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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/04/2016	.	
Floor: 1/AD/2R	.	Floor: C
03/10/2016 12:17 PM	.	03/11/2016 06:39 PM
	.	

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. Paragraph (c) of subsection (5) of section
125.0104, Florida Statutes, is redesignated as paragraph (d),
present paragraph (d) of that subsection is amended, and a new
paragraph (c) is added to that subsection, to read:

125.0104 Tourist development tax; procedure for levying;
authorized uses; referendum; enforcement.—



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11 (5) AUTHORIZED USES OF REVENUE.-

12 (c) A county located adjacent to the Gulf of Mexico or the
13 Atlantic Ocean, except a county that receives revenue from taxes
14 levied pursuant to s. 125.0108, which meets the following
15 criteria may use up to 10 percent of the tax revenue received
16 pursuant to this section to reimburse expenses incurred in
17 providing public safety services, including emergency medical
18 services as defined in s. 401.107(3), and law enforcement
19 services, which are needed to address impacts related to
20 increased tourism and visitors to an area. However, if taxes
21 collected pursuant to this section are used to reimburse
22 emergency medical services or public safety services for tourism
23 or special events, the governing board of a county or
24 municipality may not use such taxes to supplant the normal
25 operating expenses of an emergency medical services department,
26 a fire department, a sheriff's office, or a police department.
27 To receive reimbursement, the county must:

28 1. Generate a minimum of \$10 million in annual proceeds
29 from any tax, or any combination of taxes, authorized to be
30 levied pursuant to this section;

31 2. Have at least three municipalities; and

32 3. Have an estimated population of less than 225,000,
33 according to the most recent population estimate prepared
34 pursuant to s. 186.901, excluding the inmate population.

35
36 The board of county commissioners must by majority vote approve
37 reimbursement made pursuant to this paragraph upon receipt of a
38 recommendation from the tourist development council.

39 (e) ~~(d)~~ Any use of the local option tourist development tax



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40 revenues collected pursuant to this section for a purpose not
41 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
42 paragraphs (a)-(d) ~~paragraph (a), paragraph (b), or paragraph~~
43 ~~(e)~~ of this subsection is expressly prohibited.

44 Section 2. Effective upon this act becoming a law,
45 paragraph (b) of subsection (14) and paragraph (b) of subsection
46 (15) of section 196.012, Florida Statutes, are amended to read:

47 196.012 Definitions.—For the purpose of this chapter, the
48 following terms are defined as follows, except where the context
49 clearly indicates otherwise:

50 (14) "New business" means:

51 (b) Any business or organization located in an area that
52 was designated as an enterprise zone pursuant to chapter 290 as
53 of December 30, 2015, or brownfield area that first begins
54 operation on a site clearly separate from any other commercial
55 or industrial operation owned by the same business or
56 organization.

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

58 (b) Any business or organization located in an area that
59 was designated as an enterprise zone pursuant to chapter 290 as
60 of December 30, 2015, or brownfield area that increases
61 operations on a site located within the same zone or area
62 colocated with a commercial or industrial operation owned by the
63 same business or organization under common control with the same
64 business or organization.

65 Section 3. Effective upon this act becoming a law,
66 subsections (5) and (11) of section 196.1995, Florida Statutes,
67 are amended to read:

68 196.1995 Economic development ad valorem tax exemption.—



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69 (5) Upon a majority vote in favor of such authority, the
70 board of county commissioners or the governing authority of the
71 municipality, at its discretion, by ordinance may exempt from ad
72 valorem taxation up to 100 percent of the assessed value of all
73 improvements to real property made by or for the use of a new
74 business and of all tangible personal property of such new
75 business, or up to 100 percent of the assessed value of all
76 added improvements to real property made to facilitate the
77 expansion of an existing business and of the net increase in all
78 tangible personal property acquired to facilitate such expansion
79 of an existing business. To qualify for this exemption, the
80 improvements to real property must be made or the tangible
81 personal property must be added or increased after approval by
82 motion or resolution of the local governing body, subject to
83 ordinance adoption or on or after the day the ordinance is
84 adopted. However, if the authority to grant exemptions is
85 approved in a referendum in which the ballot question contained
86 in subsection (3) appears on the ballot, the authority of the
87 board of county commissioners or the governing authority of the
88 municipality to grant exemptions is limited solely to new
89 businesses and expansions of existing businesses that are
90 located in an area which was designated as an enterprise zone
91 pursuant to chapter 290 as of December 30, 2015, or in a
92 brownfield area. New businesses and expansions of existing
93 businesses located in an area that was designated as an
94 enterprise zone pursuant to chapter 290 as of December 30, 2015,
95 but is not in a brownfield area, may qualify for the ad valorem
96 tax exemption only if approved by motion or resolution of the
97 local governing body, subject to ordinance adoption, or by



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98 ordinance, enacted before December 31, 2015. Property acquired
99 to replace existing property shall not be considered to
100 facilitate a business expansion. All data center equipment for a
101 data center shall be exempt from ad valorem taxation for the
102 term of the approved exemption. The exemption applies only to
103 taxes levied by the respective unit of government granting the
104 exemption. The exemption does not apply, however, to taxes
105 levied for the payment of bonds or to taxes authorized by a vote
106 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
107 State Constitution. Any such exemption shall remain in effect
108 for up to 10 years with respect to any particular facility, or
109 up to 20 years for a data center, regardless of any change in
110 the authority of the county or municipality to grant such
111 exemptions or the expiration of the Enterprise Zone Act pursuant
112 to chapter 290. The exemption shall not be prolonged or extended
113 by granting exemptions from additional taxes or by virtue of any
114 reorganization or sale of the business receiving the exemption.

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

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

120 (b) The total amount of revenue available to the county or
121 municipality from ad valorem tax sources for the current fiscal
122 year, the total amount of revenue lost to the county or
123 municipality for the current fiscal year by virtue of economic
124 development ad valorem tax exemptions currently in effect, and
125 the estimated revenue loss to the county or municipality for the
126 current fiscal year attributable to the exemption of the



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127 business named in the ordinance;

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

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

134 Section 4. The amendments made by this act to ss. 196.012
135 and 196.1995, Florida Statutes, which relate to the ad valorem
136 tax exemption for certain enterprise zone businesses are
137 remedial in nature and apply retroactively to December 31, 2015,
138 and the amendments to s. 196.1995, Florida Statutes, made by
139 this act which relate to the ad valorem tax exemption for data
140 center equipment apply upon this act becoming a law.

141 Section 5. Section 201.15, Florida Statutes, is amended to
142 read:

143 201.15 Distribution of taxes collected.—All taxes collected
144 under this chapter are hereby pledged and shall be first made
145 available to make payments when due on bonds issued pursuant to
146 s. 215.618 or s. 215.619, or any other bonds authorized to be
147 issued on a parity basis with such bonds. Such pledge and
148 availability for the payment of these bonds shall have priority
149 over any requirement for the payment of service charges or costs
150 of collection and enforcement under this section. All taxes
151 collected under this chapter, except taxes distributed to the
152 Land Acquisition Trust Fund pursuant to subsections (1) and (2),
153 are subject to the service charge imposed in s. 215.20(1).
154 Before distribution pursuant to this section, the Department of
155 Revenue shall deduct amounts necessary to pay the costs of the



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156 collection and enforcement of the tax levied by this chapter.
157 The costs and service charge may not be levied against any
158 portion of taxes pledged to debt service on bonds to the extent
159 that the costs and service charge are required to pay any
160 amounts relating to the bonds. All of the costs of the
161 collection and enforcement of the tax levied by this chapter and
162 the service charge shall be available and transferred to the
163 extent necessary to pay debt service and any other amounts
164 payable with respect to bonds authorized before January 1, 2017
165 ~~2015~~, secured by revenues distributed pursuant to this section.
166 All taxes remaining after deduction of costs shall be
167 distributed as follows:

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

173 (2) If the amounts deposited pursuant to subsection (1) are
174 less than 33 percent of all taxes collected after first
175 deducting the costs of collection, an amount equal to 33 percent
176 of all taxes collected after first deducting the costs of
177 collection, minus the amounts deposited pursuant to subsection
178 (1), shall be deposited into the Land Acquisition Trust Fund.

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

181 (a) Payment of debt service or funding of debt service
182 reserve funds, rebate obligations, or other amounts payable with
183 respect to Florida Forever bonds issued pursuant to s. 215.618.
184 The amount used for such purposes may not exceed \$300 million in



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185 each fiscal year. It is the intent of the Legislature that all
186 bonds issued to fund the Florida Forever Act be retired by
187 December 31, 2040. Except for bonds issued to refund previously
188 issued bonds, no series of bonds may be issued pursuant to this
189 paragraph unless such bonds are approved and the debt service
190 for the remainder of the fiscal year in which the bonds are
191 issued is specifically appropriated in the General
192 Appropriations Act.

193 (b) Payment of debt service or funding of debt service
194 reserve funds, rebate obligations, or other amounts due with
195 respect to Everglades restoration bonds issued pursuant to s.
196 215.619. Taxes distributed under paragraph (a) and this
197 paragraph must be collectively distributed on a pro rata basis
198 when the available moneys under this subsection are not
199 sufficient to cover the amounts required under paragraph (a) and
200 this paragraph.

201
202 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
203 and ratably secured by moneys distributable to the Land
204 Acquisition Trust Fund.

205 (4) After the required distributions to the Land
206 Acquisition Trust Fund pursuant to subsections (1) and (2) and
207 deduction of the service charge imposed pursuant to s.
208 215.20(1), the remainder shall be distributed as follows:

209 (a) The lesser of 24.18442 percent of the remainder or
210 \$541.75 million in each fiscal year shall be paid into the State
211 Treasury to the credit of the State Transportation Trust Fund.
212 Of such funds, \$75 million for each fiscal year shall be
213 transferred to the State Economic Enhancement and Development



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214 Trust Fund within the Department of Economic Opportunity.
215 Notwithstanding any other law, the remaining amount credited to
216 the State Transportation Trust Fund shall be used for:
217 1. Capital funding for the New Starts Transit Program,
218 authorized by Title 49, U.S.C. s. 5309 and specified in s.
219 341.051, in the amount of 10 percent of the funds;
220 2. The Small County Outreach Program specified in s.
221 339.2818, in the amount of 10 percent of the funds;
222 3. The Strategic Intermodal System specified in ss. 339.61,
223 339.62, 339.63, and 339.64, in the amount of 75 percent of the
224 funds after deduction of the payments required pursuant to
225 subparagraphs 1. and 2.; and
226 4. The Transportation Regional Incentive Program specified
227 in s. 339.2819, in the amount of 25 percent of the funds after
228 deduction of the payments required pursuant to subparagraphs 1.
229 and 2. The first \$60 million of the funds allocated pursuant to
230 this subparagraph shall be allocated annually to the Florida
231 Rail Enterprise for the purposes established in s. 341.303(5).
232 (b) The lesser of 0.1456 percent of the remainder or \$3.25
233 million in each fiscal year shall be paid into the State
234 Treasury to the credit of the Grants and Donations Trust Fund in
235 the Department of Economic Opportunity to fund technical
236 assistance to local governments.
237 Moneys distributed pursuant to paragraphs (a) and (b) may not be
238 pledged for debt service unless such pledge is approved by
239 referendum of the voters.
240 (c) Eleven and twenty-four hundredths percent of the
241 remainder in each fiscal year shall be paid into the State
242 Treasury to the credit of the State Housing Trust Fund. Of such



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243 funds, the first \$35 million shall be transferred annually,
244 subject to any distribution required under subsection (5), to
245 the State Economic Enhancement and Development Trust Fund within
246 the Department of Economic Opportunity. The remainder shall be
247 used as follows:

248 1. Half of that amount shall be used for the purposes for
249 which the State Housing Trust Fund was created and exists by
250 law.

251 2. Half of that amount shall be paid into the State
252 Treasury to the credit of the Local Government Housing Trust
253 Fund and used for the purposes for which the Local Government
254 Housing Trust Fund was created and exists by law.

255 (d) Twelve and ninety-three hundredths percent of the
256 remainder in each fiscal year shall be paid into the State
257 Treasury to the credit of the State Housing Trust Fund. Of such
258 funds, the first \$40 million shall be transferred annually,
259 subject to any distribution required under subsection (5), to
260 the State Economic Enhancement and Development Trust Fund within
261 the Department of Economic Opportunity. The remainder shall be
262 used as follows:

263 1. Twelve and one-half percent of that amount shall be
264 deposited into the State Housing Trust Fund and expended by the
265 Department of Economic Opportunity and the Florida Housing
266 Finance Corporation for the purposes for which the State Housing
267 Trust Fund was created and exists by law.

268 2. Eighty-seven and one-half percent of that amount shall
269 be distributed to the Local Government Housing Trust Fund and
270 used for the purposes for which the Local Government Housing
271 Trust Fund was created and exists by law. Funds from this



272 category may also be used to provide for state and local
273 services to assist the homeless.

274 (e) The lesser of 0.017 percent of the remainder or
275 \$300,000 in each fiscal year shall be paid into the State
276 Treasury to the credit of the General Inspection Trust Fund to
277 be used to fund oyster management and restoration programs as
278 provided in s. 379.362(3).

279 (5) Distributions to the State Housing Trust Fund pursuant
280 to paragraphs (4)(c) and (d) must be sufficient to cover amounts
281 required to be transferred to the Florida Affordable Housing
282 Guarantee Program's annual debt service reserve and guarantee
283 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount
284 required to be transferred to such reserve and fund based on the
285 percentage distribution of documentary stamp tax revenues to the
286 State Housing Trust Fund which is in effect in the 2004-2005
287 fiscal year.

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

291 Section 6. Paragraph (b) of subsection (1) of section
292 206.9825, Florida Statutes, is amended to read:

293 206.9825 Aviation fuel tax.—

294 (1)

295 (b) Any licensed wholesaler or terminal supplier that
296 delivers aviation fuel to an air carrier offering
297 transcontinental jet service and that, after January 1, 1996,
298 but before July 1, 2016, increases the air carrier's Florida
299 workforce by more than 1,000 ~~1000~~ percent and by 250 or more
300 full-time equivalent employee positions, may receive a credit or



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301 refund as the ultimate vendor of the aviation fuel for the 6.9
302 cents excise tax previously paid, provided that the air carrier
303 has no facility for fueling highway vehicles from the tank in
304 which the aviation fuel is stored. In calculating the new or
305 additional Florida full-time equivalent employee positions, any
306 full-time equivalent employee positions of parent or subsidiary
307 corporations which existed before January 1, 1996, shall not be
308 counted toward reaching the Florida employment increase
309 thresholds. The refund allowed under this paragraph is in
310 furtherance of the goals and policies of the State Comprehensive
311 Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,
312 4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.

313 Section 7. Effective July 1, 2019, section 206.9825,
314 Florida Statutes, as amended by this act, is amended to read:
315 206.9825 Aviation fuel tax.—

316 (1) (a) Except as otherwise provided in this part, an excise
317 tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is imposed
318 upon every gallon of aviation fuel sold in this state, or
319 brought into this state for use, upon which such tax has not
320 been paid or the payment thereof has not been lawfully assumed
321 by some person handling the same in this state. Fuel taxed
322 pursuant to this part is ~~shall not be~~ subject to the taxes
323 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),
324 and (d).

325 ~~(b) Any licensed wholesaler or terminal supplier that~~
326 ~~delivers aviation fuel to an air carrier offering~~
327 ~~transcontinental jet service and that, after January 1, 1996,~~
328 ~~but before July 1, 2016, increases the air carrier's Florida~~
329 ~~workforce by more than 1,000 percent and by 250 or more full-~~



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330 ~~time equivalent employee positions, may receive a credit or~~
331 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~
332 ~~cents excise tax previously paid, provided that the air carrier~~
333 ~~has no facility for fueling highway vehicles from the tank in~~
334 ~~which the aviation fuel is stored. In calculating the new or~~
335 ~~additional Florida full-time equivalent employee positions, any~~
336 ~~full-time equivalent employee positions of parent or subsidiary~~
337 ~~corporations which existed before January 1, 1996, shall not be~~
338 ~~counted toward reaching the Florida employment increase~~
339 ~~thresholds. The refund allowed under this paragraph is in~~
340 ~~furtherance of the goals and policies of the State Comprehensive~~
341 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~
342 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

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

349 ~~(d) The exemption taken by credit or refund pursuant to~~
350 ~~paragraph (b) shall apply only under the terms and conditions~~
351 ~~set forth therein. If any part of that paragraph is judicially~~
352 ~~declared to be unconstitutional or invalid, the validity of any~~
353 ~~provisions taxing aviation fuel shall not be affected and all~~
354 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
355 ~~as if the exemption was never enacted. Every person benefiting~~
356 ~~from such exemption shall be liable for and make payment of all~~
357 ~~taxes for which a credit or refund was granted.~~

358 ~~(b)(e)1. Sales of aviation fuel to, and exclusively used~~



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359 for flight training through a school of aeronautics or college
360 of aviation by, a college based in this state which is a tax-
361 exempt organization under s. 501(c)(3) of the Internal Revenue
362 Code or a university based in this state are exempt from the tax
363 imposed by this part if the college or university:

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

366 b. Offers a graduate program in aeronautical or aerospace
367 engineering or offers flight training through a school of
368 aeronautics or college of aviation.

369 2. A licensed wholesaler or terminal supplier that sells
370 aviation fuel to a college or university qualified under this
371 paragraph and that does not collect the aviation fuel tax from
372 the college or university on such sale may receive an ultimate
373 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously
374 paid on the aviation fuel delivered to such college or
375 university.

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

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

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

387 (c) Kerosene prepackaged in containers of 5 gallons or less



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388 and labeled "Not for Use in a Motor Vehicle" is exempt from the
389 taxes imposed by this part when sold for home heating and
390 cooking. Packagers may qualify for a refund of taxes previously
391 paid, as prescribed by the department.

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

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

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

407 (5) Any licensed wholesaler or terminal supplier that
408 delivers undyed kerosene to a retail dealer not licensed as a
409 wholesaler or terminal supplier for sale as a home heating or
410 cooking fuel may receive a credit or refund as the ultimate
411 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax
412 previously paid, provided the retail dealer has no facility for
413 fueling highway vehicles from the tank in which the kerosene is
414 stored.

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



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417 Section 8. Section 210.13, Florida Statutes, is amended to
418 read:

419 210.13 Determination of tax on failure to file a return.—If
420 a dealer or other person required to remit the tax under this
421 part fails to file any return required under this part, ~~or,~~
422 having filed an incorrect or insufficient return, fails to file
423 a correct or sufficient return, as the case may require, within
424 10 days after the giving of notice to the dealer or other person
425 by the Division of Alcoholic Beverages and Tobacco that such
426 return or corrected or sufficient return is required, the
427 division shall determine the amount of tax due by such dealer or
428 other person any time within 3 years after the making of the
429 earliest sale included in such determination and give written
430 notice of such determination to such dealer or other person.
431 Such a determination shall finally and irrevocably fix the tax
432 unless the dealer or other person against whom it is assessed
433 ~~shall~~, within 30 days after the giving of notice of such
434 determination, applies ~~apply~~ to the division for a hearing.
435 Judicial review shall not be granted unless the amount of tax
436 stated in the decision, with penalties thereon, if any, is ~~shall~~
437 ~~have been~~ first deposited with the division, and an undertaking
438 or bond filed in the court in which such cause may be pending in
439 such amount and with such sureties as the court shall approve,
440 conditioned that if such proceeding be dismissed or the decision
441 of the division confirmed, the applicant for review will pay all
442 costs and charges which may accrue against the applicant in the
443 prosecution of the proceeding. At the option of the applicant,
444 such undertaking or bond may be in an additional sum sufficient
445 to cover the tax, penalties, costs, and charges aforesaid, in



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446 which event the applicant shall not be required to pay such tax
447 and penalties precedent to the granting of such review by such
448 court.

449 Section 9. Subsections (1) through (13) of section 210.25,
450 Florida Statutes, are renumbered as subsections (2) through
451 (14), respectively, a new subsection (1) is added to that
452 section, and present subsection (13) of that section is amended,
453 to read:

454 210.25 Definitions.—As used in this part:

455 (1) "Affiliate" means a manufacturer or other person that
456 directly or indirectly, through one or more intermediaries,
457 controls or is controlled by a distributor or that is under
458 common control with a distributor.

459 (14)~~(13)~~ "Wholesale sales price" means the sum of:

460 (a) The full price paid by the distributor to acquire the
461 tobacco products, including charges by the seller for the cost
462 of materials, the cost of labor and service, charges for
463 transportation and delivery, the federal excise tax, and any
464 other charge, even if the charge is listed as a separate item on
465 the invoice paid by the ~~established price for which a~~
466 manufacturer sells a tobacco product to a distributor, exclusive
467 of any diminution by volume or other discounts, including a
468 discount provided to a distributor by an affiliate; and

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

472 Section 10. Paragraph (a) of subsection (1) of section
473 212.05, Florida Statutes, is amended to read:

474 212.05 Sales, storage, use tax.—It is hereby declared to be



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475 the legislative intent that every person is exercising a taxable
476 privilege who engages in the business of selling tangible
477 personal property at retail in this state, including the
478 business of making mail order sales, or who rents or furnishes
479 any of the things or services taxable under this chapter, or who
480 stores for use or consumption in this state any item or article
481 of tangible personal property as defined herein and who leases
482 or rents such property within the state.

483 (1) For the exercise of such privilege, a tax is levied on
484 each taxable transaction or incident, which tax is due and
485 payable as follows:

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

491 b. Each occasional or isolated sale of an aircraft, boat,
492 mobile home, or motor vehicle of a class or type which is
493 required to be registered, licensed, titled, or documented in
494 this state or by the United States Government shall be subject
495 to tax at the rate provided in this paragraph. The department
496 shall by rule adopt any nationally recognized publication for
497 valuation of used motor vehicles as the reference price list for
498 any used motor vehicle which is required to be licensed pursuant
499 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
500 party to an occasional or isolated sale of such a vehicle
501 reports to the tax collector a sales price which is less than 80
502 percent of the average loan price for the specified model and
503 year of such vehicle as listed in the most recent reference



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504 price list, the tax levied under this paragraph shall be
505 computed by the department on such average loan price unless the
506 parties to the sale have provided to the tax collector an
507 affidavit signed by each party, or other substantial proof,
508 stating the actual sales price. Any party to such sale who
509 reports a sales price less than the actual sales price is guilty
510 of a misdemeanor of the first degree, punishable as provided in
511 s. 775.082 or s. 775.083. The department shall collect or
512 attempt to collect from such party any delinquent sales taxes.
513 In addition, such party shall pay any tax due and any penalty
514 and interest assessed plus a penalty equal to twice the amount
515 of the additional tax owed. Notwithstanding any other provision
516 of law, the Department of Revenue may waive or compromise any
517 penalty imposed pursuant to this subparagraph.

518 2. This paragraph does not apply to the sale of a boat or
519 aircraft by or through a registered dealer under this chapter to
520 a purchaser who, at the time of taking delivery, is a
521 nonresident of this state, does not make his or her permanent
522 place of abode in this state, and is not engaged in carrying on
523 in this state any employment, trade, business, or profession in
524 which the boat or aircraft will be used in this state, or is a
525 corporation none of the officers or directors of which is a
526 resident of, or makes his or her permanent place of abode in,
527 this state, or is a noncorporate entity that has no individual
528 vested with authority to participate in the management,
529 direction, or control of the entity's affairs who is a resident
530 of, or makes his or her permanent abode in, this state. For
531 purposes of this exemption, either a registered dealer acting on
532 his or her own behalf as seller, a registered dealer acting as



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533 broker on behalf of a seller, or a registered dealer acting as
534 broker on behalf of the purchaser may be deemed to be the
535 selling dealer. This exemption shall not be allowed unless:

536 a. The purchaser removes a qualifying boat, as described in
537 sub-subparagraph f., from the state within 90 days after the
538 date of purchase or extension, or the purchaser removes a
539 nonqualifying boat or an aircraft from this state within 10 days
540 after the date of purchase or, when the boat or aircraft is
541 repaired or altered, within 20 days after completion of the
542 repairs or alterations; or if the aircraft will be registered in
543 a foreign jurisdiction and:

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

547 (II) The purchaser removes the aircraft from the state to a
548 foreign jurisdiction within 10 days after the date the aircraft
549 is registered by the applicable foreign airworthiness authority;
550 and

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

553
554 For purposes of this sub-subparagraph, the term "foreign
555 jurisdiction" means any jurisdiction outside of the United
556 States or any of its territories;

557 b. The purchaser, within 30 days from the date of
558 departure, provides ~~shall provide~~ the department with written
559 proof that the purchaser licensed, registered, titled, or
560 documented the boat or aircraft outside the state. If such
561 written proof is unavailable, within 30 days the purchaser shall



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562 provide proof that the purchaser applied for such license,
563 title, registration, or documentation. The purchaser shall
564 forward to the department proof of title, license, registration,
565 or documentation upon receipt;

566 c. The purchaser, within 10 days of removing the boat or
567 aircraft from Florida, furnishes ~~shall furnish~~ the department
568 with proof of removal in the form of receipts for fuel, dockage,
569 slippage, tie-down, or hangaring from outside of Florida. The
570 information so provided must clearly and specifically identify
571 the boat or aircraft;

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

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

579 f. Unless the nonresident purchaser of a boat of 5 net tons
580 of admeasurement or larger intends to remove the boat from this
581 state within 10 days after the date of purchase or when the boat
582 is repaired or altered, within 20 days after completion of the
583 repairs or alterations, the nonresident purchaser applies ~~shall~~
584 ~~apply~~ to the selling dealer for a decal which authorizes 90 days
585 after the date of purchase for removal of the boat. The
586 nonresident purchaser of a qualifying boat may apply to the
587 selling dealer within 60 days after the date of purchase for an
588 extension decal that authorizes the boat to remain in this state
589 for an additional 90 days, but not more than a total of 180
590 days, before the nonresident purchaser is required to pay the



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591 tax imposed by this chapter. The department is authorized to
592 issue decals in advance to dealers. The number of decals issued
593 in advance to a dealer shall be consistent with the volume of
594 the dealer's past sales of boats which qualify under this sub-
595 subparagraph. The selling dealer or his or her agent shall mark
596 and affix the decals to qualifying boats in the manner
597 prescribed by the department, before ~~prior to~~ delivery of the
598 boat.

599 (I) The department is hereby authorized to charge dealers a
600 fee sufficient to recover the costs of decals issued, except the
601 extension decal shall cost \$425.

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

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

607 (IV) The department is authorized to require dealers who
608 purchase decals to file reports with the department and may
609 prescribe all necessary records by rule. All such records are
610 subject to inspection by the department.

611 (V) Any dealer or his or her agent who issues a decal
612 falsely, fails to affix a decal, mismarks the expiration date of
613 a decal, or fails to properly account for decals will be
614 considered prima facie to have committed a fraudulent act to
615 evade the tax and will be liable for payment of the tax plus a
616 mandatory penalty of 200 percent of the tax, and shall be liable
617 for fine and punishment as provided by law for a conviction of a
618 misdemeanor of the first degree, as provided in s. 775.082 or s.
619 775.083.



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620 (VI) Any nonresident purchaser of a boat who removes a
621 decal before ~~prior to~~ permanently removing the boat from the
622 state, or defaces, changes, modifies, or alters a decal in a
623 manner affecting its expiration date before ~~prior to~~ its
624 expiration, or who causes or allows the same to be done by
625 another, will be considered prima facie to have committed a
626 fraudulent act to evade the tax and will be liable for payment
627 of the tax plus a mandatory penalty of 200 percent of the tax,
628 and shall be liable for fine and punishment as provided by law
629 for a conviction of a misdemeanor of the first degree, as
630 provided in s. 775.082 or s. 775.083.

631 (VII) The department is authorized to adopt rules necessary
632 to administer and enforce this subparagraph and to publish the
633 necessary forms and instructions.

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

637
638 If the purchaser fails to remove the qualifying boat from this
639 state within the maximum 180 days after purchase or a
640 nonqualifying boat or an aircraft from this state within 10 days
641 after purchase or, when the boat or aircraft is repaired or
642 altered, within 20 days after completion of such repairs or
643 alterations, or permits the boat or aircraft to return to this
644 state within 6 months from the date of departure, except as
645 provided in s. 212.08(7) (fff), or if the purchaser fails to
646 furnish the department with any of the documentation required by
647 this subparagraph within the prescribed time period, the
648 purchaser shall be liable for use tax on the cost price of the



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649 boat or aircraft and, in addition thereto, payment of a penalty
650 to the Department of Revenue equal to the tax payable. This
651 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
652 The maximum 180-day period following the sale of a qualifying
653 boat tax-exempt to a nonresident may not be tolled for any
654 reason.

655 Section 11. Paragraph (c) of subsection (1) of section
656 212.06, Florida Statutes, is amended to read:

657 212.06 Sales, storage, use tax; collectible from dealers;
658 "dealer" defined; dealers to collect from purchasers;
659 legislative intent as to scope of tax.-

660 (1)

661 (c)1. Notwithstanding the provisions of paragraph (b), the
662 use tax on asphalt manufactured for one's own use shall be
663 calculated with respect to paragraph (b) only upon the cost of
664 materials which become a component part or which are an
665 ingredient of the finished asphalt and upon the cost of the
666 transportation of such components and ingredients. In addition,
667 an indexed tax of 38 cents per ton of such manufactured asphalt
668 shall be due at the same time and in the same manner as taxes
669 due pursuant to paragraph (b). Beginning July 1, 1989, the
670 indexed tax shall be adjusted each July 1 to an amount, rounded
671 to the nearest cent, equal to the product of 38 cents multiplied
672 by a fraction, the numerator of which is the annual average of
673 the "materials and components for construction" series of the
674 producer price index, as calculated and published by the United
675 States Department of Labor, Bureau of Statistics, for the
676 previous calendar year, and the denominator of which is the
677 annual average of said series for calendar year 1988.



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

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

686 c. Beginning July 1, 2016, the indexed tax imposed by this
687 paragraph on manufactured asphalt which is used for any federal,
688 state, or local government public works project shall be reduced
689 by 60 percent.

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

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

697 Section 12. Paragraphs (n) and (kkk) of subsection (7) of
698 section 212.08, Florida Statutes, are amended to read:

699 212.08 Sales, rental, use, consumption, distribution, and
700 storage tax; specified exemptions.—The sale at retail, the
701 rental, the use, the consumption, the distribution, and the
702 storage to be used or consumed in this state of the following
703 are hereby specifically exempt from the tax imposed by this
704 chapter.

705 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
706 entity by this chapter do not inure to any transaction that is



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707 otherwise taxable under this chapter when payment is made by a
708 representative or employee of the entity by any means,
709 including, but not limited to, cash, check, or credit card, even
710 when that representative or employee is subsequently reimbursed
711 by the entity. In addition, exemptions provided to any entity by
712 this subsection do not inure to any transaction that is
713 otherwise taxable under this chapter unless the entity has
714 obtained a sales tax exemption certificate from the department
715 or the entity obtains or provides other documentation as
716 required by the department. Eligible purchases or leases made
717 with such a certificate must be in strict compliance with this
718 subsection and departmental rules, and any person who makes an
719 exempt purchase with a certificate that is not in strict
720 compliance with this subsection and the rules is liable for and
721 shall pay the tax. The department may adopt rules to administer
722 this subsection.

723 (n) *Veterans' organizations.*—

724 1. There are exempt from the tax imposed by this chapter
725 transactions involving sales or leases to qualified veterans'
726 organizations and their auxiliaries when used in carrying on
727 their customary veterans' organization activities or sales of
728 food or drink by qualified veterans' organizations in connection
729 with customary veterans' organization activities to members of
730 qualified veterans' organizations.

731 2. As used in this paragraph, the term "veterans'
732 organizations" means nationally chartered or recognized
733 veterans' organizations, including, but not limited to, the
734 American Legion, Veterans of Foreign Wars of the United States,
735 Florida chapters of the Paralyzed Veterans of America, Catholic



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736 War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,
737 and the Disabled American Veterans, Department of Florida, Inc.,
738 which hold current exemptions from federal income tax under s.
739 501(c)(4) or (19) of the Internal Revenue Code of 1986, as
740 amended.

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

742 1. Industrial machinery and equipment purchased by eligible
743 manufacturing businesses which is used at a fixed location in
744 ~~within this state, or a mixer drum affixed to a mixer truck~~
745 ~~which is used at any location within this state to mix, agitate,~~
746 ~~and transport freshly mixed concrete in a plastic state,~~ for the
747 manufacture, processing, compounding, or production of items of
748 tangible personal property for sale is ~~shall be~~ exempt from the
749 tax imposed by this chapter. ~~Parts and labor required to affix a~~
750 ~~mixer drum exempt under this paragraph to a mixer truck are also~~
751 ~~exempt.~~ If, at the time of purchase, the purchaser furnishes the
752 seller with a signed certificate certifying the purchaser's
753 entitlement to exemption pursuant to this paragraph, the seller
754 is not required to collect ~~is relieved of the responsibility for~~
755 ~~collecting~~ the tax on the sale of such items, and the department
756 shall look solely to the purchaser for recovery of the tax if it
757 determines that the purchaser was not entitled to the exemption.

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

759 a. "Eligible manufacturing business" means any business
760 whose primary business activity at the location where the
761 industrial machinery and equipment is located is within the
762 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
763 423930.

764 b. "Eligible postharvest activity business" means a



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765 business whose primary business activity, at the location where
766 the postharvest machinery and equipment is located, is within
767 the industries classified under NAICS code 115114.

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

772 ~~d.~~ "Primary business activity" means an activity
773 representing more than 50 percent of the activities conducted at
774 the location where the industrial machinery and equipment or
775 postharvest machinery and equipment is located.

776 ~~e.~~ "Industrial machinery and equipment" means tangible
777 personal property or other property that has a depreciable life
778 of 3 years or more and that is used as an integral part in the
779 manufacturing, processing, compounding, or production of
780 tangible personal property for sale. The term includes tangible
781 personal property or other property that has a depreciable life
782 of 3 years or more which is used as an integral part in the
783 recycling of metals for sale. A building and its structural
784 components are not industrial machinery and equipment unless the
785 building or structural component is so closely related to the
786 industrial machinery and equipment that it houses or supports
787 that the building or structural component can be expected to be
788 replaced when the machinery and equipment are replaced. Heating
789 and air conditioning systems are not industrial machinery and
790 equipment unless the sole justification for their installation
791 is to meet the requirements of the production process, even
792 though the system may provide incidental comfort to employees or
793 serve, to an insubstantial degree, nonproduction activities. The



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794 term includes parts and accessories for industrial machinery and
795 equipment only to the extent that the parts and accessories are
796 purchased before ~~prior to~~ the date the machinery and equipment
797 are placed in service.

798 f. "Postharvest activities" means services performed on
799 crops, after their harvest, with the intent of preparing them
800 for market or further processing. Postharvest activities
801 include, but are not limited to, crop cleaning, sun drying,
802 shelling, fumigating, curing, sorting, grading, packing, and
803 cooling.

804 g. "Postharvest machinery and equipment" means tangible
805 personal property or other property with a depreciable life of 3
806 years or more which is used primarily for postharvest
807 activities. A building and its structural components are not
808 postharvest industrial machinery and equipment unless the
809 building or structural component is so closely related to the
810 postharvest machinery and equipment that it houses or supports
811 that the building or structural component can be expected to be
812 replaced when the postharvest machinery and equipment is
813 replaced. Heating and air conditioning systems are not
814 postharvest machinery and equipment unless the sole
815 justification for their installation is to meet the requirements
816 of the postharvest activities process, even though the system
817 may provide incidental comfort to employees or serve, to an
818 insubstantial degree, nonpostharvest activities.

819 3. Postharvest machinery and equipment purchased by an
820 eligible postharvest activity business which is used at a fixed
821 location in this state is exempt from the tax imposed by this
822 chapter. All labor charges for the repair of, and parts and



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823 materials used in the repair of and incorporated into, such
824 postharvest machinery and equipment are also exempt. If, at the
825 time of purchase, the purchaser furnishes the seller with a
826 signed certificate certifying the purchaser's entitlement to
827 exemption pursuant to this subparagraph, the seller is not
828 required to collect the tax on the sale of such items, and the
829 department shall look solely to the purchaser for recovery of
830 the tax if it determines that the purchaser was not entitled to
831 the exemption.

832 4.3. A mixer drum affixed to a mixer truck which is used at
833 any location in this state to mix, agitate, and transport
834 freshly mixed concrete in a plastic state for sale is exempt
835 from the tax imposed by this chapter. Parts and labor required
836 to affix a mixer drum exempt under this subparagraph to a mixer
837 truck are also exempt. If, at the time of purchase, the
838 purchaser furnishes the seller with a signed certificate
839 certifying the purchaser's entitlement to exemption pursuant to
840 this subparagraph, the seller is not required to collect the tax
841 on the sale of such items, and the department shall look solely
842 to the purchaser for recovery of the tax if it determines that
843 the purchaser was not entitled to the exemption. This
844 subparagraph ~~paragraph~~ is repealed April 30, 2017.

845 Section 13. Effective upon this act becoming a law and
846 operating retroactively to January 1, 2016, paragraph (n) of
847 subsection (1) and paragraph (c) of subsection (2) of section
848 220.03, Florida Statutes, are amended to read:

849 220.03 Definitions.—

850 (1) SPECIFIC TERMS.—When used in this code, and when not
851 otherwise distinctly expressed or manifestly incompatible with



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852 the intent thereof, the following terms shall have the following
853 meanings:

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

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

860 (c) Any term used in this code has the same meaning as when
861 used in a comparable context in the Internal Revenue Code and
862 other statutes of the United States relating to federal income
863 taxes, as such code and statutes are in effect on January 1,
864 2016 ~~2015~~. However, if subsection (3) is implemented, the
865 meaning of a term shall be taken at the time the term is applied
866 under this code.

867 Section 14. Effective upon this act becoming a law and
868 operating retroactively to January 1, 2016, paragraph (e) of
869 subsection (1) of section 220.13, Florida Statutes, is amended
870 to read:

871 220.13 "Adjusted federal income" defined.—

872 (1) The term "adjusted federal income" means an amount
873 equal to the taxpayer's taxable income as defined in subsection
874 (2), or such taxable income of more than one taxpayer as
875 provided in s. 220.131, for the taxable year, adjusted as
876 follows:

877 (e) *Adjustments related to federal acts.*—Taxpayers shall be
878 required to make the adjustments prescribed in this paragraph
879 for Florida tax purposes with respect to certain tax benefits
880 received pursuant to the Economic Stimulus Act of 2008, the



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881 American Recovery and Reinvestment Act of 2009, the Small
882 Business Jobs Act of 2010, the Tax Relief, Unemployment
883 Insurance Reauthorization, and Job Creation Act of 2010, the
884 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase
885 Prevention Act of 2014, and the Consolidated Appropriations Act,
886 2016.

887 1. There shall be added to such taxable income an amount
888 equal to 100 percent of any amount deducted for federal income
889 tax purposes as bonus depreciation for the taxable year pursuant
890 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
891 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.
892 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.
893 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.
894 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,
895 for property placed in service after December 31, 2007, and
896 before January 1, 2021 ~~2015~~. For the taxable year and for each
897 of the 6 subsequent taxable years, there shall be subtracted
898 from such taxable income an amount equal to one-seventh of the
899 amount by which taxable income was increased pursuant to this
900 subparagraph, notwithstanding any sale or other disposition of
901 the property that is the subject of the adjustments and
902 regardless of whether such property remains in service in the
903 hands of the taxpayer.

904 2. There shall be added to such taxable income an amount
905 equal to 100 percent of any amount in excess of \$128,000
906 deducted for federal income tax purposes for the taxable year
907 pursuant to s. 179 of the Internal Revenue Code of 1986, as
908 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.
909 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.



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910 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.
911 No. 113-295, for taxable years beginning after December 31,
912 2007, and before January 1, 2015. For the taxable year and for
913 each of the 6 subsequent taxable years, there shall be
914 subtracted from such taxable income one-seventh of the amount by
915 which taxable income was increased pursuant to this
916 subparagraph, notwithstanding any sale or other disposition of
917 the property that is the subject of the adjustments and
918 regardless of whether such property remains in service in the
919 hands of the taxpayer.

920 3. There shall be added to such taxable income an amount
921 equal to the amount of deferred income not included in such
922 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
923 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
924 shall be subtracted from such taxable income an amount equal to
925 the amount of deferred income included in such taxable income
926 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
927 as amended by s. 1231 of Pub. L. No. 111-5.

928 4. Subtractions available under this paragraph may be
929 transferred to the surviving or acquiring entity following a
930 merger or acquisition and used in the same manner and with the
931 same limitations as specified by this paragraph.

932 5. The additions and subtractions specified in this
933 paragraph are intended to adjust taxable income for Florida tax
934 purposes, and, notwithstanding any other provision of this code,
935 such additions and subtractions shall be permitted to change a
936 taxpayer's net operating loss for Florida tax purposes.

937 Section 15. (1) The Department of Revenue is authorized,
938 and all conditions are deemed to be met, to adopt emergency



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939 rules pursuant to s. 120.54(4), Florida Statutes, for the
940 purpose of implementing the amendments made by this act to s.
941 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
942 Florida Statutes.

943 (2) Notwithstanding any other provision of law, emergency
944 rules adopted pursuant to subsection (1) are effective for 6
945 months after adoption and may be renewed during the pendency of
946 procedures to adopt permanent rules addressing the subject of
947 the emergency rules.

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

949 Section 16. Effective upon this act becoming a law and
950 applicable to taxable years beginning on or after January 1,
951 2016, section 220.222, Florida Statutes, is amended to read:

952 220.222 Returns; time and place for filing.-

953 (1)(a) Returns required by this code shall be filed with
954 the office of the department in Leon County or at such other
955 place as the department may by regulation prescribe. All returns
956 required for a DISC (Domestic International Sales Corporation)
957 under paragraph 6011(c)(2) of the Internal Revenue Code shall be
958 filed on or before the 1st day of the 10th month after ~~following~~
959 the close of the taxable year; all partnership information
960 returns shall be filed on or before the 1st day of the 4th ~~5th~~
961 month after ~~following~~ the close of the taxable year; and all
962 other returns shall be filed on or before the 1st day of the 5th
963 ~~4th~~ month after ~~following~~ the close of the taxable year or the
964 15th day after ~~following~~ the due date, without extension, for
965 the filing of the related federal return for the taxable year,
966 unless under subsection (2) one or more extensions of time, not
967 to exceed 6 months in the aggregate, for any such filing is



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968 granted.

969 (b) Notwithstanding paragraph (a), for taxable years
970 beginning before January 1, 2026, returns of taxpayers with a
971 taxable year ending on June 30 shall be filed on or before the
972 1st day of the 4th month after the close of the taxable year or
973 the 15th day after the due date, without extension, for the
974 filing of the related federal return for the taxable year,
975 unless under subsection (2) one or more extensions of time for
976 any such filing is granted.

977 (2) (a) When a taxpayer has been granted an extension or
978 extensions of time within which to file its federal income tax
979 return for any taxable year, and if the requirements of s.
980 220.32 are met, the filing of a request for such extension or
981 extensions with the department shall automatically extend the
982 due date of the return required under this code until ~~15 days~~
983 ~~after the expiration of the federal extension or until the~~
984 expiration of 6 months from the original due date, ~~whichever~~
985 ~~first occurs.~~

986 (b) The department may grant an extension or extensions of
987 time for the filing of any return required under this code upon
988 receiving a prior request therefor if good cause for an
989 extension is shown. However, the aggregate extensions of time
990 under ~~paragraph paragraphs~~ (a) and this paragraph must ~~(b) shall~~
991 not exceed 6 months. An ~~No~~ extension granted under this
992 paragraph is not shall be valid unless the taxpayer complies
993 with ~~the requirements of~~ s. 220.32.

994 (c) For purposes of this subsection, a taxpayer is not in
995 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
996 underpays the required payment by more than the greater of



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997 \$2,000 or 30 percent of the tax shown on the return when filed.

998 (d) For taxable years beginning before January 1, 2026, the
999 6-month time period in paragraphs (a) and (b) shall be 7 months
1000 for taxpayers with a taxable year ending June 30 and shall be 5
1001 months for taxpayers with a taxable year ending December 31.

1002 Section 17. Effective upon this act becoming a law and
1003 applicable to taxable years beginning on or after January 1,
1004 2017, section 220.241, Florida Statutes, is amended to read:

1005 220.241 Declaration; time for filing.—

1006 (1) A declaration of estimated tax under this code shall be
1007 filed before the 1st day of the 6th ~~5th~~ month of each taxable
1008 year, except that if the minimum tax requirement of s. 220.24(1)
1009 is first met:

1010 (a) ~~(1)~~ After the 3rd month and before the 6th month of the
1011 taxable year, the declaration shall be filed before the 1st day
1012 of the 7th month;

1013 (b) ~~(2)~~ After the 5th month and before the 9th month of the
1014 taxable year, the declaration shall be filed before the 1st day
1015 of the 10th month; or

1016 (c) ~~(3)~~ After the 8th month and before the 12th month of the
1017 taxable year, the declaration shall be filed for the taxable
1018 year before the 1st day of the succeeding taxable year.

1019 (2) Notwithstanding subsection (1), for taxable years
1020 beginning before January 1, 2026, taxpayers with a taxable year
1021 ending on June 30 shall file declarations before the 1st day of
1022 the 5th month of each taxable year, unless paragraph (1)(a),
1023 paragraph (1)(b), or paragraph (1)(c) applies.

1024 Section 18. Effective upon this act becoming a law and
1025 applicable to taxable years beginning on or after January 1,



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1026 2017, subsection (1) of section 220.33, Florida Statutes, is
1027 amended to read:

1028 220.33 Payments of estimated tax.—A taxpayer required to
1029 file a declaration of estimated tax pursuant to s. 220.24 shall
1030 pay such estimated tax as follows:

1031 (1) If the declaration is required to be filed before the
1032 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
1033 tax shall be paid in four equal installments. The first
1034 installment shall be paid at the time of the required filing of
1035 the declaration; the second and third installments shall be paid
1036 before the 1st day of the 7th month and before the 1st day of
1037 the 10th month of the taxable year, respectively; and the fourth
1038 installment shall be paid before the 1st day of the next taxable
1039 year.

1040 Section 19. Effective upon this act becoming a law and
1041 applicable to taxable years beginning on or after January 1,
1042 2017, paragraph (c) of subsection (2) of section 220.34, Florida
1043 Statutes, is amended to read:

1044 220.34 Special rules relating to estimated tax.—

1045 (2) No interest or penalty shall be due or paid with
1046 respect to a failure to pay estimated taxes except the
1047 following:

1048 (c) The period of the underpayment for which interest and
1049 penalties apply shall commence on the date the installment was
1050 required to be paid, determined without regard to any extensions
1051 of time, and shall terminate on the earlier of the following
1052 dates:

1053 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after
1054 ~~following~~ the close of the taxable year;



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1055 2. For taxable years beginning before January 1, 2026, for
1056 taxpayers with a taxable year ending June 30, the 1st day of the
1057 4th month after the close of the taxable year; or

1058 ~~3.2.~~ With respect to any portion of the underpayment, the
1059 date on which such portion is paid.

1060
1061 For purposes of this paragraph, a payment of estimated tax on
1062 any installment date shall be considered a payment of any
1063 previous underpayment only to the extent such payment exceeds
1064 the amount of the installment determined under subparagraph
1065 (b)1. for such installment date.

1066 Section 20. Subsections (1) and (2) of section 561.121,
1067 Florida Statutes, are amended to read:

1068 561.121 Deposit of revenue.—

1069 (1) All state funds collected pursuant to ss. 563.05,
1070 564.06, 565.02(9), and 565.12 shall be paid into the State
1071 Treasury and disbursed in the following manner:

1072 (a) Two percent of monthly collections of the excise taxes
1073 on alcoholic beverages established in ss. 563.05, 564.06, and
1074 565.12 and the tax on alcoholic beverages, cigarettes, and other
1075 tobacco products established in s. 565.02(9) shall be deposited
1076 into the Alcoholic Beverage and Tobacco Trust Fund to meet the
1077 division's appropriation for the state fiscal year.

1078 (b) The remainder of the funds collected pursuant to ss.
1079 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,
1080 cigarettes, and other tobacco products established in s.
1081 565.02(9) shall be credited to the General Revenue Fund.

1082 (2) The unencumbered balance in the Alcoholic Beverage and
1083 Tobacco Trust Fund at the close of each fiscal year may not



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1084 exceed \$2 million. These funds shall be held in reserve for use
1085 in the event that trust fund revenues are unable to meet the
1086 division's appropriation for the next fiscal year. In the event
1087 of a revenue shortfall, these funds shall be spent pursuant to
1088 subsection (3). Notwithstanding subsection (1), if the
1089 unencumbered balance on June 30 in any fiscal year is less than
1090 \$2 million, the department is authorized to retain the
1091 difference between the June 30 unencumbered balance in the trust
1092 fund and \$2 million from the July collections of state funds
1093 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax
1094 on alcoholic beverages, cigarettes, and other tobacco products
1095 established in s. 565.02(9). Any unencumbered funds in excess of
1096 reserve funds shall be transferred unallocated to the General
1097 Revenue Fund by August 31 of the next fiscal year.

1098 Section 21. Subsection (4) of section 564.06, Florida
1099 Statutes, is amended to read:

1100 564.06 Excise taxes on wines and beverages.—

1101 (4) As to cider, which is made from the normal alcoholic
1102 fermentation of the juice of sound, ripe apples or pears,
1103 including but not limited to flavored, sparkling, or carbonated
1104 cider and cider made from condensed apple or pear must, that
1105 contain not less than one-half of 1 percent of alcohol by volume
1106 and not more than 7 percent of alcohol by volume, there shall be
1107 paid by all manufacturers and distributors a tax at the rate of
1108 \$.89 per gallon. With the sole exception of the excise tax rate,
1109 cider shall be considered wine and shall be subject to the
1110 provisions of this chapter.

1111 Section 22. Subsection (9) of section 565.02, Florida
1112 Statutes, is amended to read:



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1113 565.02 License fees; vendors; clubs; caterers; and others.-

1114 (9)(a) As used in this subsection, the term:

1115 1. "Annual capacity" means an amount equal to the number of
1116 lower berths on a vessel multiplied by the number of
1117 embarkations of that vessel during a calendar year.

1118 2. "Base rate" means an amount equal to the total taxes and
1119 surcharges paid by all permittees pursuant to the Beverage Law
1120 and chapter 210 for sales of alcoholic beverages, cigarettes,
1121 and other tobacco products taking place between January 1, 2015,
1122 and December 31, 2015, inclusive, divided by the sum of the
1123 annual capacities of all vessels permitted pursuant to former s.
1124 565.02(9), Florida Statutes 2015, for calendar year 2015.

1125 3. "Embarkation" means an instance in which a vessel
1126 departs from a port in this state.

1127 4. "Lower berth" means a bed that is:

1128 a. Affixed to a vessel;

1129 b. Not located above another bed in the same cabin; and

1130 c. Located in a cabin not in use by employees of the
1131 operator of the vessel or its contractors.

1132 5. "Quarterly capacity" means an amount equal to the number
1133 of lower berths on a vessel multiplied by the number of
1134 embarkations of that vessel during a calendar quarter.

1135 (b) It is the finding of the Legislature that passenger
1136 vessels engaged exclusively in foreign commerce are susceptible
1137 to a distinct and separate classification for purposes of the
1138 sale of alcoholic beverages, cigarettes, and other tobacco
1139 products under the Beverage Law and chapter 210.

1140 (c) Upon the filing of an application and payment of an
1141 annual fee of \$1,100, the director is authorized to issue a



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1142 permit authorizing the operator, or, if applicable, his or her
1143 concessionaire, of a passenger vessel which has cabin-berth
1144 capacity for at least 75 passengers, and which is engaged
1145 exclusively in foreign commerce, to sell alcoholic beverages,
1146 cigarettes, and other tobacco products on the vessel for
1147 consumption on board only:

1148 1.(a) For no more than ~~During a period not in excess of~~ 24
1149 hours before ~~prior to~~ departure while the vessel is moored at a
1150 dock or wharf in a port of this state; or

1151 2.(b) At any time while the vessel is located in Florida
1152 territorial waters and is in transit to or from international
1153 waters.

1154
1155 One such permit shall be required for each such vessel and shall
1156 name the vessel for which it is issued. No license shall be
1157 required or tax levied by any municipality or county for the
1158 privilege of selling beverages, cigarettes, or other tobacco
1159 products for consumption on board such vessels. The beverages,
1160 cigarettes, or other tobacco products so sold may be purchased
1161 outside the state by the permittee, and the same shall not be
1162 considered as imported for the purposes of s. 561.14(3) solely
1163 because of such sale. The permittee is not required to obtain
1164 its beverages, cigarettes, or other tobacco products from
1165 licensees under the Beverage Law or chapter 210. Each permittee,
1166 ~~but it~~ shall keep a strict account of the quarterly capacity of
1167 each of its vessels ~~all such beverages sold within this state~~
1168 and shall make quarterly ~~monthly~~ reports to the division on
1169 forms prepared and furnished by the division. ~~A permittee who~~
1170 ~~sells on board the vessel beverages withdrawn from United States~~



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1171 ~~Bureau of Customs and Border Protection bonded storage on board~~
1172 ~~the vessel may satisfy such accounting requirement by supplying~~
1173 ~~the division with copies of the appropriate United States Bureau~~
1174 ~~of Customs and Border Protection forms evidencing such~~
1175 ~~withdrawals as importations under United States customs laws.~~

1176 (d) Each Such permittee shall pay to the state a an excise
1177 tax for beverages, cigarettes, and other tobacco products sold
1178 pursuant to this subsection in an amount equal to the base rate
1179 multiplied by the permittee's quarterly capacity during the
1180 calendar quarter, less any tax or surcharge already paid by a
1181 licensed manufacturer or distributor pursuant to the Beverage
1182 Law or chapter 210 on beverages, cigarettes, and other tobacco
1183 products sold by the permittee pursuant to this subsection
1184 during the quarter for which tax is due ~~section, if such excise~~
1185 ~~tax has not previously been paid, in an amount equal to the tax~~
1186 ~~which would be required to be paid on such sales by a licensed~~
1187 ~~manufacturer or distributor.~~

1188 (e) A vendor holding such permit shall pay the tax
1189 quarterly ~~monthly~~ to the division at the same time he or she
1190 furnishes the required report. Such report shall be filed on or
1191 before the 15th day of each calendar quarter ~~month~~ for the
1192 quarterly capacity ~~sales occurring~~ during the previous calendar
1193 quarter ~~month~~.

1194 (f) No later than August 1, 2016, each permittee shall
1195 report the annual capacity for each of its vessels for calendar
1196 year 2015 to the division on forms prepared and furnished by the
1197 division. No later than September 1, 2016, the division shall
1198 calculate the base rate and report it to each permittee. The
1199 base rate shall also be published in the Florida Administrative



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1200 Register and on the department's website. The division may
1201 verify independently the information provided under this
1202 paragraph.

1203 (g) Revenues collected pursuant to this subsection shall be
1204 distributed pursuant to s. 561.121(1).

1205 Section 23. Subsection (1) of section 951.22, Florida
1206 Statutes, is amended to read:

1207 951.22 County detention facilities; contraband articles.—

1208 (1) It is unlawful, except through regular channels as duly
1209 authorized by the sheriff or officer in charge, to introduce
1210 into or possess upon the grounds of any county detention
1211 facility as defined in s. 951.23 or to give to or receive from
1212 any inmate of any such facility wherever said inmate is located
1213 at the time or to take or to attempt to take or send therefrom
1214 any of the following articles which are hereby declared to be
1215 contraband for the purposes of this act, to wit: Any written or
1216 recorded communication; any currency or coin; any article of
1217 food or clothing; any tobacco products as defined in s.
1218 210.25(12) ~~210.25(11)~~; any cigarette as defined in s. 210.01(1);
1219 any cigar; any intoxicating beverage or beverage which causes or
1220 may cause an intoxicating effect; any narcotic, hypnotic, or
1221 excitative drug or drug of any kind or nature, including nasal
1222 inhalators, sleeping pills, barbiturates, and controlled
1223 substances as defined in s. 893.02(4); any firearm or any
1224 instrumentality customarily used or which is intended to be used
1225 as a dangerous weapon; and any instrumentality of any nature
1226 that may be or is intended to be used as an aid in effecting or
1227 attempting to effect an escape from a county facility.

1228 Section 24. Clothing and school supplies; sales tax



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1229 holiday.-

1230 (1) The tax levied under chapter 212, Florida Statutes, may
1231 not be collected during the period from 12:01 a.m. on August 5,
1232 2016, through 11:59 p.m. on August 7, 2016, on the retail sale
1233 of:

1234 (a) Clothing, wallets, or bags, including handbags,
1235 backpacks, fanny packs, and diaper bags, but excluding
1236 briefcases, suitcases, and other garment bags, having a sales
1237 price of \$60 or less per item. As used in this paragraph, the
1238 term "clothing" means:

1239 1. Any article of wearing apparel intended to be worn on or
1240 about the human body, excluding watches, watchbands, jewelry,
1241 umbrellas, and handkerchiefs; and

1242 2. All footwear, excluding skis, swim fins, roller blades,
1243 and skates.

1244 (b) School supplies having a sales price of \$15 or less per
1245 item. As used in this paragraph, the term "school supplies"
1246 means pens, pencils, erasers, crayons, notebooks, notebook
1247 filler paper, legal pads, binders, lunch boxes, construction
1248 paper, markers, folders, poster board, composition books, poster
1249 paper, scissors, cellophane tape, glue or paste, rulers,
1250 computer disks, protractors, compasses, and calculators.

1251 (2) The tax exemptions provided in this section do not
1252 apply to sales within a theme park or entertainment complex as
1253 defined in s. 509.013(9), Florida Statutes, within a public
1254 lodging establishment as defined in s. 509.013(4), Florida
1255 Statutes, or within an airport as defined in s. 330.27(2),
1256 Florida Statutes.

1257 (3) The tax exemptions provided in this section apply at



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1258 the option of a dealer if less than 5 percent of the dealer's
1259 gross sales of tangible personal property in the prior calendar
1260 year are comprised of items that would be exempt under this
1261 section. If a qualifying dealer chooses not to participate in
1262 the tax holiday, by August 1, 2016, the dealer must notify the
1263 Department of Revenue in writing of its election to collect
1264 sales tax during the holiday and must post a copy of that notice
1265 in a conspicuous location at its place of business.

1266 (4) The Department of Revenue may, and all conditions are
1267 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1268 Florida Statutes, to administer this section.

1269 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in
1270 nonrecurring funds is appropriated from the General Revenue Fund
1271 to the Department of Revenue for the purpose of implementing
1272 this section.

1273 Section 25. For the 2016-2017 fiscal year, the sum of
1274 \$100,374 in nonrecurring funds is appropriated from the General
1275 Revenue Fund to the Department of Revenue for the purpose of
1276 implementing ss. 220.03, 220.13, 220.222, 220.241, 220.33, and
1277 220.34, as amended by this act.

1278 Section 26. Except as otherwise expressly provided in this
1279 act and except for this section, which shall take effect upon
1280 this act becoming a law, this act shall take effect July 1,
1281 2016.

1282
1283 ===== T I T L E A M E N D M E N T =====

1284 And the title is amended as follows:

1285 Delete everything before the enacting clause
1286 and insert:



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1287 A bill to be entitled
1288 An act relating to taxation; amending s. 125.0104,
1289 F.S.; specifying additional uses for revenues received
1290 from tourist development taxes for certain coastal
1291 counties; conforming a cross-reference; amending s.
1292 196.012, F.S.; revising definitions related to certain
1293 businesses; amending s. 196.1995, F.S.; revising an
1294 economic development ad valorem tax exemption for
1295 certain enterprise zone businesses; providing
1296 applicability of the exemption to data centers;
1297 providing retroactive applicability for certain
1298 provisions; amending s. 201.15, F.S.; revising a date
1299 relating to the payment of debt service for certain
1300 bonds; amending s. 206.9825, F.S.; revising
1301 eligibility criteria for wholesalers and terminal
1302 suppliers to receive aviation fuel tax refunds or
1303 credits of previously paid excise taxes; providing for
1304 future repeal of such refunds or credits; revising the
1305 rate of the excise tax on certain aviation fuels on a
1306 specified date; amending s. 210.13, F.S.; providing
1307 procedures to be used when a person, other than a
1308 dealer, is required but fails to remit certain taxes;
1309 amending s. 210.25, F.S.; revising definitions related
1310 to tobacco; amending s. 212.05, F.S.; clarifying the
1311 requirements for the exemption from tax on certain
1312 sales of aircraft that will be registered in a foreign
1313 jurisdiction; amending s. 212.06, F.S.; reducing by a
1314 specified percentage over time an indexed tax on
1315 manufactured asphalt used for a government public



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1316 works project; exempting such manufactured asphalt
1317 from the indexed tax beginning on a specified date;
1318 amending s. 212.08, F.S.; exempting the sales of food
1319 or drinks by certain qualified veterans'
1320 organizations; revising definitions regarding certain
1321 industrial machinery and equipment; removing the
1322 expiration date on the exemption for purchases of
1323 certain machinery and equipment; revising the
1324 definition of the term "eligible manufacturing
1325 business" for purposes of qualification for the sales
1326 and use tax exemption; providing definitions for
1327 certain postharvest machinery and equipment,
1328 postharvest activities, and eligible postharvest
1329 activity businesses; providing an exemption for the
1330 purchase of such machinery and equipment; amending s.
1331 220.03, F.S.; adopting the 2016 version of the
1332 Internal Revenue Code; providing retroactive
1333 applicability; amending s. 220.13, F.S.; incorporating
1334 a reference to a recent federal act into state law for
1335 the purpose of defining the term "adjusted federal
1336 income"; revising the treatment by this state of
1337 certain depreciation of assets allowed for federal
1338 income tax purposes; providing retroactive
1339 applicability; authorizing the Department of Revenue
1340 to adopt emergency rules; providing for expiration;
1341 amending s. 220.222, F.S.; revising due dates for
1342 partnership information returns and corporate tax
1343 returns; amending s. 220.241, F.S.; revising due dates
1344 to file a declaration of estimated corporate income



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1345 tax; amending s. 220.33, F.S.; revising the due date
1346 of estimated payments of corporate income tax;
1347 amending s. 220.34, F.S.; revising the dates for
1348 purposes of calculating interest and penalties on
1349 underpayments of estimated corporate income tax;
1350 amending s. 561.121, F.S.; requiring that certain
1351 taxes related to alcoholic beverages and tobacco
1352 products sold on cruise ships be deposited into
1353 specified funds; amending s. 564.06, F.S.; specifying
1354 the excise tax that is applicable to cider made from
1355 pears; amending s. 565.02, F.S.; creating an
1356 alternative method of taxation for alcoholic beverages
1357 and tobacco products sold on certain cruise ships;
1358 requiring the reporting of certain information by each
1359 permittee for purposes of determining the base rate
1360 applicable to the taxpayers; authorizing the Division
1361 of Alcoholic Beverages and Tobacco within the
1362 Department of Business and Professional Regulation to
1363 independently verify certain reported information;
1364 amending s. 951.22, F.S.; conforming a cross-
1365 reference; providing an exemption from the sales and
1366 use tax for the retail sale of certain clothes and
1367 school supplies during a specified period; providing
1368 exceptions; authorizing certain dealers to elect not
1369 to participate in such tax exemptions; providing
1370 requirements for such dealers; authorizing the
1371 Department of Revenue to adopt emergency rules;
1372 providing appropriations; providing effective dates.