent employee positions, any~~  
297 ~~full-time equivalent employee positions of parent or subsidiary~~  
298 ~~corporations which existed before January 1, 1996, shall not be~~  
299 ~~counted toward reaching the Florida employment increase~~  
300 ~~thresholds. The refund allowed under this paragraph is in~~



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301 ~~furtherance of the goals and policies of the State Comprehensive~~  
302 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~  
303 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

304 ~~(c) If, before July 1, 2001, the number of full-time~~  
305 ~~equivalent employee positions created or added to the air~~  
306 ~~carrier's Florida workforce falls below 250, the exemption~~  
307 ~~granted pursuant to this section shall not apply during the~~  
308 ~~period in which the air carrier has fewer than the 250~~  
309 ~~additional employees.~~

310 ~~(d) The exemption taken by credit or refund pursuant to~~  
311 ~~paragraph (b) shall apply only under the terms and conditions~~  
312 ~~set forth therein. If any part of that paragraph is judicially~~  
313 ~~declared to be unconstitutional or invalid, the validity of any~~  
314 ~~provisions taxing aviation fuel shall not be affected and all~~  
315 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
316 ~~as if the exemption was never enacted. Every person benefiting~~  
317 ~~from such exemption shall be liable for and make payment of all~~  
318 ~~taxes for which a credit or refund was granted.~~

319 ~~(b)(e)1.~~ Sales of aviation fuel to, and exclusively used  
320 for flight training through a school of aeronautics or college  
321 of aviation by, a college based in this state which is a tax-  
322 exempt organization under s. 501(c) (3) of the Internal Revenue  
323 Code or a university based in this state are exempt from the tax  
324 imposed by this part if the college or university:

325 a. Is accredited by or has applied for accreditation by the  
326 Aviation Accreditation Board International; and

327 b. Offers a graduate program in aeronautical or aerospace  
328 engineering or offers flight training through a school of  
329 aeronautics or college of aviation.



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330           2. A licensed wholesaler or terminal supplier that sells  
331 aviation fuel to a college or university qualified under this  
332 paragraph and that does not collect the aviation fuel tax from  
333 the college or university on such sale may receive an ultimate  
334 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously  
335 paid on the aviation fuel delivered to such college or  
336 university.

337           3. A college or university qualified under this paragraph  
338 which purchases aviation fuel from a retail supplier, including  
339 a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise  
340 tax on the purchase may apply for and receive a refund of the  
341 aviation fuel tax paid.

342           (2) (a) An excise tax of 4.27 ~~6.9~~ cents per gallon is  
343 imposed on each gallon of kerosene in the same manner as  
344 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

345           (b) The exemptions provided by s. 206.874 shall apply to  
346 kerosene if the dyeing and marking requirements of s. 206.8741  
347 are met.

348           (c) Kerosene prepackaged in containers of 5 gallons or less  
349 and labeled "Not for Use in a Motor Vehicle" is exempt from the  
350 taxes imposed by this part when sold for home heating and  
351 cooking. Packagers may qualify for a refund of taxes previously  
352 paid, as prescribed by the department.

353           (d) Sales of kerosene in quantities of 5 gallons or less by  
354 a person not licensed under this chapter who has no facilities  
355 for placing kerosene in the fuel supply system of a motor  
356 vehicle may qualify for a refund of taxes paid. Refunds of taxes  
357 paid shall be limited to sales for use in home heating or  
358 cooking and shall be documented as prescribed by the department.



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359 (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed  
360 on each gallon of aviation gasoline in the manner prescribed by  
361 paragraph (2)(a). However, the exemptions allowed by paragraph  
362 (2)(b) do not apply to aviation gasoline.

363 (4) Any licensed wholesaler or terminal supplier that  
364 delivers undyed kerosene to a residence for home heating or  
365 cooking may receive a credit or refund as the ultimate vendor of  
366 the kerosene for the 4.27-cent ~~6.9 cents~~ excise tax previously  
367 paid.

368 (5) Any licensed wholesaler or terminal supplier that  
369 delivers undyed kerosene to a retail dealer not licensed as a  
370 wholesaler or terminal supplier for sale as a home heating or  
371 cooking fuel may receive a credit or refund as the ultimate  
372 vendor of the kerosene for the 4.27-cent ~~6.9 cents~~ excise tax  
373 previously paid, provided the retail dealer has no facility for  
374 fueling highway vehicles from the tank in which the kerosene is  
375 stored.

376 (6) Any person who fails to meet the requirements of this  
377 section is subject to a backup tax as provided by s. 206.873.

378 Section 7. Section 210.13, Florida Statutes, is amended to  
379 read:

380 210.13 Determination of tax on failure to file a return.—If  
381 a dealer or other person required to remit the tax under this  
382 part fails to file any return required under this part, ~~or,~~  
383 having filed an incorrect or insufficient return, fails to file  
384 a correct or sufficient return, as the case may require, within  
385 10 days after the giving of notice to the dealer or other person  
386 by the Division of Alcoholic Beverages and Tobacco that such  
387 return or corrected or sufficient return is required, the



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388 division shall determine the amount of tax due by such dealer or  
389 other person any time within 3 years after the making of the  
390 earliest sale included in such determination and give written  
391 notice of such determination to such dealer or other person.  
392 Such a determination shall finally and irrevocably fix the tax  
393 unless the dealer or other person against whom it is assessed  
394 ~~shall~~, within 30 days after the giving of notice of such  
395 determination, applies ~~apply~~ to the division for a hearing.  
396 Judicial review shall not be granted unless the amount of tax  
397 stated in the decision, with penalties thereon, if any, is ~~shall~~  
398 ~~have been~~ first deposited with the division, and an undertaking  
399 or bond filed in the court in which such cause may be pending in  
400 such amount and with such sureties as the court shall approve,  
401 conditioned that if such proceeding be dismissed or the decision  
402 of the division confirmed, the applicant for review will pay all  
403 costs and charges which may accrue against the applicant in the  
404 prosecution of the proceeding. At the option of the applicant,  
405 such undertaking or bond may be in an additional sum sufficient  
406 to cover the tax, penalties, costs, and charges aforesaid, in  
407 which event the applicant shall not be required to pay such tax  
408 and penalties precedent to the granting of such review by such  
409 court.

410 Section 8. Subsections (1) through (13) of section 210.25,  
411 Florida Statutes, are renumbered as subsections (2) through  
412 (14), respectively, a new subsection (1) is added to that  
413 section, and present subsection (13) of that section is amended,  
414 to read:

415 210.25 Definitions.—As used in this part:

416 (1) "Affiliate" means a manufacturer or other person that



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417 directly or indirectly, through one or more intermediaries,  
418 controls or is controlled by a distributor or that is under  
419 common control with a distributor.

420 (14)-(13) "Wholesale sales price" means the sum of:

421 (a) The full price paid by the distributor to acquire the  
422 tobacco products, including charges by the seller for the cost  
423 of materials, the cost of labor and service, charges for  
424 transportation and delivery, the federal excise tax, and any  
425 other charge, even if the charge is listed as a separate item on  
426 the invoice paid by the established price for which a  
427 manufacturer sells a tobacco product to a distributor, exclusive  
428 of any diminution by volume or other discounts, including a  
429 discount provided to a distributor by an affiliate; and

430 (b) The federal excise tax paid by the distributor on the  
431 tobacco products if the tax is not included in the full price  
432 under paragraph (a).

433 Section 9. Paragraph (a) of subsection (1) of section  
434 212.05, Florida Statutes, is amended to read:

435 212.05 Sales, storage, use tax.—It is hereby declared to be  
436 the legislative intent that every person is exercising a taxable  
437 privilege who engages in the business of selling tangible  
438 personal property at retail in this state, including the  
439 business of making mail order sales, or who rents or furnishes  
440 any of the things or services taxable under this chapter, or who  
441 stores for use or consumption in this state any item or article  
442 of tangible personal property as defined herein and who leases  
443 or rents such property within the state.

444 (1) For the exercise of such privilege, a tax is levied on  
445 each taxable transaction or incident, which tax is due and





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446 payable as follows:

447 (a)1.a. At the rate of 6 percent of the sales price of each  
448 item or article of tangible personal property when sold at  
449 retail in this state, computed on each taxable sale for the  
450 purpose of remitting the amount of tax due the state, and  
451 including each and every retail sale.

452 b. Each occasional or isolated sale of an aircraft, boat,  
453 mobile home, or motor vehicle of a class or type which is  
454 required to be registered, licensed, titled, or documented in  
455 this state or by the United States Government shall be subject  
456 to tax at the rate provided in this paragraph. The department  
457 shall by rule adopt any nationally recognized publication for  
458 valuation of used motor vehicles as the reference price list for  
459 any used motor vehicle which is required to be licensed pursuant  
460 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
461 party to an occasional or isolated sale of such a vehicle  
462 reports to the tax collector a sales price which is less than 80  
463 percent of the average loan price for the specified model and  
464 year of such vehicle as listed in the most recent reference  
465 price list, the tax levied under this paragraph shall be  
466 computed by the department on such average loan price unless the  
467 parties to the sale have provided to the tax collector an  
468 affidavit signed by each party, or other substantial proof,  
469 stating the actual sales price. Any party to such sale who  
470 reports a sales price less than the actual sales price is guilty  
471 of a misdemeanor of the first degree, punishable as provided in  
472 s. 775.082 or s. 775.083. The department shall collect or  
473 attempt to collect from such party any delinquent sales taxes.  
474 In addition, such party shall pay any tax due and any penalty



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475 and interest assessed plus a penalty equal to twice the amount  
476 of the additional tax owed. Notwithstanding any other provision  
477 of law, the Department of Revenue may waive or compromise any  
478 penalty imposed pursuant to this subparagraph.

479         2. This paragraph does not apply to the sale of a boat or  
480 aircraft by or through a registered dealer under this chapter to  
481 a purchaser who, at the time of taking delivery, is a  
482 nonresident of this state, does not make his or her permanent  
483 place of abode in this state, and is not engaged in carrying on  
484 in this state any employment, trade, business, or profession in  
485 which the boat or aircraft will be used in this state, or is a  
486 corporation none of the officers or directors of which is a  
487 resident of, or makes his or her permanent place of abode in,  
488 this state, or is a noncorporate entity that has no individual  
489 vested with authority to participate in the management,  
490 direction, or control of the entity's affairs who is a resident  
491 of, or makes his or her permanent abode in, this state. For  
492 purposes of this exemption, either a registered dealer acting on  
493 his or her own behalf as seller, a registered dealer acting as  
494 broker on behalf of a seller, or a registered dealer acting as  
495 broker on behalf of the purchaser may be deemed to be the  
496 selling dealer. This exemption shall not be allowed unless:

497         a. The purchaser removes a qualifying boat, as described in  
498 sub-subparagraph f., from the state within 90 days after the  
499 date of purchase or extension, or the purchaser removes a  
500 nonqualifying boat or an aircraft from this state within 10 days  
501 after the date of purchase or, when the boat or aircraft is  
502 repaired or altered, within 20 days after completion of the  
503 repairs or alterations; or if the aircraft will be registered in



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504 a foreign jurisdiction and:

505 (I) Application for the aircraft's registration is properly  
506 filed with a civil airworthiness authority of a foreign  
507 jurisdiction within 10 days after the date of purchase;

508 (II) The purchaser removes the aircraft from the state to a  
509 foreign jurisdiction within 10 days after the date the aircraft  
510 is registered by the applicable foreign airworthiness authority;  
511 and

512 (III) The aircraft is operated in the state solely to  
513 remove it from the state to a foreign jurisdiction.

514  
515 For purposes of this sub-subparagraph, the term "foreign  
516 jurisdiction" means any jurisdiction outside of the United  
517 States or any of its territories;

518 b. The purchaser, within 30 days from the date of  
519 departure, provides ~~shall provide~~ the department with written  
520 proof that the purchaser licensed, registered, titled, or  
521 documented the boat or aircraft outside the state. If such  
522 written proof is unavailable, within 30 days the purchaser shall  
523 provide proof that the purchaser applied for such license,  
524 title, registration, or documentation. The purchaser shall  
525 forward to the department proof of title, license, registration,  
526 or documentation upon receipt;

527 c. The purchaser, within 10 days of removing the boat or  
528 aircraft from Florida, furnishes ~~shall furnish~~ the department  
529 with proof of removal in the form of receipts for fuel, dockage,  
530 slippage, tie-down, or hangaring from outside of Florida. The  
531 information so provided must clearly and specifically identify  
532 the boat or aircraft;



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533           d. The selling dealer, within 5 days of the date of sale,  
534 provides ~~shall provide~~ to the department a copy of the sales  
535 invoice, closing statement, bills of sale, and the original  
536 affidavit signed by the purchaser attesting that he or she has  
537 read the provisions of this section;

538           e. The seller makes a copy of the affidavit a part of his  
539 or her record for as long as required by s. 213.35; and

540           f. Unless the nonresident purchaser of a boat of 5 net tons  
541 of admeasurement or larger intends to remove the boat from this  
542 state within 10 days after the date of purchase or when the boat  
543 is repaired or altered, within 20 days after completion of the  
544 repairs or alterations, the nonresident purchaser applies ~~shall~~  
545 ~~apply~~ to the selling dealer for a decal which authorizes 90 days  
546 after the date of purchase for removal of the boat. The  
547 nonresident purchaser of a qualifying boat may apply to the  
548 selling dealer within 60 days after the date of purchase for an  
549 extension decal that authorizes the boat to remain in this state  
550 for an additional 90 days, but not more than a total of 180  
551 days, before the nonresident purchaser is required to pay the  
552 tax imposed by this chapter. The department is authorized to  
553 issue decals in advance to dealers. The number of decals issued  
554 in advance to a dealer shall be consistent with the volume of  
555 the dealer's past sales of boats which qualify under this sub-  
556 subparagraph. The selling dealer or his or her agent shall mark  
557 and affix the decals to qualifying boats in the manner  
558 prescribed by the department, before ~~prior to~~ delivery of the  
559 boat.

560           (I) The department is hereby authorized to charge dealers a  
561 fee sufficient to recover the costs of decals issued, except the



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562 extension decal shall cost \$425.

563 (II) The proceeds from the sale of decals will be deposited  
564 into the administrative trust fund.

565 (III) Decals shall display information to identify the boat  
566 as a qualifying boat under this sub-subparagraph, including, but  
567 not limited to, the decal's date of expiration.

568 (IV) The department is authorized to require dealers who  
569 purchase decals to file reports with the department and may  
570 prescribe all necessary records by rule. All such records are  
571 subject to inspection by the department.

572 (V) Any dealer or his or her agent who issues a decal  
573 falsely, fails to affix a decal, mismarks the expiration date of  
574 a decal, or fails to properly account for decals will be  
575 considered prima facie to have committed a fraudulent act to  
576 evade the tax and will be liable for payment of the tax plus a  
577 mandatory penalty of 200 percent of the tax, and shall be liable  
578 for fine and punishment as provided by law for a conviction of a  
579 misdemeanor of the first degree, as provided in s. 775.082 or s.  
580 775.083.

581 (VI) Any nonresident purchaser of a boat who removes a  
582 decal before ~~prior to~~ permanently removing the boat from the  
583 state, or defaces, changes, modifies, or alters a decal in a  
584 manner affecting its expiration date before ~~prior to~~ its  
585 expiration, or who causes or allows the same to be done by  
586 another, will be considered prima facie to have committed a  
587 fraudulent act to evade the tax and will be liable for payment  
588 of the tax plus a mandatory penalty of 200 percent of the tax,  
589 and shall be liable for fine and punishment as provided by law  
590 for a conviction of a misdemeanor of the first degree, as



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591 provided in s. 775.082 or s. 775.083.

592 (VII) The department is authorized to adopt rules necessary  
593 to administer and enforce this subparagraph and to publish the  
594 necessary forms and instructions.

595 (VIII) The department is hereby authorized to adopt  
596 emergency rules pursuant to s. 120.54(4) to administer and  
597 enforce the provisions of this subparagraph.

598

599 If the purchaser fails to remove the qualifying boat from this  
600 state within the maximum 180 days after purchase or a  
601 nonqualifying boat or an aircraft from this state within 10 days  
602 after purchase or, when the boat or aircraft is repaired or  
603 altered, within 20 days after completion of such repairs or  
604 alterations, or permits the boat or aircraft to return to this  
605 state within 6 months from the date of departure, except as  
606 provided in s. 212.08(7)(fff), or if the purchaser fails to  
607 furnish the department with any of the documentation required by  
608 this subparagraph within the prescribed time period, the  
609 purchaser shall be liable for use tax on the cost price of the  
610 boat or aircraft and, in addition thereto, payment of a penalty  
611 to the Department of Revenue equal to the tax payable. This  
612 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
613 The maximum 180-day period following the sale of a qualifying  
614 boat tax-exempt to a nonresident may not be tolled for any  
615 reason.

616 Section 10. Paragraph (c) of subsection (1) of section  
617 212.06, Florida Statutes, is amended to read:

618 212.06 Sales, storage, use tax; collectible from dealers;  
619 "dealer" defined; dealers to collect from purchasers;



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620 legislative intent as to scope of tax.-

621 (1)

622 (c)1. Notwithstanding the provisions of paragraph (b), the  
623 use tax on asphalt manufactured for one's own use shall be  
624 calculated with respect to paragraph (b) only upon the cost of  
625 materials which become a component part or which are an  
626 ingredient of the finished asphalt and upon the cost of the  
627 transportation of such components and ingredients. In addition,  
628 an indexed tax of 38 cents per ton of such manufactured asphalt  
629 shall be due at the same time and in the same manner as taxes  
630 due pursuant to paragraph (b). Beginning July 1, 1989, the  
631 indexed tax shall be adjusted each July 1 to an amount, rounded  
632 to the nearest cent, equal to the product of 38 cents multiplied  
633 by a fraction, the numerator of which is the annual average of  
634 the "materials and components for construction" series of the  
635 producer price index, as calculated and published by the United  
636 States Department of Labor, Bureau of Statistics, for the  
637 previous calendar year, and the denominator of which is the  
638 annual average of said series for calendar year 1988.

639 2.a. Beginning July 1, 1999, the indexed tax imposed by  
640 this paragraph on manufactured asphalt which is used for any  
641 federal, state, or local government public works project shall  
642 be reduced by 20 percent.

643 b. Beginning July 1, 2000, the indexed tax imposed by this  
644 paragraph on manufactured asphalt which is used for any federal,  
645 state, or local government public works project shall be reduced  
646 by 40 percent.

647 c. Beginning July 1, 2016, the indexed tax imposed by this  
648 paragraph on manufactured asphalt which is used for any federal,



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649 state, or local government public works project shall be reduced  
650 by 60 percent.

651 d. Beginning July 1, 2017, the indexed tax imposed by this  
652 paragraph on manufactured asphalt which is used for any federal,  
653 state, or local government public works project shall be reduced  
654 by 80 percent.

655 e. Beginning July 1, 2018, manufactured asphalt used for  
656 any federal, state, or local government public works project  
657 shall be exempt from the indexed tax imposed by this paragraph.

658 Section 11. Paragraphs (n) and (kkk) of subsection (7) of  
659 section 212.08, Florida Statutes, are amended to read:

660 212.08 Sales, rental, use, consumption, distribution, and  
661 storage tax; specified exemptions.—The sale at retail, the  
662 rental, the use, the consumption, the distribution, and the  
663 storage to be used or consumed in this state of the following  
664 are hereby specifically exempt from the tax imposed by this  
665 chapter.

666 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
667 entity by this chapter do not inure to any transaction that is  
668 otherwise taxable under this chapter when payment is made by a  
669 representative or employee of the entity by any means,  
670 including, but not limited to, cash, check, or credit card, even  
671 when that representative or employee is subsequently reimbursed  
672 by the entity. In addition, exemptions provided to any entity by  
673 this subsection do not inure to any transaction that is  
674 otherwise taxable under this chapter unless the entity has  
675 obtained a sales tax exemption certificate from the department  
676 or the entity obtains or provides other documentation as  
677 required by the department. Eligible purchases or leases made





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678 with such a certificate must be in strict compliance with this  
679 subsection and departmental rules, and any person who makes an  
680 exempt purchase with a certificate that is not in strict  
681 compliance with this subsection and the rules is liable for and  
682 shall pay the tax. The department may adopt rules to administer  
683 this subsection.

684 (n) *Veterans' organizations.*—

685 1. There are exempt from the tax imposed by this chapter  
686 transactions involving sales or leases to qualified veterans'  
687 organizations and their auxiliaries when used in carrying on  
688 their customary veterans' organization activities or sales of  
689 food or drink by qualified veterans' organizations in connection  
690 with customary veterans' organization activities to members of  
691 qualified veterans' organizations.

692 2. As used in this paragraph, the term "veterans'  
693 organizations" means nationally chartered or recognized  
694 veterans' organizations, including, but not limited to, the  
695 American Legion, Veterans of Foreign Wars of the United States,  
696 Florida chapters of the Paralyzed Veterans of America, Catholic  
697 War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,  
698 and the Disabled American Veterans, Department of Florida, Inc.,  
699 which hold current exemptions from federal income tax under s.  
700 501(c)(4) or (19) of the Internal Revenue Code of 1986, as  
701 amended.

702 (kkk) *Certain machinery and equipment.*—

703 1. Industrial machinery and equipment purchased by eligible  
704 manufacturing businesses which is used at a fixed location in  
705 ~~within this state, or a mixer drum affixed to a mixer truck~~  
706 ~~which is used at any location within this state to mix, agitate,~~



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707 ~~and transport freshly mixed concrete in a plastic state,~~ for the  
708 manufacture, processing, compounding, or production of items of  
709 tangible personal property for sale is ~~shall be~~ exempt from the  
710 tax imposed by this chapter. ~~Parts and labor required to affix a~~  
711 ~~mixer drum exempt under this paragraph to a mixer truck are also~~  
712 ~~exempt.~~ If, at the time of purchase, the purchaser furnishes the  
713 seller with a signed certificate certifying the purchaser's  
714 entitlement to exemption pursuant to this paragraph, the seller  
715 is not required to collect ~~is relieved of the responsibility for~~  
716 ~~collecting~~ the tax on the sale of such items, and the department  
717 shall look solely to the purchaser for recovery of the tax if it  
718 determines that the purchaser was not entitled to the exemption.

719 2. For purposes of this paragraph, the term:

720 a. "Eligible manufacturing business" means any business  
721 whose primary business activity at the location where the  
722 industrial machinery and equipment is located is within the  
723 industries classified under NAICS codes 31, 32, ~~and~~ 33, and  
724 423930.

725 b. "Eligible postharvest activity business" means a  
726 business whose primary business activity, at the location where  
727 the postharvest machinery and equipment is located, is within  
728 the industries classified under NAICS code 115114.

729 ~~c. As used in this subparagraph,~~ "NAICS" means those  
730 classifications contained in the North American Industry  
731 Classification System, as published in 2007 by the Office of  
732 Management and Budget, Executive Office of the President.

733 ~~d.~~ "Primary business activity" means an activity  
734 representing more than 50 percent of the activities conducted at  
735 the location where the industrial machinery and equipment or



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736 postharvest machinery and equipment is located.

737 ~~e.e.~~ "Industrial machinery and equipment" means tangible  
738 personal property or other property that has a depreciable life  
739 of 3 years or more and that is used as an integral part in the  
740 manufacturing, processing, compounding, or production of  
741 tangible personal property for sale. The term includes tangible  
742 personal property or other property that has a depreciable life  
743 of 3 years or more which is used as an integral part in the  
744 recycling of metals for sale. A building and its structural  
745 components are not industrial machinery and equipment unless the  
746 building or structural component is so closely related to the  
747 industrial machinery and equipment that it houses or supports  
748 that the building or structural component can be expected to be  
749 replaced when the machinery and equipment are replaced. Heating  
750 and air conditioning systems are not industrial machinery and  
751 equipment unless the sole justification for their installation  
752 is to meet the requirements of the production process, even  
753 though the system may provide incidental comfort to employees or  
754 serve, to an insubstantial degree, nonproduction activities. The  
755 term includes parts and accessories for industrial machinery and  
756 equipment only to the extent that the parts and accessories are  
757 purchased before ~~prior to~~ the date the machinery and equipment  
758 are placed in service.

759 f. "Postharvest activities" means services performed on  
760 crops, after their harvest, with the intent of preparing them  
761 for market or further processing. Postharvest activities  
762 include, but are not limited to, crop cleaning, sun drying,  
763 shelling, fumigating, curing, sorting, grading, packing, and  
764 cooling.



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765 g. "Postharvest machinery and equipment" means tangible  
766 personal property or other property with a depreciable life of 3  
767 years or more which is used primarily for postharvest  
768 activities. A building and its structural components are not  
769 postharvest industrial machinery and equipment unless the  
770 building or structural component is so closely related to the  
771 postharvest machinery and equipment that it houses or supports  
772 that the building or structural component can be expected to be  
773 replaced when the postharvest machinery and equipment is  
774 replaced. Heating and air conditioning systems are not  
775 postharvest machinery and equipment unless the sole  
776 justification for their installation is to meet the requirements  
777 of the postharvest activities process, even though the system  
778 may provide incidental comfort to employees or serve, to an  
779 insubstantial degree, nonpostharvest activities.

780 3. Postharvest machinery and equipment purchased by an  
781 eligible postharvest activity business which is used at a fixed  
782 location in this state is exempt from the tax imposed by this  
783 chapter. All labor charges for the repair of, and parts and  
784 materials used in the repair of and incorporated into, such  
785 postharvest machinery and equipment are also exempt. If, at the  
786 time of purchase, the purchaser furnishes the seller with a  
787 signed certificate certifying the purchaser's entitlement to  
788 exemption pursuant to this subparagraph, the seller is not  
789 required to collect the tax on the sale of such items, and the  
790 department shall look solely to the purchaser for recovery of  
791 the tax if it determines that the purchaser was not entitled to  
792 the exemption.

793 ~~4.3-~~ A mixer drum affixed to a mixer truck which is used at



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794 any location in this state to mix, agitate, and transport  
795 freshly mixed concrete in a plastic state for sale is exempt  
796 from the tax imposed by this chapter. Parts and labor required  
797 to affix a mixer drum exempt under this subparagraph to a mixer  
798 truck are also exempt. If, at the time of purchase, the  
799 purchaser furnishes the seller with a signed certificate  
800 certifying the purchaser's entitlement to exemption pursuant to  
801 this subparagraph, the seller is not required to collect the tax  
802 on the sale of such items, and the department shall look solely  
803 to the purchaser for recovery of the tax if it determines that  
804 the purchaser was not entitled to the exemption. This  
805 subparagraph ~~paragraph~~ is repealed April 30, 2017.

806 Section 12. Effective upon this act becoming a law and  
807 operating retroactively to January 1, 2016, paragraph (n) of  
808 subsection (1) and paragraph (c) of subsection (2) of section  
809 220.03, Florida Statutes, are amended to read:

810 220.03 Definitions.—

811 (1) SPECIFIC TERMS.—When used in this code, and when not  
812 otherwise distinctly expressed or manifestly incompatible with  
813 the intent thereof, the following terms shall have the following  
814 meanings:

815 (n) "Internal Revenue Code" means the United States  
816 Internal Revenue Code of 1986, as amended and in effect on  
817 January 1, 2016 ~~2015~~, except as provided in subsection (3).

818 (2) DEFINITIONAL RULES.—When used in this code and neither  
819 otherwise distinctly expressed nor manifestly incompatible with  
820 the intent thereof:

821 (c) Any term used in this code has the same meaning as when  
822 used in a comparable context in the Internal Revenue Code and



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823 other statutes of the United States relating to federal income  
824 taxes, as such code and statutes are in effect on January 1,  
825 2016 ~~2015~~. However, if subsection (3) is implemented, the  
826 meaning of a term shall be taken at the time the term is applied  
827 under this code.

828 Section 13. Effective upon this act becoming a law and  
829 operating retroactively to January 1, 2016, paragraph (e) of  
830 subsection (1) of section 220.13, Florida Statutes, is amended  
831 to read:

832 220.13 "Adjusted federal income" defined.—

833 (1) The term "adjusted federal income" means an amount  
834 equal to the taxpayer's taxable income as defined in subsection  
835 (2), or such taxable income of more than one taxpayer as  
836 provided in s. 220.131, for the taxable year, adjusted as  
837 follows:

838 (e) *Adjustments related to federal acts.*—Taxpayers shall be  
839 required to make the adjustments prescribed in this paragraph  
840 for Florida tax purposes with respect to certain tax benefits  
841 received pursuant to the Economic Stimulus Act of 2008, the  
842 American Recovery and Reinvestment Act of 2009, the Small  
843 Business Jobs Act of 2010, the Tax Relief, Unemployment  
844 Insurance Reauthorization, and Job Creation Act of 2010, the  
845 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase  
846 Prevention Act of 2014, and the Consolidated Appropriations Act,  
847 2016.

848 1. There shall be added to such taxable income an amount  
849 equal to 100 percent of any amount deducted for federal income  
850 tax purposes as bonus depreciation for the taxable year pursuant  
851 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as



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852 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.  
853 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.  
854 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.  
855 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,  
856 for property placed in service after December 31, 2007, and  
857 before January 1, 2021 ~~2015~~. For the taxable year and for each  
858 of the 6 subsequent taxable years, there shall be subtracted  
859 from such taxable income an amount equal to one-seventh of the  
860 amount by which taxable income was increased pursuant to this  
861 subparagraph, notwithstanding any sale or other disposition of  
862 the property that is the subject of the adjustments and  
863 regardless of whether such property remains in service in the  
864 hands of the taxpayer.

865         2. There shall be added to such taxable income an amount  
866 equal to 100 percent of any amount in excess of \$128,000  
867 deducted for federal income tax purposes for the taxable year  
868 pursuant to s. 179 of the Internal Revenue Code of 1986, as  
869 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.  
870 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.  
871 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.  
872 No. 113-295, for taxable years beginning after December 31,  
873 2007, and before January 1, 2015. For the taxable year and for  
874 each of the 6 subsequent taxable years, there shall be  
875 subtracted from such taxable income one-seventh of the amount by  
876 which taxable income was increased pursuant to this  
877 subparagraph, notwithstanding any sale or other disposition of  
878 the property that is the subject of the adjustments and  
879 regardless of whether such property remains in service in the  
880 hands of the taxpayer.



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881           3. There shall be added to such taxable income an amount  
882 equal to the amount of deferred income not included in such  
883 taxable income pursuant to s. 108(i)(1) of the Internal Revenue  
884 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There  
885 shall be subtracted from such taxable income an amount equal to  
886 the amount of deferred income included in such taxable income  
887 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,  
888 as amended by s. 1231 of Pub. L. No. 111-5.

889           4. Subtractions available under this paragraph may be  
890 transferred to the surviving or acquiring entity following a  
891 merger or acquisition and used in the same manner and with the  
892 same limitations as specified by this paragraph.

893           5. The additions and subtractions specified in this  
894 paragraph are intended to adjust taxable income for Florida tax  
895 purposes, and, notwithstanding any other provision of this code,  
896 such additions and subtractions shall be permitted to change a  
897 taxpayer's net operating loss for Florida tax purposes.

898           Section 14. (1) The Department of Revenue is authorized,  
899 and all conditions are deemed to be met, to adopt emergency  
900 rules pursuant to s. 120.54(4), Florida Statutes, for the  
901 purpose of implementing the amendments made by this act to s.  
902 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),  
903 Florida Statutes.

904           (2) Notwithstanding any other provision of law, emergency  
905 rules adopted pursuant to subsection (1) are effective for 6  
906 months after adoption and may be renewed during the pendency of  
907 procedures to adopt permanent rules addressing the subject of  
908 the emergency rules.

909           (3) This section expires January 1, 2020.





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910 Section 15. Effective upon this act becoming a law and  
911 applicable to taxable years beginning on or after January 1,  
912 2016, section 220.222, Florida Statutes, is amended to read:

913 220.222 Returns; time and place for filing.-

914 (1) (a) Returns required by this code shall be filed with  
915 the office of the department in Leon County or at such other  
916 place as the department may by regulation prescribe. All returns  
917 required for a DISC (Domestic International Sales Corporation)  
918 under paragraph 6011(c)(2) of the Internal Revenue Code shall be  
919 filed on or before the 1st day of the 10th month after ~~following~~  
920 the close of the taxable year; all partnership information  
921 returns shall be filed on or before the 1st day of the 4th ~~5th~~  
922 month after ~~following~~ the close of the taxable year; and all  
923 other returns shall be filed on or before the 1st day of the 5th  
924 ~~4th~~ month after ~~following~~ the close of the taxable year or the  
925 15th day after ~~following~~ the due date, without extension, for  
926 the filing of the related federal return for the taxable year,  
927 unless under subsection (2) one or more extensions of time, not  
928 to exceed 6 months in the aggregate, for any such filing is  
929 granted.

930 (b) Notwithstanding paragraph (a), for taxable years  
931 beginning before January 1, 2026, returns of taxpayers with a  
932 taxable year ending on June 30 shall be filed on or before the  
933 1st day of the 4th month after the close of the taxable year or  
934 the 15th day after the due date, without extension, for the  
935 filing of the related federal return for the taxable year,  
936 unless under subsection (2) one or more extensions of time for  
937 any such filing is granted.

938 (2) (a) When a taxpayer has been granted an extension or



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939 extensions of time within which to file its federal income tax  
940 return for any taxable year, and if the requirements of s.  
941 220.32 are met, the filing of a request for such extension or  
942 extensions with the department shall automatically extend the  
943 due date of the return required under this code until ~~15 days~~  
944 ~~after the expiration of the federal extension or until~~ the  
945 expiration of 6 months from the original due date, ~~whichever~~  
946 ~~first occurs.~~

947 (b) The department may grant an extension or extensions of  
948 time for the filing of any return required under this code upon  
949 receiving a prior request therefor if good cause for an  
950 extension is shown. However, the aggregate extensions of time  
951 under paragraph ~~paragraphs~~ (a) and this paragraph must ~~(b) shall~~  
952 not exceed 6 months. An ~~No~~ extension granted under this  
953 paragraph is not ~~shall be~~ valid unless the taxpayer complies  
954 with ~~the requirements of~~ s. 220.32.

955 (c) For purposes of this subsection, a taxpayer is not in  
956 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer  
957 underpays the required payment by more than the greater of  
958 \$2,000 or 30 percent of the tax shown on the return when filed.

959 (d) For taxable years beginning before January 1, 2026, the  
960 6-month time period in paragraphs (a) and (b) shall be 7 months  
961 for taxpayers with a taxable year ending June 30 and shall be 5  
962 months for taxpayers with a taxable year ending December 31.

963 Section 16. Effective upon this act becoming a law and  
964 applicable to taxable years beginning on or after January 1,  
965 2017, section 220.241, Florida Statutes, is amended to read:

966 220.241 Declaration; time for filing.-

967 (1) A declaration of estimated tax under this code shall be



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968 filed before the 1st day of the 6th ~~5th~~ month of each taxable  
969 year, except that if the minimum tax requirement of s. 220.24(1)  
970 is first met:

971 (a)~~(1)~~ After the 3rd month and before the 6th month of the  
972 taxable year, the declaration shall be filed before the 1st day  
973 of the 7th month;

974 (b)~~(2)~~ After the 5th month and before the 9th month of the  
975 taxable year, the declaration shall be filed before the 1st day  
976 of the 10th month; or

977 (c)~~(3)~~ After the 8th month and before the 12th month of the  
978 taxable year, the declaration shall be filed for the taxable  
979 year before the 1st day of the succeeding taxable year.

980 (2) Notwithstanding subsection (1), for taxable years  
981 beginning before January 1, 2026, taxpayers with a taxable year  
982 ending on June 30 shall file declarations before the 1st day of  
983 the 5th month of each taxable year, unless paragraph (1)(a),  
984 paragraph (1)(b), or paragraph (1)(c) applies.

985 Section 17. Effective upon this act becoming a law and  
986 applicable to taxable years beginning on or after January 1,  
987 2017, subsection (1) of section 220.33, Florida Statutes, is  
988 amended to read:

989 220.33 Payments of estimated tax.—A taxpayer required to  
990 file a declaration of estimated tax pursuant to s. 220.24 shall  
991 pay such estimated tax as follows:

992 (1) If the declaration is required to be filed before the  
993 1st day of the 6th ~~5th~~ month of the taxable year, the estimated  
994 tax shall be paid in four equal installments. The first  
995 installment shall be paid at the time of the required filing of  
996 the declaration; the second and third installments shall be paid



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997 before the 1st day of the 7th month and before the 1st day of  
998 the 10th month of the taxable year, respectively; and the fourth  
999 installment shall be paid before the 1st day of the next taxable  
1000 year.

1001 Section 18. Effective upon this act becoming a law and  
1002 applicable to taxable years beginning on or after January 1,  
1003 2017, paragraph (c) of subsection (2) of section 220.34, Florida  
1004 Statutes, is amended to read:

1005 220.34 Special rules relating to estimated tax.—

1006 (2) No interest or penalty shall be due or paid with  
1007 respect to a failure to pay estimated taxes except the  
1008 following:

1009 (c) The period of the underpayment for which interest and  
1010 penalties apply shall commence on the date the installment was  
1011 required to be paid, determined without regard to any extensions  
1012 of time, and shall terminate on the earlier of the following  
1013 dates:

1014 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after  
1015 ~~following~~ the close of the taxable year;

1016 2. For taxable years beginning before January 1, 2026, for  
1017 taxpayers with a taxable year ending June 30, the 1st day of the  
1018 4th month after the close of the taxable year; or

1019 3.2. With respect to any portion of the underpayment, the  
1020 date on which such portion is paid.

1021  
1022 For purposes of this paragraph, a payment of estimated tax on  
1023 any installment date shall be considered a payment of any  
1024 previous underpayment only to the extent such payment exceeds  
1025 the amount of the installment determined under subparagraph



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1026 (b)1. for such installment date.  
1027 Section 19. Subsections (1) and (2) of section 561.121,  
1028 Florida Statutes, are amended to read:  
1029 561.121 Deposit of revenue.—  
1030 (1) All state funds collected pursuant to ss. 563.05,  
1031 564.06, 565.02(9), and 565.12 shall be paid into the State  
1032 Treasury and disbursed in the following manner:  
1033 (a) Two percent of monthly collections of the excise taxes  
1034 on alcoholic beverages established in ss. 563.05, 564.06, and  
1035 565.12 and the tax on alcoholic beverages, cigarettes, and other  
1036 tobacco products established in s. 565.02(9) shall be deposited  
1037 into the Alcoholic Beverage and Tobacco Trust Fund to meet the  
1038 division's appropriation for the state fiscal year.  
1039 (b) The remainder of the funds collected pursuant to ss.  
1040 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,  
1041 cigarettes, and other tobacco products established in s.  
1042 565.02(9) shall be credited to the General Revenue Fund.  
1043 (2) The unencumbered balance in the Alcoholic Beverage and  
1044 Tobacco Trust Fund at the close of each fiscal year may not  
1045 exceed \$2 million. These funds shall be held in reserve for use  
1046 in the event that trust fund revenues are unable to meet the  
1047 division's appropriation for the next fiscal year. In the event  
1048 of a revenue shortfall, these funds shall be spent pursuant to  
1049 subsection (3). Notwithstanding subsection (1), if the  
1050 unencumbered balance on June 30 in any fiscal year is less than  
1051 \$2 million, the department is authorized to retain the  
1052 difference between the June 30 unencumbered balance in the trust  
1053 fund and \$2 million from the July collections of state funds  
1054 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax



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1055 on alcoholic beverages, cigarettes, and other tobacco products  
1056 established in s. 565.02(9). Any unencumbered funds in excess of  
1057 reserve funds shall be transferred unallocated to the General  
1058 Revenue Fund by August 31 of the next fiscal year.

1059 Section 20. Subsection (4) of section 564.06, Florida  
1060 Statutes, is amended to read:

1061 564.06 Excise taxes on wines and beverages.—

1062 (4) As to cider, which is made from the normal alcoholic  
1063 fermentation of the juice of sound, ripe apples or pears,  
1064 including but not limited to flavored, sparkling, or carbonated  
1065 cider and cider made from condensed apple or pear must, that  
1066 contain not less than one-half of 1 percent of alcohol by volume  
1067 and not more than 7 percent of alcohol by volume, there shall be  
1068 paid by all manufacturers and distributors a tax at the rate of  
1069 \$.89 per gallon. With the sole exception of the excise tax rate,  
1070 cider shall be considered wine and shall be subject to the  
1071 provisions of this chapter.

1072 Section 21. Subsection (9) of section 565.02, Florida  
1073 Statutes, is amended to read:

1074 565.02 License fees; vendors; clubs; caterers; and others.—

1075 (9) (a) As used in this subsection, the term:

1076 1. "Annual capacity" means an amount equal to the number of  
1077 lower berths on a vessel multiplied by the number of  
1078 embarkations of that vessel during a calendar year.

1079 2. "Base rate" means an amount equal to the total taxes and  
1080 surcharges paid by all permittees pursuant to the Beverage Law  
1081 and chapter 210 for sales of alcoholic beverages, cigarettes,  
1082 and other tobacco products taking place between January 1, 2015,  
1083 and December 31, 2015, inclusive, divided by the sum of the



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1084 annual capacities of all vessels permitted pursuant to former s.  
1085 565.02(9), Florida Statutes 2015, for calendar year 2015.

1086 3. "Embarkation" means an instance in which a vessel  
1087 departs from a port in this state.

1088 4. "Lower berth" means a bed that is:

1089 a. Affixed to a vessel;

1090 b. Not located above another bed in the same cabin; and

1091 c. Located in a cabin not in use by employees of the

1092 operator of the vessel or its contractors.

1093 5. "Quarterly capacity" means an amount equal to the number  
1094 of lower berths on a vessel multiplied by the number of  
1095 embarkations of that vessel during a calendar quarter.

1096 (b) It is the finding of the Legislature that passenger  
1097 vessels engaged exclusively in foreign commerce are susceptible  
1098 to a distinct and separate classification for purposes of the  
1099 sale of alcoholic beverages, cigarettes, and other tobacco  
1100 products under the Beverage Law and chapter 210.

1101 (c) Upon the filing of an application and payment of an  
1102 annual fee of \$1,100, the director is authorized to issue a  
1103 permit authorizing the operator, or, if applicable, his or her  
1104 concessionaire, of a passenger vessel which has cabin-berth  
1105 capacity for at least 75 passengers, and which is engaged  
1106 exclusively in foreign commerce, to sell alcoholic beverages,  
1107 cigarettes, and other tobacco products on the vessel for  
1108 consumption on board only:

1109 1. ~~(a)~~ For no more than ~~During a period not in excess of~~ 24  
1110 hours ~~before~~ ~~prior to~~ departure while the vessel is moored at a  
1111 dock or wharf in a port of this state; or

1112 2. ~~(b)~~ At any time while the vessel is located in Florida



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1113 territorial waters and is in transit to or from international  
1114 waters.  
1115  
1116 One such permit shall be required for each such vessel and shall  
1117 name the vessel for which it is issued. No license shall be  
1118 required or tax levied by any municipality or county for the  
1119 privilege of selling beverages, cigarettes, or other tobacco  
1120 products for consumption on board such vessels. The beverages,  
1121 cigarettes, or other tobacco products so sold may be purchased  
1122 outside the state by the permittee, and the same shall not be  
1123 considered as imported for the purposes of s. 561.14(3) solely  
1124 because of such sale. The permittee is not required to obtain  
1125 its beverages, cigarettes, or other tobacco products from  
1126 licensees under the Beverage Law or chapter 210. Each permittee,  
1127 ~~but it~~ shall keep a strict account of the quarterly capacity of  
1128 each of its vessels ~~all such beverages sold within this state~~  
1129 and shall make quarterly ~~monthly~~ reports to the division on  
1130 forms prepared and furnished by the division. ~~A permittee who~~  
1131 ~~sells on board the vessel beverages withdrawn from United States~~  
1132 ~~Bureau of Customs and Border Protection bonded storage on board~~  
1133 ~~the vessel may satisfy such accounting requirement by supplying~~  
1134 ~~the division with copies of the appropriate United States Bureau~~  
1135 ~~of Customs and Border Protection forms evidencing such~~  
1136 ~~withdrawals as importations under United States customs laws.~~  
1137 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ excise  
1138 tax for beverages, cigarettes, and other tobacco products sold  
1139 pursuant to this subsection in an amount equal to the base rate  
1140 multiplied by the permittee's quarterly capacity during the  
1141 calendar quarter, less any tax or surcharge already paid by a





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1142 licensed manufacturer or distributor pursuant to the Beverage  
1143 Law or chapter 210 on beverages, cigarettes, and other tobacco  
1144 products sold by the permittee pursuant to this subsection  
1145 during the quarter for which tax is due ~~section, if such excise~~  
1146 ~~tax has not previously been paid, in an amount equal to the tax~~  
1147 ~~which would be required to be paid on such sales by a licensed~~  
1148 ~~manufacturer or distributor.~~

1149 (e) A vendor holding such permit shall pay the tax  
1150 quarterly ~~monthly~~ to the division at the same time he or she  
1151 furnishes the required report. Such report shall be filed on or  
1152 before the 15th day of each calendar quarter ~~month~~ for the  
1153 quarterly capacity sales ~~occurring~~ during the previous calendar  
1154 quarter ~~month~~.

1155 (f) No later than August 1, 2016, each permittee shall  
1156 report the annual capacity for each of its vessels for calendar  
1157 year 2015 to the division on forms prepared and furnished by the  
1158 division. No later than September 1, 2016, the division shall  
1159 calculate the base rate and report it to each permittee. The  
1160 base rate shall also be published in the Florida Administrative  
1161 Register and on the department's website. The division may  
1162 verify independently the information provided under this  
1163 paragraph.

1164 (g) Revenues collected pursuant to this subsection shall be  
1165 distributed pursuant to s. 561.121(1).

1166 Section 22. Subsection (1) of section 951.22, Florida  
1167 Statutes, is amended to read:

1168 951.22 County detention facilities; contraband articles.—

1169 (1) It is unlawful, except through regular channels as duly  
1170 authorized by the sheriff or officer in charge, to introduce



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1171 into or possess upon the grounds of any county detention  
1172 facility as defined in s. 951.23 or to give to or receive from  
1173 any inmate of any such facility wherever said inmate is located  
1174 at the time or to take or to attempt to take or send therefrom  
1175 any of the following articles which are hereby declared to be  
1176 contraband for the purposes of this act, to wit: Any written or  
1177 recorded communication; any currency or coin; any article of  
1178 food or clothing; any tobacco products as defined in s.  
1179 210.25(12) ~~210.25(11)~~; any cigarette as defined in s. 210.01(1);  
1180 any cigar; any intoxicating beverage or beverage which causes or  
1181 may cause an intoxicating effect; any narcotic, hypnotic, or  
1182 excitative drug or drug of any kind or nature, including nasal  
1183 inhalators, sleeping pills, barbiturates, and controlled  
1184 substances as defined in s. 893.02(4); any firearm or any  
1185 instrumentality customarily used or which is intended to be used  
1186 as a dangerous weapon; and any instrumentality of any nature  
1187 that may be or is intended to be used as an aid in effecting or  
1188 attempting to effect an escape from a county facility.

1189 Section 23. Clothing and school supplies; sales tax  
1190 holiday.—

1191 (1) The tax levied under chapter 212, Florida Statutes, may  
1192 not be collected during the period from 12:01 a.m. on August 5,  
1193 2016, through 11:59 p.m. on August 7, 2016, on the retail sale  
1194 of:

1195 (a) Clothing, wallets, or bags, including handbags,  
1196 backpacks, fanny packs, and diaper bags, but excluding  
1197 briefcases, suitcases, and other garment bags, having a sales  
1198 price of \$60 or less per item. As used in this paragraph, the  
1199 term "clothing" means:



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1200 1. Any article of wearing apparel intended to be worn on or  
1201 about the human body, excluding watches, watchbands, jewelry,  
1202 umbrellas, and handkerchiefs; and

1203 2. All footwear, excluding skis, swim fins, roller blades,  
1204 and skates.

1205 (b) School supplies having a sales price of \$15 or less per  
1206 item. As used in this paragraph, the term "school supplies"  
1207 means pens, pencils, erasers, crayons, notebooks, notebook  
1208 filler paper, legal pads, binders, lunch boxes, construction  
1209 paper, markers, folders, poster board, composition books, poster  
1210 paper, scissors, cellophane tape, glue or paste, rulers,  
1211 computer disks, protractors, compasses, and calculators.

1212 (2) The tax exemptions provided in this section do not  
1213 apply to sales within a theme park or entertainment complex as  
1214 defined in s. 509.013(9), Florida Statutes, within a public  
1215 lodging establishment as defined in s. 509.013(4), Florida  
1216 Statutes, or within an airport as defined in s. 330.27(2),  
1217 Florida Statutes.

1218 (3) The tax exemptions provided in this section apply at  
1219 the option of a dealer if less than 5 percent of the dealer's  
1220 gross sales of tangible personal property in the prior calendar  
1221 year are comprised of items that would be exempt under this  
1222 section. If a qualifying dealer chooses not to participate in  
1223 the tax holiday, by August 1, 2016, the dealer must notify the  
1224 Department of Revenue in writing of its election to collect  
1225 sales tax during the holiday and must post a copy of that notice  
1226 in a conspicuous location at its place of business.

1227 (4) The Department of Revenue may, and all conditions are  
1228 deemed met to, adopt emergency rules pursuant to s. 120.54(4),



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1229 Florida Statutes, to administer this section.

1230 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in  
1231 nonrecurring funds is appropriated from the General Revenue Fund  
1232 to the Department of Revenue for the purpose of implementing  
1233 this section.

1234 Section 24. For the 2016-2017 fiscal year, the sum of  
1235 \$100,374 in nonrecurring funds is appropriated from the General  
1236 Revenue Fund to the Department of Revenue for the purpose of  
1237 implementing ss. 220.03, 220.13, 220.222, 220.241, 220.33, and  
1238 220.34, as amended by this act.

1239 Section 25. Except as otherwise expressly provided in this  
1240 act and except for this section, which shall take effect upon  
1241 this act becoming a law, this act shall take effect July 1,  
1242 2016.

1243  
1244 ===== T I T L E A M E N D M E N T =====

1245 And the title is amended as follows:

1246 Delete everything before the enacting clause  
1247 and insert:

1248 A bill to be entitled  
1249 An act relating to taxation; amending s. 196.012,  
1250 F.S.; revising definitions related to certain  
1251 businesses; amending s. 196.1995, F.S.; revising an  
1252 economic development ad valorem tax exemption for  
1253 certain enterprise zone businesses; providing  
1254 applicability of the exemption to data centers;  
1255 providing retroactive applicability for certain  
1256 provisions; amending s. 201.15, F.S.; revising a date  
1257 relating to the payment of debt service for certain



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1258 bonds; amending s. 206.9825, F.S.; revising  
1259 eligibility criteria for wholesalers and terminal  
1260 suppliers to receive aviation fuel tax refunds or  
1261 credits of previously paid excise taxes; providing for  
1262 future repeal of such refunds or credits; revising the  
1263 rate of the excise tax on certain aviation fuels on a  
1264 specified date; amending s. 210.13, F.S.; providing  
1265 procedures to be used when a person, other than a  
1266 dealer, is required but fails to remit certain taxes;  
1267 amending s. 210.25, F.S.; revising definitions related  
1268 to tobacco; amending s. 212.05, F.S.; clarifying the  
1269 requirements for the exemption from tax on certain  
1270 sales of aircraft that will be registered in a foreign  
1271 jurisdiction; amending s. 212.06, F.S.; reducing by a  
1272 specified percentage over time an indexed tax on  
1273 manufactured asphalt used for a government public  
1274 works project; exempting such manufactured asphalt  
1275 from the indexed tax beginning on a specified date;  
1276 amending s. 212.08, F.S.; exempting the sales of food  
1277 or drinks by certain qualified veterans'  
1278 organizations; revising definitions regarding certain  
1279 industrial machinery and equipment; removing the  
1280 expiration date on the exemption for purchases of  
1281 certain machinery and equipment; revising the  
1282 definition of the term "eligible manufacturing  
1283 business" for purposes of qualification for the sales  
1284 and use tax exemption; providing definitions for  
1285 certain postharvest machinery and equipment,  
1286 postharvest activities, and eligible postharvest



1287 activity businesses; providing an exemption for the  
1288 purchase of such machinery and equipment; amending s.  
1289 220.03, F.S.; adopting the 2016 version of the  
1290 Internal Revenue Code; providing retroactive  
1291 applicability; amending s. 220.13, F.S.; incorporating  
1292 a reference to a recent federal act into state law for  
1293 the purpose of defining the term "adjusted federal  
1294 income"; revising the treatment by this state of  
1295 certain depreciation of assets allowed for federal  
1296 income tax purposes; providing retroactive  
1297 applicability; authorizing the Department of Revenue  
1298 to adopt emergency rules; providing for expiration;  
1299 amending s. 220.222, F.S.; revising due dates for  
1300 partnership information returns and corporate tax  
1301 returns; amending s. 220.241, F.S.; revising due dates  
1302 to file a declaration of estimated corporate income  
1303 tax; amending s. 220.33, F.S.; revising the due date  
1304 of estimated payments of corporate income tax;  
1305 amending s. 220.34, F.S.; revising the dates for  
1306 purposes of calculating interest and penalties on  
1307 underpayments of estimated corporate income tax;  
1308 amending s. 561.121, F.S.; requiring that certain  
1309 taxes related to alcoholic beverages and tobacco  
1310 products sold on cruise ships be deposited into  
1311 specified funds; amending s. 564.06, F.S.; specifying  
1312 the excise tax that is applicable to cider made from  
1313 pears; amending s. 565.02, F.S.; creating an  
1314 alternative method of taxation for alcoholic beverages  
1315 and tobacco products sold on certain cruise ships;



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1316 requiring the reporting of certain information by each  
1317 permittee for purposes of determining the base rate  
1318 applicable to the taxpayers; authorizing the Division  
1319 of Alcoholic Beverages and Tobacco within the  
1320 Department of Business and Professional Regulation to  
1321 independently verify certain reported information;  
1322 amending s. 951.22, F.S.; conforming a cross-  
1323 reference; providing an exemption from the sales and  
1324 use tax for the retail sale of certain clothes and  
1325 school supplies during a specified period; providing  
1326 exceptions; authorizing certain dealers to elect not  
1327 to participate in such tax exemptions; providing  
1328 requirements for such dealers; authorizing the  
1329 Department of Revenue to adopt emergency rules;  
1330 providing appropriations; providing effective dates.