



1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; specifying additional uses for revenues received
 4 from tourist development taxes for certain coastal
 5 counties; conforming a cross-reference; amending s.
 6 196.012, F.S.; revising definitions related to certain
 7 businesses; amending s. 196.1995, F.S.; revising an
 8 economic development ad valorem tax exemption for
 9 certain enterprise zone businesses; providing
 10 applicability of the exemption to data centers;
 11 providing retroactive applicability for certain
 12 provisions; amending s. 201.15, F.S.; revising a date
 13 relating to the payment of debt service for certain
 14 bonds; amending s. 206.9825, F.S.; revising
 15 eligibility criteria for wholesalers and terminal
 16 suppliers to receive aviation fuel tax refunds or
 17 credits of previously paid excise taxes; providing for
 18 future repeal of such refunds or credits; revising the
 19 rate of the excise tax on certain aviation fuels on a
 20 specified date; amending s. 210.13, F.S.; providing
 21 procedures to be used when a person, other than a
 22 dealer, is required but fails to remit certain taxes;
 23 amending s. 210.25, F.S.; revising definitions related
 24 to tobacco; amending s. 212.05, F.S.; clarifying the
 25 requirements for the exemption from tax on certain
 26 sales of aircraft that will be registered in a foreign



27 jurisdiction; amending s. 212.06, F.S.; reducing by a
28 specified percentage over time an indexed tax on
29 manufactured asphalt used for a government public
30 works project; exempting such manufactured asphalt
31 from the indexed tax beginning on a specified date;
32 amending s. 212.08, F.S.; exempting the sales of food
33 or drinks by certain qualified veterans'
34 organizations; revising definitions regarding certain
35 industrial machinery and equipment; removing the
36 expiration date on the exemption for purchases of
37 certain machinery and equipment; revising the
38 definition of the term "eligible manufacturing
39 business" for purposes of qualification for the sales
40 and use tax exemption; providing definitions for
41 certain postharvest machinery and equipment,
42 postharvest activities, and eligible postharvest
43 activity businesses; providing an exemption for the
44 purchase of such machinery and equipment; amending s.
45 220.03, F.S.; adopting the 2016 version of the
46 Internal Revenue Code; providing retroactive
47 applicability; amending s. 220.13, F.S.; incorporating
48 a reference to a recent federal act into state law for
49 the purpose of defining the term "adjusted federal
50 income"; revising the treatment by this state of
51 certain depreciation of assets allowed for federal
52 income tax purposes; providing retroactive



53 applicability; authorizing the Department of Revenue
54 to adopt emergency rules; providing for expiration;
55 amending s. 220.222, F.S.; revising due dates for
56 partnership information returns and corporate tax
57 returns; amending s. 220.241, F.S.; revising due dates
58 to file a declaration of estimated corporate income
59 tax; amending s. 220.33, F.S.; revising the due date
60 of estimated payments of corporate income tax;
61 amending s. 220.34, F.S.; revising the dates for
62 purposes of calculating interest and penalties on
63 underpayments of estimated corporate income tax;
64 amending s. 561.121, F.S.; requiring that certain
65 taxes related to alcoholic beverages and tobacco
66 products sold on cruise ships be deposited into
67 specified funds; amending s. 564.06, F.S.; specifying
68 the excise tax that is applicable to cider made from
69 pears; amending s. 565.02, F.S.; creating an
70 alternative method of taxation for alcoholic beverages
71 and tobacco products sold on certain cruise ships;
72 requiring the reporting of certain information by each
73 permittee for purposes of determining the base rate
74 applicable to the taxpayers; authorizing the Division
75 of Alcoholic Beverages and Tobacco within the
76 Department of Business and Professional Regulation to
77 independently verify certain reported information;
78 amending s. 951.22, F.S.; conforming a cross-



79 reference; providing an exemption from the sales and
 80 use tax for the retail sale of certain clothes and
 81 school supplies during a specified period; providing
 82 exceptions; authorizing certain dealers to elect not
 83 to participate in such tax exemptions; providing
 84 requirements for such dealers; authorizing the
 85 Department of Revenue to adopt emergency rules;
 86 providing appropriations; providing effective dates.

87
 88 Be It Enacted by the Legislature of the State of Florida:

89
 90 Section 1. Paragraph (c) of subsection (5) of section
 91 125.0104, Florida Statutes, is redesignated as paragraph (d),
 92 present paragraph (d) of that subsection is amended, and a new
 93 paragraph (c) is added to that subsection, to read:

94 125.0104 Tourist development tax; procedure for levying;
 95 authorized uses; referendum; enforcement.—

96 (5) AUTHORIZED USES OF REVENUE.—

97 (c) A county located adjacent to the Gulf of Mexico or the
 98 Atlantic Ocean, except a county that receives revenue from taxes
 99 levied pursuant to s. 125.0108, which meets the following
 100 criteria may use up to 10 percent of the tax revenue received
 101 pursuant to this section to reimburse expenses incurred in
 102 providing public safety services, including emergency medical
 103 services as defined in s. 401.107(3), and law enforcement
 104 services, which are needed to address impacts related to



105 increased tourism and visitors to an area. However, if taxes
106 collected pursuant to this section are used to reimburse
107 emergency medical services or public safety services for tourism
108 or special events, the governing board of a county or
109 municipality may not use such taxes to supplant the normal
110 operating expenses of an emergency medical services department,
111 a fire department, a sheriff's office, or a police department.
112 To receive reimbursement, the county must:

- 113 1. Generate a minimum of \$10 million in annual proceeds
114 from any tax, or any combination of taxes, authorized to be
115 levied pursuant to this section;
116 2. Have at least three municipalities; and
117 3. Have an estimated population of less than 225,000,
118 according to the most recent population estimate prepared
119 pursuant to s. 186.901, excluding the inmate population.

120
121 The board of county commissioners must by majority vote approve
122 reimbursement made pursuant to this paragraph upon receipt of a
123 recommendation from the tourist development council.

124 (e)-(d) Any use of the local option tourist development tax
125 revenues collected pursuant to this section for a purpose not
126 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
127 paragraphs (a)-(d) paragraph (a), paragraph (b), or paragraph
128 (e) of this subsection is expressly prohibited.

129 Section 2. Effective upon this act becoming a law,
130 paragraph (b) of subsection (14) and paragraph (b) of subsection



131 (15) of section 196.012, Florida Statutes, are amended to read:
132 196.012 Definitions.—For the purpose of this chapter, the
133 following terms are defined as follows, except where the context
134 clearly indicates otherwise:

135 (14) "New business" means:

136 (b) Any business or organization located in an area that
137 was designated as an enterprise zone pursuant to chapter 290 as
138 of December 30, 2015, or brownfield area that first begins
139 operation on a site clearly separate from any other commercial
140 or industrial operation owned by the same business or
141 organization.

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

143 (b) Any business or organization located in an area that
144 was designated as an enterprise zone pursuant to chapter 290 as
145 of December 30, 2015, or brownfield area that increases
146 operations on a site located within the same zone or area
147 colocated with a commercial or industrial operation owned by the
148 same business or organization under common control with the same
149 business or organization.

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

153 196.1995 Economic development ad valorem tax exemption.—

154 (5) Upon a majority vote in favor of such authority, the
155 board of county commissioners or the governing authority of the
156 municipality, at its discretion, by ordinance may exempt from ad



157 | valorem taxation up to 100 percent of the assessed value of all
158 | improvements to real property made by or for the use of a new
159 | business and of all tangible personal property of such new
160 | business, or up to 100 percent of the assessed value of all
161 | added improvements to real property made to facilitate the
162 | expansion of an existing business and of the net increase in all
163 | tangible personal property acquired to facilitate such expansion
164 | of an existing business. To qualify for this exemption, the
165 | improvements to real property must be made or the tangible
166 | personal property must be added or increased after approval by
167 | motion or resolution of the local governing body, subject to
168 | ordinance adoption or on or after the day the ordinance is
169 | adopted. However, if the authority to grant exemptions is
170 | approved in a referendum in which the ballot question contained
171 | in subsection (3) appears on the ballot, the authority of the
172 | board of county commissioners or the governing authority of the
173 | municipality to grant exemptions is limited solely to new
174 | businesses and expansions of existing businesses that are
175 | located in an area which was designated as an enterprise zone
176 | pursuant to chapter 290 as of December 30, 2015, or in a
177 | brownfield area. New businesses and expansions of existing
178 | businesses located in an area that was designated as an
179 | enterprise zone pursuant to chapter 290 as of December 30, 2015,
180 | but is not in a brownfield area, may qualify for the ad valorem
181 | tax exemption only if approved by motion or resolution of the
182 | local governing body, subject to ordinance adoption, or by



183 ordinance, enacted before December 31, 2015. Property acquired
184 to replace existing property shall not be considered to
185 facilitate a business expansion. All data center equipment for a
186 data center shall be exempt from ad valorem taxation for the
187 term of the approved exemption. The exemption applies only to
188 taxes levied by the respective unit of government granting the
189 exemption. The exemption does not apply, however, to taxes
190 levied for the payment of bonds or to taxes authorized by a vote
191 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
192 State Constitution. Any such exemption shall remain in effect
193 for up to 10 years with respect to any particular facility, or
194 up to 20 years for a data center, regardless of any change in
195 the authority of the county or municipality to grant such
196 exemptions or the expiration of the Enterprise Zone Act pursuant
197 to chapter 290. The exemption shall not be prolonged or extended
198 by granting exemptions from additional taxes or by virtue of any
199 reorganization or sale of the business receiving the exemption.

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

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

205 (b) The total amount of revenue available to the county or
206 municipality from ad valorem tax sources for the current fiscal
207 year, the total amount of revenue lost to the county or
208 municipality for the current fiscal year by virtue of economic



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209 development ad valorem tax exemptions currently in effect, and
210 the estimated revenue loss to the county or municipality for the
211 current fiscal year attributable to the exemption of the
212 business named in the ordinance;

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

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

219 Section 4. The amendments made by this act to ss. 196.012
220 and 196.1995, Florida Statutes, which relate to the ad valorem
221 tax exemption for certain enterprise zone businesses are
222 remedial in nature and apply retroactively to December 31, 2015,
223 and the amendments to s. 196.1995, Florida Statutes, made by
224 this act which relate to the ad valorem tax exemption for data
225 center equipment apply upon this act becoming a law.

226 Section 5. Section 201.15, Florida Statutes, is amended to
227 read:

228 201.15 Distribution of taxes collected.—All taxes
229 collected under this chapter are hereby pledged and shall be
230 first made available to make payments when due on bonds issued
231 pursuant to s. 215.618 or s. 215.619, or any other bonds
232 authorized to be issued on a parity basis with such bonds. Such
233 pledge and availability for the payment of these bonds shall
234 have priority over any requirement for the payment of service



235 charges or costs of collection and enforcement under this
236 section. All taxes collected under this chapter, except taxes
237 distributed to the Land Acquisition Trust Fund pursuant to
238 subsections (1) and (2), are subject to the service charge
239 imposed in s. 215.20(1). Before distribution pursuant to this
240 section, the Department of Revenue shall deduct amounts
241 necessary to pay the costs of the collection and enforcement of
242 the tax levied by this chapter. The costs and service charge may
243 not be levied against any portion of taxes pledged to debt
244 service on bonds to the extent that the costs and service charge
245 are required to pay any amounts relating to the bonds. All of
246 the costs of the collection and enforcement of the tax levied by
247 this chapter and the service charge shall be available and
248 transferred to the extent necessary to pay debt service and any
249 other amounts payable with respect to bonds authorized before
250 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant
251 to this section. All taxes remaining after deduction of costs
252 shall be distributed as follows:

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

258 (2) If the amounts deposited pursuant to subsection (1)
259 are less than 33 percent of all taxes collected after first
260 deducting the costs of collection, an amount equal to 33 percent



261 of all taxes collected after first deducting the costs of
262 collection, minus the amounts deposited pursuant to subsection
263 (1), shall be deposited into the Land Acquisition Trust Fund.

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

266 (a) Payment of debt service or funding of debt service
267 reserve funds, rebate obligations, or other amounts payable with
268 respect to Florida Forever bonds issued pursuant to s. 215.618.
269 The amount used for such purposes may not exceed \$300 million in
270 each fiscal year. It is the intent of the Legislature that all
271 bonds issued to fund the Florida Forever Act be retired by
272 December 31, 2040. Except for bonds issued to refund previously
273 issued bonds, no series of bonds may be issued pursuant to this
274 paragraph unless such bonds are approved and the debt service
275 for the remainder of the fiscal year in which the bonds are
276 issued is specifically appropriated in the General
277 Appropriations Act.

278 (b) Payment of debt service or funding of debt service
279 reserve funds, rebate obligations, or other amounts due with
280 respect to Everglades restoration bonds issued pursuant to s.
281 215.619. Taxes distributed under paragraph (a) and this
282 paragraph must be collectively distributed on a pro rata basis
283 when the available moneys under this subsection are not
284 sufficient to cover the amounts required under paragraph (a) and
285 this paragraph.

286



287 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 288 and ratably secured by moneys distributable to the Land
 289 Acquisition Trust Fund.

290 (4) After the required distributions to the Land
 291 Acquisition Trust Fund pursuant to subsections (1) and (2) and
 292 deduction of the service charge imposed pursuant to s.
 293 215.20(1), the remainder shall be distributed as follows:

294 (a) The lesser of 24.18442 percent of the remainder or
 295 \$541.75 million in each fiscal year shall be paid into the State
 296 Treasury to the credit of the State Transportation Trust Fund.
 297 Of such funds, \$75 million for each fiscal year shall be
 298 transferred to the State Economic Enhancement and Development
 299 Trust Fund within the Department of Economic Opportunity.
 300 Notwithstanding any other law, the remaining amount credited to
 301 the State Transportation Trust Fund shall be used for:

302 1. Capital funding for the New Starts Transit Program,
 303 authorized by Title 49, U.S.C. s. 5309 and specified in s.
 304 341.051, in the amount of 10 percent of the funds;

305 2. The Small County Outreach Program specified in s.
 306 339.2818, in the amount of 10 percent of the funds;

307 3. The Strategic Intermodal System specified in ss.
 308 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
 309 of the funds after deduction of the payments required pursuant
 310 to subparagraphs 1. and 2.; and

311 4. The Transportation Regional Incentive Program specified
 312 in s. 339.2819, in the amount of 25 percent of the funds after



313 deduction of the payments required pursuant to subparagraphs 1.
314 and 2. The first \$60 million of the funds allocated pursuant to
315 this subparagraph shall be allocated annually to the Florida
316 Rail Enterprise for the purposes established in s. 341.303(5).

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

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

325 (c) Eleven and twenty-four hundredths percent of the
326 remainder in each fiscal year shall be paid into the State
327 Treasury to the credit of the State Housing Trust Fund. Of such
328 funds, the first \$35 million shall be transferred annually,
329 subject to any distribution required under subsection (5), to
330 the State Economic Enhancement and Development Trust Fund within
331 the Department of Economic Opportunity. The remainder shall be
332 used as follows:

333 1. Half of that amount shall be used for the purposes for
334 which the State Housing Trust Fund was created and exists by
335 law.

336 2. Half of that amount shall be paid into the State
337 Treasury to the credit of the Local Government Housing Trust
338 Fund and used for the purposes for which the Local Government



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339 Housing Trust Fund was created and exists by law.

340 (d) Twelve and ninety-three hundredths percent of the
341 remainder in each fiscal year shall be paid into the State
342 Treasury to the credit of the State Housing Trust Fund. Of such
343 funds, the first \$40 million shall be transferred annually,
344 subject to any distribution required under subsection (5), to
345 the State Economic Enhancement and Development Trust Fund within
346 the Department of Economic Opportunity. The remainder shall be
347 used as follows:

348 1. Twelve and one-half percent of that amount shall be
349 deposited into the State Housing Trust Fund and expended by the
350 Department of Economic Opportunity and the Florida Housing
351 Finance Corporation for the purposes for which the State Housing
352 Trust Fund was created and exists by law.

353 2. Eighty-seven and one-half percent of that amount shall
354 be distributed to the Local Government Housing Trust Fund and
355 used for the purposes for which the Local Government Housing
356 Trust Fund was created and exists by law. Funds from this
357 category may also be used to provide for state and local
358 services to assist the homeless.

359 (e) The lesser of 0.017 percent of the remainder or
360 \$300,000 in each fiscal year shall be paid into the State
361 Treasury to the credit of the General Inspection Trust Fund to
362 be used to fund oyster management and restoration programs as
363 provided in s. 379.362(3).

364 (5) Distributions to the State Housing Trust Fund pursuant



365 to paragraphs (4)(c) and (d) must be sufficient to cover amounts
366 required to be transferred to the Florida Affordable Housing
367 Guarantee Program's annual debt service reserve and guarantee
368 fund pursuant to s. 420.5092(6)(a) and (b) up to the amount
369 required to be transferred to such reserve and fund based on the
370 percentage distribution of documentary stamp tax revenues to the
371 State Housing Trust Fund which is in effect in the 2004-2005
372 fiscal year.

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

376 Section 6. Paragraph (b) of subsection (1) of section
377 206.9825, Florida Statutes, is amended to read:

378 206.9825 Aviation fuel tax.—

379 (1)

380 (b) Any licensed wholesaler or terminal supplier that
381 delivers aviation fuel to an air carrier offering
382 transcontinental jet service and that, after January 1, 1996,
383 but before July 1, 2016, increases the air carrier's Florida
384 workforce by more than 1,000 ~~1000~~ percent and by 250 or more
385 full-time equivalent employee positions, may receive a credit or
386 refund as the ultimate vendor of the aviation fuel for the 6.9
387 cents excise tax previously paid, provided that the air carrier
388 has no facility for fueling highway vehicles from the tank in
389 which the aviation fuel is stored. In calculating the new or
390 additional Florida full-time equivalent employee positions, any



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391 full-time equivalent employee positions of parent or subsidiary
392 corporations which existed before January 1, 1996, shall not be
393 counted toward reaching the Florida employment increase
394 thresholds. The refund allowed under this paragraph is in
395 furtherance of the goals and policies of the State Comprehensive
396 Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,
397 4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.

398 Section 7. Effective July 1, 2019, section 206.9825,
399 Florida Statutes, as amended by this act, is amended to read:

400 206.9825 Aviation fuel tax.—

401 (1) (a) Except as otherwise provided in this part, an
402 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is
403 imposed upon every gallon of aviation fuel sold in this state,
404 or brought into this state for use, upon which such tax has not
405 been paid or the payment thereof has not been lawfully assumed
406 by some person handling the same in this state. Fuel taxed
407 pursuant to this part is ~~shall not be~~ subject to the taxes
408 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),
409 and (d).

410 ~~(b) Any licensed wholesaler or terminal supplier that~~
411 ~~delivers aviation fuel to an air carrier offering~~
412 ~~transcontinental jet service and that, after January 1, 1996,~~
413 ~~but before July 1, 2016, increases the air carrier's Florida~~
414 ~~workforce by more than 1,000 percent and by 250 or more full-~~
415 ~~time equivalent employee positions, may receive a credit or~~
416 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~



417 ~~cents excise tax previously paid, provided that the air carrier~~
418 ~~has no facility for fueling highway vehicles from the tank in~~
419 ~~which the aviation fuel is stored. In calculating the new or~~
420 ~~additional Florida full-time equivalent employee positions, any~~
421 ~~full-time equivalent employee positions of parent or subsidiary~~
422 ~~corporations which existed before January 1, 1996, shall not be~~
423 ~~counted toward reaching the Florida employment increase~~
424 ~~thresholds. The refund allowed under this paragraph is in~~
425 ~~furtherance of the goals and policies of the State Comprehensive~~
426 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~
427 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

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

434 ~~(d) The exemption taken by credit or refund pursuant to~~
435 ~~paragraph (b) shall apply only under the terms and conditions~~
436 ~~set forth therein. If any part of that paragraph is judicially~~
437 ~~declared to be unconstitutional or invalid, the validity of any~~
438 ~~provisions taxing aviation fuel shall not be affected and all~~
439 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
440 ~~as if the exemption was never enacted. Every person benefiting~~
441 ~~from such exemption shall be liable for and make payment of all~~
442 ~~taxes for which a credit or refund was granted.~~



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

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

451 b. Offers a graduate program in aeronautical or aerospace
452 engineering or offers flight training through a school of
453 aeronautics or college of aviation.

454 2. A licensed wholesaler or terminal supplier that sells
455 aviation fuel to a college or university qualified under this
456 paragraph and that does not collect the aviation fuel tax from
457 the college or university on such sale may receive an ultimate
458 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously
459 paid on the aviation fuel delivered to such college or
460 university.

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

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



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

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

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

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

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

492 (5) Any licensed wholesaler or terminal supplier that
493 delivers undyed kerosene to a retail dealer not licensed as a
494 wholesaler or terminal supplier for sale as a home heating or



495 cooking fuel may receive a credit or refund as the ultimate
496 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax
497 previously paid, provided the retail dealer has no facility for
498 fueling highway vehicles from the tank in which the kerosene is
499 stored.

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

502 Section 8. Section 210.13, Florida Statutes, is amended to
503 read:

504 210.13 Determination of tax on failure to file a return.—
505 If a dealer or other person required to remit the tax under this
506 part fails to file any return required under this part, or,
507 having filed an incorrect or insufficient return, fails to file
508 a correct or sufficient return, as the case may require, within
509 10 days after the giving of notice to the dealer or other person
510 by the Division of Alcoholic Beverages and Tobacco that such
511 return or corrected or sufficient return is required, the
512 division shall determine the amount of tax due by such dealer or
513 other person any time within 3 years after the making of the
514 earliest sale included in such determination and give written
515 notice of such determination to such dealer or other person.
516 Such a determination shall finally and irrevocably fix the tax
517 unless the dealer or other person against whom it is assessed
518 ~~shall~~, within 30 days after the giving of notice of such
519 determination, applies ~~apply~~ to the division for a hearing.
520 Judicial review shall not be granted unless the amount of tax



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521 | stated in the decision, with penalties thereon, if any, is ~~shall~~
522 | ~~have been~~ first deposited with the division, and an undertaking
523 | or bond filed in the court in which such cause may be pending in
524 | such amount and with such sureties as the court shall approve,
525 | conditioned that if such proceeding be dismissed or the decision
526 | of the division confirmed, the applicant for review will pay all
527 | costs and charges which may accrue against the applicant in the
528 | prosecution of the proceeding. At the option of the applicant,
529 | such undertaking or bond may be in an additional sum sufficient
530 | to cover the tax, penalties, costs, and charges aforesaid, in
531 | which event the applicant shall not be required to pay such tax
532 | and penalties precedent to the granting of such review by such
533 | court.

534 | Section 9. Subsections (1) through (13) of section 210.25,
535 | Florida Statutes, are renumbered as subsections (2) through
536 | (14), respectively, a new subsection (1) is added to that
537 | section, and present subsection (13) of that section is amended,
538 | to read:

539 | 210.25 Definitions.—As used in this part:

540 | (1) "Affiliate" means a manufacturer or other person that
541 | directly or indirectly, through one or more intermediaries,
542 | controls or is controlled by a distributor or that is under
543 | common control with a distributor.

544 | (14)-(13) "Wholesale sales price" means the sum of:

545 | (a) The full price paid by the distributor to acquire the
546 | tobacco products, including charges by the seller for the cost



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547 of materials, the cost of labor and service, charges for
548 transportation and delivery, the federal excise tax, and any
549 other charge, even if the charge is listed as a separate item on
550 the invoice paid by the ~~established price for which a~~
551 ~~manufacturer sells a tobacco product to a distributor, exclusive~~
552 ~~of any diminution by volume or other discounts,~~ including a
553 discount provided to a distributor by an affiliate; and

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

557 Section 10. Paragraph (a) of subsection (1) of section
558 212.05, Florida Statutes, is amended to read:

559 212.05 Sales, storage, use tax.—It is hereby declared to
560 be the legislative intent that every person is exercising a
561 taxable privilege who engages in the business of selling
562 tangible personal property at retail in this state, including
563 the business of making mail order sales, or who rents or
564 furnishes any of the things or services taxable under this
565 chapter, or who stores for use or consumption in this state any
566 item or article of tangible personal property as defined herein
567 and who leases or rents such property within the state.

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

571 (a)1.a. At the rate of 6 percent of the sales price of
572 each item or article of tangible personal property when sold at



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573 retail in this state, computed on each taxable sale for the
574 purpose of remitting the amount of tax due the state, and
575 including each and every retail sale.

576 b. Each occasional or isolated sale of an aircraft, boat,
577 mobile home, or motor vehicle of a class or type which is
578 required to be registered, licensed, titled, or documented in
579 this state or by the United States Government shall be subject
580 to tax at the rate provided in this paragraph. The department
581 shall by rule adopt any nationally recognized publication for
582 valuation of used motor vehicles as the reference price list for
583 any used motor vehicle which is required to be licensed pursuant
584 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
585 party to an occasional or isolated sale of such a vehicle
586 reports to the tax collector a sales price which is less than 80
587 percent of the average loan price for the specified model and
588 year of such vehicle as listed in the most recent reference
589 price list, the tax levied under this paragraph shall be
590 computed by the department on such average loan price unless the
591 parties to the sale have provided to the tax collector an
592 affidavit signed by each party, or other substantial proof,
593 stating the actual sales price. Any party to such sale who
594 reports a sales price less than the actual sales price is guilty
595 of a misdemeanor of the first degree, punishable as provided in
596 s. 775.082 or s. 775.083. The department shall collect or
597 attempt to collect from such party any delinquent sales taxes.
598 In addition, such party shall pay any tax due and any penalty



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

603 2. This paragraph does not apply to the sale of a boat or
604 aircraft by or through a registered dealer under this chapter to
605 a purchaser who, at the time of taking delivery, is a
606 nonresident of this state, does not make his or her permanent
607 place of abode in this state, and is not engaged in carrying on
608 in this state any employment, trade, business, or profession in
609 which the boat or aircraft will be used in this state, or is a
610 corporation none of the officers or directors of which is a
611 resident of, or makes his or her permanent place of abode in,
612 this state, or is a noncorporate entity that has no individual
613 vested with authority to participate in the management,
614 direction, or control of the entity's affairs who is a resident
615 of, or makes his or her permanent abode in, this state. For
616 purposes of this exemption, either a registered dealer acting on
617 his or her own behalf as seller, a registered dealer acting as
618 broker on behalf of a seller, or a registered dealer acting as
619 broker on behalf of the purchaser may be deemed to be the
620 selling dealer. This exemption shall not be allowed unless:

621 a. The purchaser removes a qualifying boat, as described
622 in sub-subparagraph f., from the state within 90 days after the
623 date of purchase or extension, or the purchaser removes a
624 nonqualifying boat or an aircraft from this state within 10 days



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625 after the date of purchase or, when the boat or aircraft is
626 repaired or altered, within 20 days after completion of the
627 repairs or alterations; or if the aircraft will be registered in
628 a foreign jurisdiction and:

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

632 (II) The purchaser removes the aircraft from the state to
633 a foreign jurisdiction within 10 days after the date the
634 aircraft is registered by the applicable foreign airworthiness
635 authority; and

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

638
639 For purposes of this sub-subparagraph, the term "foreign
640 jurisdiction" means any jurisdiction outside of the United
641 States or any of its territories;

642 b. The purchaser, within 30 days from the date of
643 departure, provides ~~shall provide~~ the department with written
644 proof that the purchaser licensed, registered, titled, or
645 documented the boat or aircraft outside the state. If such
646 written proof is unavailable, within 30 days the purchaser shall
647 provide proof that the purchaser applied for such license,
648 title, registration, or documentation. The purchaser shall
649 forward to the department proof of title, license, registration,
650 or documentation upon receipt;



651 c. The purchaser, within 10 days of removing the boat or
652 aircraft from Florida, furnishes ~~shall furnish~~ the department
653 with proof of removal in the form of receipts for fuel, dockage,
654 slippage, tie-down, or hangaring from outside of Florida. The
655 information so provided must clearly and specifically identify
656 the boat or aircraft;

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

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

664 f. Unless the nonresident purchaser of a boat of 5 net
665 tons of admeasurement or larger intends to remove the boat from
666 this state within 10 days after the date of purchase or when the
667 boat is repaired or altered, within 20 days after completion of
668 the repairs or alterations, the nonresident purchaser applies
669 ~~shall apply~~ to the selling dealer for a decal which authorizes
670 90 days after the date of purchase for removal of the boat. The
671 nonresident purchaser of a qualifying boat may apply to the
672 selling dealer within 60 days after the date of purchase for an
673 extension decal that authorizes the boat to remain in this state
674 for an additional 90 days, but not more than a total of 180
675 days, before the nonresident purchaser is required to pay the
676 tax imposed by this chapter. The department is authorized to



677 issue decals in advance to dealers. The number of decals issued
678 in advance to a dealer shall be consistent with the volume of
679 the dealer's past sales of boats which qualify under this sub-
680 subparagraph. The selling dealer or his or her agent shall mark
681 and affix the decals to qualifying boats in the manner
682 prescribed by the department, before ~~prior to~~ delivery of the
683 boat.

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

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

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

692 (IV) The department is authorized to require dealers who
693 purchase decals to file reports with the department and may
694 prescribe all necessary records by rule. All such records are
695 subject to inspection by the department.

696 (V) Any dealer or his or her agent who issues a decal
697 falsely, fails to affix a decal, mismarks the expiration date of
698 a decal, or fails to properly account for decals will be
699 considered prima facie to have committed a fraudulent act to
700 evade the tax and will be liable for payment of the tax plus a
701 mandatory penalty of 200 percent of the tax, and shall be liable
702 for fine and punishment as provided by law for a conviction of a



703 | misdemeanor of the first degree, as provided in s. 775.082 or s.
 704 | 775.083.

705 | (VI) Any nonresident purchaser of a boat who removes a
 706 | decal before ~~prior to~~ permanently removing the boat from the
 707 | state, or defaces, changes, modifies, or alters a decal in a
 708 | manner affecting its expiration date before ~~prior to~~ its
 709 | expiration, or who causes or allows the same to be done by
 710 | another, will be considered prima facie to have committed a
 711 | fraudulent act to evade the tax and will be liable for payment
 712 | of the tax plus a mandatory penalty of 200 percent of the tax,
 713 | and shall be liable for fine and punishment as provided by law
 714 | for a conviction of a misdemeanor of the first degree, as
 715 | provided in s. 775.082 or s. 775.083.

716 | (VII) The department is authorized to adopt rules
 717 | necessary to administer and enforce this subparagraph and to
 718 | publish the necessary forms and instructions.

719 | (VIII) The department is hereby authorized to adopt
 720 | emergency rules pursuant to s. 120.54(4) to administer and
 721 | enforce the provisions of this subparagraph.

722 |
 723 | If the purchaser fails to remove the qualifying boat from this
 724 | state within the maximum 180 days after purchase or a
 725 | nonqualifying boat or an aircraft from this state within 10 days
 726 | after purchase or, when the boat or aircraft is repaired or
 727 | altered, within 20 days after completion of such repairs or
 728 | alterations, or permits the boat or aircraft to return to this



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729 state within 6 months from the date of departure, except as
730 provided in s. 212.08(7)(fff), or if the purchaser fails to
731 furnish the department with any of the documentation required by
732 this subparagraph within the prescribed time period, the
733 purchaser shall be liable for use tax on the cost price of the
734 boat or aircraft and, in addition thereto, payment of a penalty
735 to the Department of Revenue equal to the tax payable. This
736 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
737 The maximum 180-day period following the sale of a qualifying
738 boat tax-exempt to a nonresident may not be tolled for any
739 reason.

740 Section 11. Paragraph (c) of subsection (1) of section
741 212.06, Florida Statutes, is amended to read:

742 212.06 Sales, storage, use tax; collectible from dealers;
743 "dealer" defined; dealers to collect from purchasers;
744 legislative intent as to scope of tax.—

745 (1)

746 (c)1. Notwithstanding the provisions of paragraph (b), the
747 use tax on asphalt manufactured for one's own use shall be
748 calculated with respect to paragraph (b) only upon the cost of
749 materials which become a component part or which are an
750 ingredient of the finished asphalt and upon the cost of the
751 transportation of such components and ingredients. In addition,
752 an indexed tax of 38 cents per ton of such manufactured asphalt
753 shall be due at the same time and in the same manner as taxes
754 due pursuant to paragraph (b). Beginning July 1, 1989, the



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755 indexed tax shall be adjusted each July 1 to an amount, rounded
756 to the nearest cent, equal to the product of 38 cents multiplied
757 by a fraction, the numerator of which is the annual average of
758 the "materials and components for construction" series of the
759 producer price index, as calculated and published by the United
760 States Department of Labor, Bureau of Statistics, for the
761 previous calendar year, and the denominator of which is the
762 annual average of said series for calendar year 1988.

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

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

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

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

779 e. Beginning July 1, 2018, manufactured asphalt used for
780 any federal, state, or local government public works project



781 shall be exempt from the indexed tax imposed by this paragraph.

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

784 212.08 Sales, rental, use, consumption, distribution, and
785 storage tax; specified exemptions.—The sale at retail, the
786 rental, the use, the consumption, the distribution, and the
787 storage to be used or consumed in this state of the following
788 are hereby specifically exempt from the tax imposed by this
789 chapter.

790 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
791 entity by this chapter do not inure to any transaction that is
792 otherwise taxable under this chapter when payment is made by a
793 representative or employee of the entity by any means,
794 including, but not limited to, cash, check, or credit card, even
795 when that representative or employee is subsequently reimbursed
796 by the entity. In addition, exemptions provided to any entity by
797 this subsection do not inure to any transaction that is
798 otherwise taxable under this chapter unless the entity has
799 obtained a sales tax exemption certificate from the department
800 or the entity obtains or provides other documentation as
801 required by the department. Eligible purchases or leases made
802 with such a certificate must be in strict compliance with this
803 subsection and departmental rules, and any person who makes an
804 exempt purchase with a certificate that is not in strict
805 compliance with this subsection and the rules is liable for and
806 shall pay the tax. The department may adopt rules to administer



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807 | this subsection.

808 | (n) *Veterans' organizations.*—

809 | 1. There are exempt from the tax imposed by this chapter
810 | transactions involving sales or leases to qualified veterans'
811 | organizations and their auxiliaries when used in carrying on
812 | their customary veterans' organization activities or sales of
813 | food or drink by qualified veterans' organizations in connection
814 | with customary veterans' organization activities to members of
815 | qualified veterans' organizations.

816 | 2. As used in this paragraph, the term "veterans"
817 | organizations" means nationally chartered or recognized
818 | veterans' organizations, including, but not limited to, the
819 | American Legion, Veterans of Foreign Wars of the United States,
820 | Florida chapters of the Paralyzed Veterans of America, Catholic
821 | War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,
822 | and the Disabled American Veterans, Department of Florida, Inc.,
823 | which hold current exemptions from federal income tax under s.
824 | 501(c)(4) or (19) of the Internal Revenue Code of 1986, as
825 | amended.

826 | (kkk) *Certain machinery and equipment.*—

827 | 1. Industrial machinery and equipment purchased by
828 | eligible manufacturing businesses which is used at a fixed
829 | location in ~~within~~ this state, ~~or a mixer drum affixed to a~~
830 | ~~mixer truck which is used at any location within this state to~~
831 | ~~mix, agitate, and transport freshly mixed concrete in a plastic~~
832 | ~~state,~~ for the manufacture, processing, compounding, or



833 production of items of tangible personal property for sale is
834 ~~shall be~~ exempt from the tax imposed by this chapter. ~~Parts and~~
835 ~~labor required to affix a mixer drum exempt under this paragraph~~
836 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,
837 the purchaser furnishes the seller with a signed certificate
838 certifying the purchaser's entitlement to exemption pursuant to
839 this paragraph, the seller is not required to collect ~~is~~
840 ~~relieved of the responsibility for collecting~~ the tax on the
841 sale of such items, and the department shall look solely to the
842 purchaser for recovery of the tax if it determines that the
843 purchaser was not entitled to the exemption.

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

845 a. "Eligible manufacturing business" means any business
846 whose primary business activity at the location where the
847 industrial machinery and equipment is located is within the
848 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
849 423930.

850 b. "Eligible postharvest activity business" means a
851 business whose primary business activity, at the location where
852 the postharvest machinery and equipment is located, is within
853 the industries classified under NAICS code 115114.

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

858 ~~d.~~ "Primary business activity" means an activity



859 representing more than 50 percent of the activities conducted at
860 the location where the industrial machinery and equipment or
861 postharvest machinery and equipment is located.

862 e.e. "Industrial machinery and equipment" means tangible
863 personal property or other property that has a depreciable life
864 of 3 years or more and that is used as an integral part in the
865 manufacturing, processing, compounding, or production of
866 tangible personal property for sale. The term includes tangible
867 personal property or other property that has a depreciable life
868 of 3 years or more which is used as an integral part in the
869 recycling of metals for sale. A building and its structural
870 components are not industrial machinery and equipment unless the
871 building or structural component is so closely related to the
872 industrial machinery and equipment that it houses or supports
873 that the building or structural component can be expected to be
874 replaced when the machinery and equipment are replaced. Heating
875 and air conditioning systems are not industrial machinery and
876 equipment unless the sole justification for their installation
877 is to meet the requirements of the production process, even
878 though the system may provide incidental comfort to employees or
879 serve, to an insubstantial degree, nonproduction activities. The
880 term includes parts and accessories for industrial machinery and
881 equipment only to the extent that the parts and accessories are
882 purchased before ~~prior to~~ the date the machinery and equipment
883 are placed in service.

884 f. "Postharvest activities" means services performed on



885 crops, after their harvest, with the intent of preparing them
886 for market or further processing. Postharvest activities
887 include, but are not limited to, crop cleaning, sun drying,
888 shelling, fumigating, curing, sorting, grading, packing, and
889 cooling.

890 g. "Postharvest machinery and equipment" means tangible
891 personal property or other property with a depreciable life of 3
892 years or more which is used primarily for postharvest
893 activities. A building and its structural components are not
894 postharvest industrial machinery and equipment unless the
895 building or structural component is so closely related to the
896 postharvest machinery and equipment that it houses or supports
897 that the building or structural component can be expected to be
898 replaced when the postharvest machinery and equipment is
899 replaced. Heating and air conditioning systems are not
900 postharvest machinery and equipment unless the sole
901 justification for their installation is to meet the requirements
902 of the postharvest activities process, even though the system
903 may provide incidental comfort to employees or serve, to an
904 insubstantial degree, nonpostharvest activities.

905 3. Postharvest machinery and equipment purchased by an
906 eligible postharvest activity business which is used at a fixed
907 location in this state is exempt from the tax imposed by this
908 chapter. All labor charges for the repair of, and parts and
909 materials used in the repair of and incorporated into, such
910 postharvest machinery and equipment are also exempt. If, at the



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911 time of purchase, the purchaser furnishes the seller with a
912 signed certificate certifying the purchaser's entitlement to
913 exemption pursuant to this subparagraph, the seller is not
914 required to collect the tax on the sale of such items, and the
915 department shall look solely to the purchaser for recovery of
916 the tax if it determines that the purchaser was not entitled to
917 the exemption.

918 4.3. A mixer drum affixed to a mixer truck which is used
919 at any location in this state to mix, agitate, and transport
920 freshly mixed concrete in a plastic state for sale is exempt
921 from the tax imposed by this chapter. Parts and labor required
922 to affix a mixer drum exempt under this subparagraph to a mixer
923 truck are also exempt. If, at the time of purchase, the
924 purchaser furnishes the seller with a signed certificate
925 certifying the purchaser's entitlement to exemption pursuant to
926 this subparagraph, the seller is not required to collect the tax
927 on the sale of such items, and the department shall look solely
928 to the purchaser for recovery of the tax if it determines that
929 the purchaser was not entitled to the exemption. This
930 subparagraph ~~paragraph~~ is repealed April 30, 2017.

931 Section 13. Effective upon this act becoming a law and
932 operating retroactively to January 1, 2016, paragraph (n) of
933 subsection (1) and paragraph (c) of subsection (2) of section
934 220.03, Florida Statutes, are amended to read:

935 220.03 Definitions.—

936 (1) SPECIFIC TERMS.—When used in this code, and when not



937 otherwise distinctly expressed or manifestly incompatible with
938 the intent thereof, the following terms shall have the following
939 meanings:

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

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

946 (c) Any term used in this code has the same meaning as
947 when used in a comparable context in the Internal Revenue Code
948 and other statutes of the United States relating to federal
949 income taxes, as such code and statutes are in effect on January
950 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the
951 meaning of a term shall be taken at the time the term is applied
952 under this code.

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

957 220.13 "Adjusted federal income" defined.—

958 (1) The term "adjusted federal income" means an amount
959 equal to the taxpayer's taxable income as defined in subsection
960 (2), or such taxable income of more than one taxpayer as
961 provided in s. 220.131, for the taxable year, adjusted as
962 follows:



963 (e) *Adjustments related to federal acts.*—Taxpayers shall
964 be required to make the adjustments prescribed in this paragraph
965 for Florida tax purposes with respect to certain tax benefits
966 received pursuant to the Economic Stimulus Act of 2008, the
967 American Recovery and Reinvestment Act of 2009, the Small
968 Business Jobs Act of 2010, the Tax Relief, Unemployment
969 Insurance Reauthorization, and Job Creation Act of 2010, the
970 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase
971 Prevention Act of 2014, and the Consolidated Appropriations Act,
972 2016.

973 1. There shall be added to such taxable income an amount
974 equal to 100 percent of any amount deducted for federal income
975 tax purposes as bonus depreciation for the taxable year pursuant
976 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
977 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.
978 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.
979 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.
980 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,
981 for property placed in service after December 31, 2007, and
982 before January 1, 2021 ~~2015~~. For the taxable year and for each
983 of the 6 subsequent taxable years, there shall be subtracted
984 from such taxable income an amount equal to one-seventh of the
985 amount by which taxable income was increased pursuant to this
986 subparagraph, notwithstanding any sale or other disposition of
987 the property that is the subject of the adjustments and
988 regardless of whether such property remains in service in the



989 hands of the taxpayer.

990 2. There shall be added to such taxable income an amount
991 equal to 100 percent of any amount in excess of \$128,000
992 deducted for federal income tax purposes for the taxable year
993 pursuant to s. 179 of the Internal Revenue Code of 1986, as
994 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.
995 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.
996 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.
997 No. 113-295, for taxable years beginning after December 31,
998 2007, and before January 1, 2015. For the taxable year and for
999 each of the 6 subsequent taxable years, there shall be
1000 subtracted from such taxable income one-seventh of the amount by
1001 which taxable income was increased pursuant to this
1002 subparagraph, notwithstanding any sale or other disposition of
1003 the property that is the subject of the adjustments and
1004 regardless of whether such property remains in service in the
1005 hands of the taxpayer.

1006 3. There shall be added to such taxable income an amount
1007 equal to the amount of deferred income not included in such
1008 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
1009 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
1010 shall be subtracted from such taxable income an amount equal to
1011 the amount of deferred income included in such taxable income
1012 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
1013 as amended by s. 1231 of Pub. L. No. 111-5.

1014 4. Subtractions available under this paragraph may be



1015 transferred to the surviving or acquiring entity following a
1016 merger or acquisition and used in the same manner and with the
1017 same limitations as specified by this paragraph.

1018 5. The additions and subtractions specified in this
1019 paragraph are intended to adjust taxable income for Florida tax
1020 purposes, and, notwithstanding any other provision of this code,
1021 such additions and subtractions shall be permitted to change a
1022 taxpayer's net operating loss for Florida tax purposes.

1023 Section 15. (1) The Department of Revenue is authorized,
1024 and all conditions are deemed to be met, to adopt emergency
1025 rules pursuant to s. 120.54(4), Florida Statutes, for the
1026 purpose of implementing the amendments made by this act to s.
1027 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
1028 Florida Statutes.

1029 (2) Notwithstanding any other provision of law, emergency
1030 rules adopted pursuant to subsection (1) are effective for 6
1031 months after adoption and may be renewed during the pendency of
1032 procedures to adopt permanent rules addressing the subject of
1033 the emergency rules.

1034 (3) This section expires January 1, 2020.

1035 Section 16. Effective upon this act becoming a law and
1036 applicable to taxable years beginning on or after January 1,
1037 2016, section 220.222, Florida Statutes, is amended to read:

1038 220.222 Returns; time and place for filing.—

1039 (1)(a) Returns required by this code shall be filed with
1040 the office of the department in Leon County or at such other



1041 place as the department may by regulation prescribe. All returns
1042 required for a DISC (Domestic International Sales Corporation)
1043 under paragraph 6011(c)(2) of the Internal Revenue Code shall be
1044 filed on or before the 1st day of the 10th month after ~~following~~
1045 the close of the taxable year; all partnership information
1046 returns shall be filed on or before the 1st day of the 4th ~~5th~~
1047 month after ~~following~~ the close of the taxable year; and all
1048 other returns shall be filed on or before the 1st day of the 5th
1049 ~~4th~~ month after ~~following~~ the close of the taxable year or the
1050 15th day after ~~following~~ the due date, without extension, for
1051 the filing of the related federal return for the taxable year,
1052 unless under subsection (2) one or more extensions of time, not
1053 to exceed 6 months in the aggregate, for any such filing is
1054 granted.

1055 (b) Notwithstanding paragraph (a), for taxable years
1056 beginning before January 1, 2026, returns of taxpayers with a
1057 taxable year ending on June 30 shall be filed on or before the
1058 1st day of the 4th month after the close of the taxable year or
1059 the 15th day after the due date, without extension, for the
1060 filing of the related federal return for the taxable year,
1061 unless under subsection (2) one or more extensions of time for
1062 any such filing is granted.

1063 (2) (a) When a taxpayer has been granted an extension or
1064 extensions of time within which to file its federal income tax
1065 return for any taxable year, and if the requirements of s.
1066 220.32 are met, the filing of a request for such extension or



1067 extensions with the department shall automatically extend the
 1068 due date of the return required under this code until ~~15 days~~
 1069 ~~after the expiration of the federal extension or until~~ the
 1070 expiration of 6 months from the original due date, ~~whichever~~
 1071 ~~first occurs.~~

1072 (b) The department may grant an extension or extensions of
 1073 time for the filing of any return required under this code upon
 1074 receiving a prior request therefor if good cause for an
 1075 extension is shown. However, the aggregate extensions of time
 1076 under paragraph ~~paragraphs~~ (a) and this paragraph must ~~(b) shall~~
 1077 not exceed 6 months. An ~~No~~ extension granted under this
 1078 paragraph is not ~~shall be~~ valid unless the taxpayer complies
 1079 with ~~the requirements of~~ s. 220.32.

1080 (c) For purposes of this subsection, a taxpayer is not in
 1081 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
 1082 underpays the required payment by more than the greater of
 1083 \$2,000 or 30 percent of the tax shown on the return when filed.

1084 (d) For taxable years beginning before January 1, 2026,
 1085 the 6-month time period in paragraphs (a) and (b) shall be 7
 1086 months for taxpayers with a taxable year ending June 30 and
 1087 shall be 5 months for taxpayers with a taxable year ending
 1088 December 31.

1089 Section 17. Effective upon this act becoming a law and
 1090 applicable to taxable years beginning on or after January 1,
 1091 2017, section 220.241, Florida Statutes, is amended to read:

1092 220.241 Declaration; time for filing.—



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1093 (1) A declaration of estimated tax under this code shall
1094 be filed before the 1st day of the 6th ~~5th~~ month of each taxable
1095 year, except that if the minimum tax requirement of s. 220.24(1)
1096 is first met:

1097 (a)~~(1)~~ After the 3rd month and before the 6th month of the
1098 taxable year, the declaration shall be filed before the 1st day
1099 of the 7th month;

1100 (b)~~(2)~~ After the 5th month and before the 9th month of the
1101 taxable year, the declaration shall be filed before the 1st day
1102 of the 10th month; or

1103 (c)~~(3)~~ After the 8th month and before the 12th month of
1104 the taxable year, the declaration shall be filed for the taxable
1105 year before the 1st day of the succeeding taxable year.

1106 (2) Notwithstanding subsection (1), for taxable years
1107 beginning before January 1, 2026, taxpayers with a taxable year
1108 ending on June 30 shall file declarations before the 1st day of
1109 the 5th month of each taxable year, unless paragraph (1)(a),
1110 paragraph (1)(b), or paragraph (1)(c) applies.

1111 Section 18. Effective upon this act becoming a law and
1112 applicable to taxable years beginning on or after January 1,
1113 2017, subsection (1) of section 220.33, Florida Statutes, is
1114 amended to read:

1115 220.33 Payments of estimated tax.—A taxpayer required to
1116 file a declaration of estimated tax pursuant to s. 220.24 shall
1117 pay such estimated tax as follows:

1118 (1) If the declaration is required to be filed before the



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1119 | 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
1120 | tax shall be paid in four equal installments. The first
1121 | installment shall be paid at the time of the required filing of
1122 | the declaration; the second and third installments shall be paid
1123 | before the 1st day of the 7th month and before the 1st day of
1124 | the 10th month of the taxable year, respectively; and the fourth
1125 | installment shall be paid before the 1st day of the next taxable
1126 | year.

1127 | Section 19. Effective upon this act becoming a law and
1128 | applicable to taxable years beginning on or after January 1,
1129 | 2017, paragraph (c) of subsection (2) of section 220.34, Florida
1130 | Statutes, is amended to read:

1131 | 220.34 Special rules relating to estimated tax.—

1132 | (2) No interest or penalty shall be due or paid with
1133 | respect to a failure to pay estimated taxes except the
1134 | following:

1135 | (c) The period of the underpayment for which interest and
1136 | penalties apply shall commence on the date the installment was
1137 | required to be paid, determined without regard to any extensions
1138 | of time, and shall terminate on the earlier of the following
1139 | dates:

1140 | 1. The 1st ~~first~~ day of the 5th ~~fourth~~ month after
1141 | ~~following~~ the close of the taxable year;

1142 | 2. For taxable years beginning before January 1, 2026, for
1143 | taxpayers with a taxable year ending June 30, the 1st day of the
1144 | 4th month after the close of the taxable year; or



1145 | ~~3.2.~~ With respect to any portion of the underpayment, the
 1146 | date on which such portion is paid.

1147 |
 1148 | For purposes of this paragraph, a payment of estimated tax on
 1149 | any installment date shall be considered a payment of any
 1150 | previous underpayment only to the extent such payment exceeds
 1151 | the amount of the installment determined under subparagraph
 1152 | (b)1. for such installment date.

1153 | Section 20. Subsections (1) and (2) of section 561.121,
 1154 | Florida Statutes, are amended to read:

1155 | 561.121 Deposit of revenue.—

1156 | (1) All state funds collected pursuant to ss. 563.05,
 1157 | 564.06, 565.02(9), and 565.12 shall be paid into the State
 1158 | Treasury and disbursed in the following manner:

1159 | (a) Two percent of monthly collections of the excise taxes
 1160 | on alcoholic beverages established in ss. 563.05, 564.06, and
 1161 | 565.12 and the tax on alcoholic beverages, cigarettes, and other
 1162 | tobacco products established in s. 565.02(9) shall be deposited
 1163 | into the Alcoholic Beverage and Tobacco Trust Fund to meet the
 1164 | division's appropriation for the state fiscal year.

1165 | (b) The remainder of the funds collected pursuant to ss.
 1166 | 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,
 1167 | cigarettes, and other tobacco products established in s.
 1168 | 565.02(9) shall be credited to the General Revenue Fund.

1169 | (2) The unencumbered balance in the Alcoholic Beverage and
 1170 | Tobacco Trust Fund at the close of each fiscal year may not



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1171 exceed \$2 million. These funds shall be held in reserve for use
1172 in the event that trust fund revenues are unable to meet the
1173 division's appropriation for the next fiscal year. In the event
1174 of a revenue shortfall, these funds shall be spent pursuant to
1175 subsection (3). Notwithstanding subsection (1), if the
1176 unencumbered balance on June 30 in any fiscal year is less than
1177 \$2 million, the department is authorized to retain the
1178 difference between the June 30 unencumbered balance in the trust
1179 fund and \$2 million from the July collections of state funds
1180 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax
1181 on alcoholic beverages, cigarettes, and other tobacco products
1182 established in s. 565.02(9). Any unencumbered funds in excess of
1183 reserve funds shall be transferred unallocated to the General
1184 Revenue Fund by August 31 of the next fiscal year.

1185 Section 21. Subsection (4) of section 564.06, Florida
1186 Statutes, is amended to read:

1187 564.06 Excise taxes on wines and beverages.—

1188 (4) As to cider, which is made from the normal alcoholic
1189 fermentation of the juice of sound, ripe apples or pears,
1190 including but not limited to flavored, sparkling, or carbonated
1191 cider and cider made from condensed apple or pear must, that
1192 contain not less than one-half of 1 percent of alcohol by volume
1193 and not more than 7 percent of alcohol by volume, there shall be
1194 paid by all manufacturers and distributors a tax at the rate of
1195 \$.89 per gallon. With the sole exception of the excise tax rate,
1196 cider shall be considered wine and shall be subject to the



1197 provisions of this chapter.

1198 Section 22. Subsection (9) of section 565.02, Florida
 1199 Statutes, is amended to read:

1200 565.02 License fees; vendors; clubs; caterers; and
 1201 others.—

1202 (9) (a) As used in this subsection, the term:

1203 1. "Annual capacity" means an amount equal to the number
 1204 of lower berths on a vessel multiplied by the number of
 1205 embarkations of that vessel during a calendar year.

1206 2. "Base rate" means an amount equal to the total taxes
 1207 and surcharges paid by all permittees pursuant to the Beverage
 1208 Law and chapter 210 for sales of alcoholic beverages,
 1209 cigarettes, and other tobacco products taking place between
 1210 January 1, 2015, and December 31, 2015, inclusive, divided by
 1211 the sum of the annual capacities of all vessels permitted
 1212 pursuant to former s. 565.02(9), Florida Statutes 2015, for
 1213 calendar year 2015.

1214 3. "Embarkation" means an instance in which a vessel
 1215 departs from a port in this state.

1216 4. "Lower berth" means a bed that is:

1217 a. Affixed to a vessel;

1218 b. Not located above another bed in the same cabin; and

1219 c. Located in a cabin not in use by employees of the
 1220 operator of the vessel or its contractors.

1221 5. "Quarterly capacity" means an amount equal to the
 1222 number of lower berths on a vessel multiplied by the number of



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1223 embarkations of that vessel during a calendar quarter.

1224 (b) It is the finding of the Legislature that passenger
1225 vessels engaged exclusively in foreign commerce are susceptible
1226 to a distinct and separate classification for purposes of the
1227 sale of alcoholic beverages, cigarettes, and other tobacco
1228 products under the Beverage Law and chapter 210.

1229 (c) Upon the filing of an application and payment of an
1230 annual fee of \$1,100, the director is authorized to issue a
1231 permit authorizing the operator, or, if applicable, his or her
1232 concessionaire, of a passenger vessel which has cabin-berth
1233 capacity for at least 75 passengers, and which is engaged
1234 exclusively in foreign commerce, to sell alcoholic beverages,
1235 cigarettes, and other tobacco products on the vessel for
1236 consumption on board only:

1237 1.(a) For no more than ~~During a period not in excess of~~ 24
1238 hours before ~~prior to~~ departure while the vessel is moored at a
1239 dock or wharf in a port of this state; or

1240 2.(b) At any time while the vessel is located in Florida
1241 territorial waters and is in transit to or from international
1242 waters.

1243
1244 One such permit shall be required for each such vessel and shall
1245 name the vessel for which it is issued. No license shall be
1246 required or tax levied by any municipality or county for the
1247 privilege of selling beverages, cigarettes, or other tobacco
1248 products for consumption on board such vessels. The beverages,



1249 cigarettes, or other tobacco products so sold may be purchased
 1250 outside the state by the permittee, and the same shall not be
 1251 considered as imported for the purposes of s. 561.14(3) solely
 1252 because of such sale. The permittee is not required to obtain
 1253 its beverages, cigarettes, or other tobacco products from
 1254 licensees under the Beverage Law or chapter 210. Each permittee,
 1255 ~~but it~~ shall keep a strict account of the quarterly capacity of
 1256 each of its vessels ~~all such beverages sold within this state~~
 1257 and shall make quarterly ~~monthly~~ reports to the division on
 1258 forms prepared and furnished by the division. ~~A permittee who~~
 1259 ~~sells on board the vessel beverages withdrawn from United States~~
 1260 ~~Bureau of Customs and Border Protection bonded storage on board~~
 1261 ~~the vessel may satisfy such accounting requirement by supplying~~
 1262 ~~the division with copies of the appropriate United States Bureau~~
 1263 ~~of Customs and Border Protection forms evidencing such~~
 1264 ~~withdrawals as importations under United States customs laws.~~

1265 (d) ~~Each~~ Such permittee shall pay to the state ~~a~~ an excise
 1266 tax for beverages, cigarettes, and other tobacco products sold
 1267 pursuant to this subsection in an amount equal to the base rate
 1268 multiplied by the permittee's quarterly capacity during the
 1269 calendar quarter, less any tax or surcharge already paid by a
 1270 licensed manufacturer or distributor pursuant to the Beverage
 1271 Law or chapter 210 on beverages, cigarettes, and other tobacco
 1272 products sold by the permittee pursuant to this subsection
 1273 during the quarter for which tax is due ~~section, if such excise~~
 1274 ~~tax has not previously been paid, in an amount equal to the tax~~



1275 ~~which would be required to be paid on such sales by a licensed~~
 1276 ~~manufacturer or distributor.~~

1277 (e) A vendor holding such permit shall pay the tax
 1278 quarterly ~~monthly~~ to the division at the same time he or she
 1279 furnishes the required report. Such report shall be filed on or
 1280 before the 15th day of each calendar quarter ~~month~~ for the
 1281 quarterly capacity sales ~~occurring~~ during the previous calendar
 1282 quarter ~~month~~.

1283 (f) No later than August 1, 2016, each permittee shall
 1284 report the annual capacity for each of its vessels for calendar
 1285 year 2015 to the division on forms prepared and furnished by the
 1286 division. No later than September 1, 2016, the division shall
 1287 calculate the base rate and report it to each permittee. The
 1288 base rate shall also be published in the Florida Administrative
 1289 Register and on the department's website. The division may
 1290 verify independently the information provided under this
 1291 paragraph.

1292 (g) Revenues collected pursuant to this subsection shall
 1293 be distributed pursuant to s. 561.121(1).

1294 Section 23. Subsection (1) of section 951.22, Florida
 1295 Statutes, is amended to read:

1296 951.22 County detention facilities; contraband articles.-

1297 (1) It is unlawful, except through regular channels as
 1298 duly authorized by the sheriff or officer in charge, to
 1299 introduce into or possess upon the grounds of any county
 1300 detention facility as defined in s. 951.23 or to give to or



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1301 receive from any inmate of any such facility wherever said
1302 inmate is located at the time or to take or to attempt to take
1303 or send therefrom any of the following articles which are hereby
1304 declared to be contraband for the purposes of this act, to wit:
1305 Any written or recorded communication; any currency or coin; any
1306 article of food or clothing; any tobacco products as defined in
1307 s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.
1308 210.01(1); any cigar; any intoxicating beverage or beverage
1309 which causes or may cause an intoxicating effect; any narcotic,
1310 hypnotic, or excitative drug or drug of any kind or nature,
1311 including nasal inhalators, sleeping pills, barbiturates, and
1312 controlled substances as defined in s. 893.02(4); any firearm or
1313 any instrumentality customarily used or which is intended to be
1314 used as a dangerous weapon; and any instrumentality of any
1315 nature that may be or is intended to be used as an aid in
1316 effecting or attempting to effect an escape from a county
1317 facility.

1318 Section 24. Clothing and school supplies; sales tax
1319 holiday.—

1320 (1) The tax levied under chapter 212, Florida Statutes,
1321 may not be collected during the period from 12:01 a.m. on August
1322 5, 2016, through 11:59 p.m. on August 7, 2016, on the retail
1323 sale of:

1324 (a) Clothing, wallets, or bags, including handbags,
1325 backpacks, fanny packs, and diaper bags, but excluding
1326 briefcases, suitcases, and other garment bags, having a sales



1327 price of \$60 or less per item. As used in this paragraph, the
1328 term "clothing" means:

1329 1. Any article of wearing apparel intended to be worn on
1330 or about the human body, excluding watches, watchbands, jewelry,
1331 umbrellas, and handkerchiefs; and

1332 2. All footwear, excluding skis, swim fins, roller blades,
1333 and skates.

1334 (b) School supplies having a sales price of \$15 or less
1335 per item. As used in this paragraph, the term "school supplies"
1336 means pens, pencils, erasers, crayons, notebooks, notebook
1337 filler paper, legal pads, binders, lunch boxes, construction
1338 paper, markers, folders, poster board, composition books, poster
1339 paper, scissors, cellophane tape, glue or paste, rulers,
1340 computer disks, protractors, compasses, and calculators.

1341 (2) The tax exemptions provided in this section do not
1342 apply to sales within a theme park or entertainment complex as
1343 defined in s. 509.013(9), Florida Statutes, within a public
1344 lodging establishment as defined in s. 509.013(4), Florida
1345 Statutes, or within an airport as defined in s. 330.27(2),
1346 Florida Statutes.

1347 (3) The tax exemptions provided in this section apply at
1348 the option of a dealer if less than 5 percent of the dealer's
1349 gross sales of tangible personal property in the prior calendar
1350 year are comprised of items that would be exempt under this
1351 section. If a qualifying dealer chooses not to participate in
1352 the tax holiday, by August 1, 2016, the dealer must notify the



1353 Department of Revenue in writing of its election to collect
1354 sales tax during the holiday and must post a copy of that notice
1355 in a conspicuous location at its place of business.

1356 (4) The Department of Revenue may, and all conditions are
1357 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1358 Florida Statutes, to administer this section.

1359 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in
1360 nonrecurring funds is appropriated from the General Revenue Fund
1361 to the Department of Revenue for the purpose of implementing
1362 this section.

1363 Section 25. For the 2016-2017 fiscal year, the sum of
1364 \$100,374 in nonrecurring funds is appropriated from the General
1365 Revenue Fund to the Department of Revenue for the purpose of
1366 implementing ss. 220.03, 220.13, 220.222, 220.241, 220.33, and
1367 220.34, as amended by this act.

1368 Section 26. Except as otherwise expressly provided in this
1369 act and except for this section, which shall take effect upon
1370 this act becoming a law, this act shall take effect July 1,
1371 2016.

1372