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Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to tax administration; amending s. 198.30, F.S.; deleting a requirement for circuit judges to monthly report certain information to the Department of Revenue relating to the estates of certain decedents; amending s. 206.02, F.S.; deleting requirements to pay license taxes for a terminal supplier license, an importer, exporter, or blender of motor fuels license, or a wholesaler of motor fuel license; conforming a provision to changes made by the act; amending s. 206.021, F.S.; deleting a requirement to pay license taxes for a carrier license; amending s. 206.022, F.S.; deleting a requirement to pay license taxes for a terminal operator license; amending s. 206.03, F.S.; conforming a provision to changes made by the act; amending s. 206.045, F.S.; conforming a provision to changes made by the act; repealing ss. 206.405 and 206.406, F.S., relating to receipt for payment of license taxes and disposition of license tax funds, respectively; amending s. 206.41, F.S.; deleting a requirement for the department to deduct a specified fee from certain motor fuel refund claims; amending s. 206.9943, F.S.; deleting a requirement to pay license fees for a pollutant tax license; amending s. 206.9952, F.S.; deleting a requirement to pay license fees for a natural gas fuel retailer license; amending s.



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28 206.9865, F.S.; deleting a requirement to pay
29 application fees for an aviation fuel tax license for
30 commercial air carriers; amending s. 212.0515, F.S.;
31 deleting a requirement for vending machine operators
32 to post a specified notice on vending machines;
33 deleting a provision requiring the department to pay
34 an informant certain rewards for reporting vending
35 machines without the notice; conforming provisions to
36 changes made by the act; amending s. 212.0596, F.S.;
37 deleting an authorization for procedures that waive
38 registration fees in relation to the use tax on mail
39 order purchases by certain persons; amending s.
40 212.18, F.S.; deleting a requirement for certificates
41 of registration fees for certain dealers in relation
42 to the sales and use tax; conforming provisions to
43 changes made by the act; amending s. 336.021, F.S.;
44 specifying a condition for the reimposition of ninth-
45 cent fuel taxes on motor and diesel fuels by a county;
46 amending s. 336.025, F.S.; specifying a condition for
47 the reimposition of local option fuel taxes on motor
48 and diesel fuels by a county; providing construction
49 relating to requirements on a decision to rescind a
50 tax; amending s. 376.70, F.S.; deleting a requirement
51 for drycleaning or dry drop-off facilities to pay
52 registration fees to the department; amending s.
53 376.75, F.S.; deleting a requirement to pay
54 registration fees for certain persons producing,
55 importing, selling, or using perchloroethylene;
56 amending s. 443.131, F.S.; revising a deadline for



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57 employers of employees performing domestic services to
58 annually report wages and pay certain contributions
59 under the Reemployment Assistance Program Law;
60 defining the term "holiday"; amending s. 443.141,
61 F.S.; specifying a due date of certain employer
62 contributions if such date falls on a weekend or
63 holiday; defining the term "holiday"; conforming
64 cross-references; amending s. 443.163, F.S.; deleting
65 a form name; authorizing reemployment assistance tax
66 collection service providers to waive a certain
67 penalty under certain circumstances; amending s.
68 733.2121, F.S.; providing that a personal
69 representative may serve a notice to creditors on the
70 department only under certain circumstances; deleting
71 a provision providing construction; reenacting s.
72 733.701, F.S., relating to notifying creditors, to
73 incorporate the amendment made to s. 733.2121, F.S.,
74 in a reference thereto; amending s. 206.998, F.S.;
75 conforming cross-references; repealing s. 1 of ch.
76 2007-339, s. 13 of ch. 2008-173, s. 6 of ch. 2009-131,
77 ss. 8(2) and 24 of ch. 2010-138, s. 6 of ch. 2010-149,
78 s. 7 of ch. 2010-166, s. 35 of ch. 2011-76, s. 4 of
79 ch. 2011-93, s. 3 of ch. 2011-229, s. 25 of ch. 2012-
80 32, and s. 3 of ch. 2013-46, Laws of Florida, relating
81 to obsolete emergency rulemaking authority of the
82 department; providing an effective date.

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



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86 Section 1. Section 198.30, Florida Statutes, is amended to
87 read:

88 198.30 Circuit judge to report names of decedents, etc.—
89 Each circuit judge of this state shall, on or before the 10th
90 day of every month, notify the Agency for Health Care
91 Administration ~~department~~ of the names of all decedents; the
92 names and addresses of the respective personal representatives,
93 administrators, or curators appointed; the amount of the bonds,
94 if any, required by the court; and the probable value of the
95 estates, in all estates of decedents whose wills have been
96 probated or propounded for probate before the circuit judge or
97 upon which letters testamentary or upon whose estates letters of
98 administration or curatorship have been sought or granted,
99 during the preceding month; and such report shall contain any
100 other information that ~~which~~ the circuit judge may have
101 concerning the estates of such decedents. ~~In addition, a copy of~~
102 ~~this report shall be provided to the Agency for Health Care~~
103 ~~Administration.~~ A circuit judge shall also furnish forthwith
104 such further information, from the records and files of the
105 circuit court in regard to such estates, as the department may
106 from time to time require.

107 Section 2. Effective January 1, 2018, subsections (2), (3),
108 and (4), paragraph (a) of subsection (7), and paragraph (b) of
109 subsection (8) of section 206.02, Florida Statutes, are amended
110 to read:

111 206.02 Application for license; temporary license; terminal
112 suppliers, importers, exporters, blenders, biodiesel
113 manufacturers, and wholesalers.—

114 (2) To procure a terminal supplier license, a person shall



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115 file with the department an application under oath, and in such
116 form as the department may prescribe, setting forth:

117 (a) The name under which the person will transact business
118 within the state and that person's registration number under s.
119 4101 of the Internal Revenue Code.

120 (b) The location, with street number address, of his or her
121 principal office or place of business and the location where
122 records will be made available for inspection.

123 (c) The name and complete residence address of the owner or
124 the names and addresses of the partners, if such person is a
125 partnership, or of the principal officers, if such person is a
126 corporation or association; and, if such person is a corporation
127 organized under the laws of another state, territory, or
128 country, he or she shall also indicate the state, territory, or
129 country where the corporation is organized and the date the
130 corporation was registered with the Department of State as a
131 foreign corporation authorized to transact business in the
132 state.

133
134 ~~The application shall require a \$30 license tax. Each license~~
135 ~~must shall be renewed annually through application, including an~~
136 ~~annual \$30 license tax.~~

137 (3) To procure an importer, exporter, or blender of motor
138 fuels license, a person shall file with the department an
139 application under oath, and in such form as the department may
140 prescribe, setting forth:

141 (a) The name under which the person will transact business
142 within the state.

143 (b) The location, with street number address, of his or her



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144 principal office or place of business and the location where
145 records will be made available for inspection.

146 (c) The name and complete residence address of the owner or
147 the names and addresses of the partners, if such person is a
148 partnership, or of the principal officers, if such person is a
149 corporation or association; and, if such person is a corporation
150 organized under the laws of another state, territory, or
151 country, he or she shall also indicate the state, territory, or
152 country where the corporation is organized and the date the
153 corporation was registered with the Department of State as a
154 foreign corporation authorized to transact business in the
155 state.

156
157 ~~The application shall require a \$30 license tax. Each license~~
158 ~~must shall be renewed annually through application, including an~~
159 ~~annual \$30 license tax.~~

160 (4) To procure a wholesaler of motor fuel license, a person
161 shall file with the department an application under oath and in
162 such form as the department may prescribe, setting forth:

163 (a) The name under which the person will transact business
164 within the state.

165 (b) The location, with street number address, of his or her
166 principal office or place of business within this state and the
167 location where records will be made available for inspection.

168 (c) The name and complete residence address of the owner or
169 the names and addresses of the partners, if such person is a
170 partnership, or of the principal officers, if such person is a
171 corporation or association; and, if such person is a corporation
172 organized under the laws of another state, territory, or



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173 country, he or she shall also indicate the state, territory, or
174 country where the corporation is organized and the date the
175 corporation was registered with the Department of State as a
176 foreign corporation authorized to transact business in the
177 state.

178
179 ~~The application shall require a \$30 license tax. Each license~~
180 ~~must shall~~ be renewed annually through application, ~~including an~~
181 ~~annual \$30 license fee.~~

182 (7) (a) If all applicants for a license hold a current
183 license in good standing of the same type and kind, the
184 department shall issue a temporary license upon the filing of a
185 completed application, ~~payment of all fees,~~ and the posting of
186 adequate bond. A temporary license shall automatically expire 90
187 days after its effective date or, prior to the expiration of 90
188 days or the period of any extension, upon issuance of a
189 permanent license or of a notice of intent to deny a permanent
190 license. A temporary license may be extended once for a period
191 not to exceed 60 days, upon written request of the applicant,
192 subject to the restrictions imposed by this subsection.

193 (8)

194 (b) Notwithstanding the provisions of this chapter
195 requiring a license ~~tax~~ and a bond or criminal background check,
196 the department may issue a temporary license as an importer or
197 exporter to a person who holds a valid Florida wholesaler
198 license or to a person who is an unlicensed dealer. A license
199 may be issued under this subsection only to a business that has
200 a physical location in this state and holds a valid Florida
201 sales and use tax certificate of registration or that holds a



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202 valid fuel license issued by another state.

203 Section 3. Effective January 1, 2018, subsection (3) and
204 paragraph (b) of subsection (5) of section 206.021, Florida
205 Statutes, are amended to read:

206 206.021 Application for license; carriers.-

207 (3) ~~The application shall require a \$30 license tax.~~ Each
208 license must ~~shall~~ be renewed annually through application,
209 ~~including an annual \$30 license tax.~~

210 (5)

211 (b) Notwithstanding the provisions of this chapter
212 requiring a license ~~tax~~ and a bond or criminal background check,
213 the department may issue a temporary license as a carrier to a
214 person who holds a valid Florida wholesaler, importer, exporter,
215 or blender license or to a person who is an unlicensed dealer. A
216 license may be issued under this subsection only to a business
217 that has a physical location in this state and holds a valid
218 Florida sales and use tax certificate of registration or that
219 holds a valid fuel license issued by another state.

220 Section 4. Effective January 1, 2018, subsection (2) of
221 section 206.022, Florida Statutes, is amended to read:

222 206.022 Application for license; terminal operators.-

223 (2) ~~The application shall require a \$30 license tax.~~ Each
224 license shall be renewed annually through application,
225 ~~including an annual \$30 license tax.~~

226 Section 5. Effective January 1, 2018, subsection (1) of
227 section 206.03, Florida Statutes, is amended to read:

228 206.03 Licensing of terminal suppliers, importers,
229 exporters, and wholesalers.-

230 (1) The application in proper form having been accepted for



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231 filing, ~~the filing fee paid,~~ and the bond accepted and approved,
232 except as provided in s. 206.05(1), the department shall issue
233 to such person a license to transact business in the state,
234 subject to cancellation of such license as provided by law.

235 Section 6. Effective January 1, 2018, section 206.045,
236 Florida Statutes, is amended to read:

237 206.045 Licensing period; ~~cost for license issuance.~~
238 Beginning January 1, 1998, the licensing period under this
239 chapter shall be a calendar year, or any part thereof. ~~The cost~~
240 ~~of any such license issued pursuant to this chapter shall be~~
241 ~~\$30.~~

242 Section 7. Effective January 1, 2018, ss. 206.405 and
243 206.406, Florida Statutes, are repealed.

244 Section 8. Effective January 1, 2018, paragraph (c) of
245 subsection (5) of section 206.41, Florida Statutes, is amended
246 to read:

247 206.41 State taxes imposed on motor fuel.-

248 (5)

249 (c)1. No refund may be authorized unless a sworn
250 application therefor containing such information as the
251 department may determine is filed with the department not later
252 than the last day of the month following the quarter for which
253 the refund is claimed. However, when a justified excuse for late
254 filing is presented to the department and the last preceding
255 claim was filed on time, the deadline for filing may be extended
256 an additional month. No refund will be authorized unless the
257 amount due is for \$5 or more for any refund period and unless
258 application is made upon forms prescribed by the department.

259 2. Claims made for refunds provided pursuant to subsection



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260 (4) shall be paid quarterly. ~~The department shall deduct a fee~~
261 ~~of \$2 for each claim, which fee shall be deposited in the~~
262 ~~General Revenue Fund.~~

263 Section 9. Effective January 1, 2018, subsection (3) of
264 section 206.9943, Florida Statutes, is amended to read:

265 206.9943 Pollutant tax license.—

266 (3) The license must be renewed annually, ~~and the fee for~~
267 ~~original application or renewal is \$30.~~

268 Section 10. Effective January 1, 2018, subsection (9) of
269 section 206.9952, Florida Statutes, is amended to read:

270 206.9952 Application for license as a natural gas fuel
271 retailer.—

272 (9) ~~The license application requires a license fee of \$5.~~

273 Each license shall be renewed annually by submitting a
274 reapplication ~~and the license fee to the department. The license~~
275 ~~fee shall be paid to the department for deposit into the General~~
276 ~~Revenue Fund.~~

277 Section 11. Effective January 1, 2018, subsection (3) of
278 section 206.9865, Florida Statutes, is amended to read:

279 206.9865 Commercial air carriers; registration; reporting.—

280 (3) The application must be renewed annually ~~and the fee~~
281 ~~for application or renewal is \$30.~~

282 Section 12. Effective January 1, 2018, subsections (3) and
283 (4) and present subsection (7) of section 212.0515, Florida
284 Statutes, are amended to read:

285 212.0515 Sales from vending machines; sales to vending
286 machine operators; special provisions; registration; penalties.—

287 (3) ~~(a)~~ An operator of a vending machine may not operate or
288 cause to be operated in this state any vending machine until the



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289 operator has registered with the department and, has obtained a
290 separate registration certificate for each county in which such
291 machines are located, ~~and has affixed a notice to each vending~~
292 ~~machine selling food or beverages. The notice must be~~
293 ~~conspicuously displayed on the vending machine when it is being~~
294 ~~operated in this state and shall contain the following language~~
295 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~
296 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~
297 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~
298 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~
299 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~
300 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

301 ~~(b)~~ The department shall establish a toll-free number to
302 report any violations of this section. ~~Upon a determination that~~
303 ~~a violation has occurred, the department shall pay the informant~~
304 ~~a reward of up to 10 percent of previously unpaid taxes~~
305 ~~recovered as a result of the information provided. A person who~~
306 ~~receives information concerning a violation of this section from~~
307 ~~an employee as specified in s. 213.30 is not eligible for a cash~~
308 ~~reward.~~

309 ~~(4)~~ A penalty of \$250 per machine is imposed on an operator
310 ~~who fails to properly obtain and display the required notice on~~
311 ~~any machine. Penalties accrue interest as provided for~~
312 ~~delinquent taxes under this chapter and apply in addition to all~~
313 ~~other applicable taxes, interest, and penalties.~~

314 ~~(6)~~ ~~(7)~~ The department may adopt rules necessary to
315 ~~administer the provisions of this section and may establish a~~
316 ~~schedule for phasing in the requirement that existing notices be~~
317 ~~replaced with revised notices displayed on vending machines.~~



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318 Section 13. Effective January 1, 2018, subsection (7) of
319 section 212.0596, Florida Statutes, is amended to read:

320 212.0596 Taxation of mail order sales.—

321 (7) The department may establish by rule procedures for
322 collecting the use tax from unregistered persons who but for
323 their mail order purchases would not be required to remit sales
324 or use tax directly to the department. The procedures may
325 provide for waiver of registration ~~and registration fees~~,
326 provisions for irregular remittance of tax, elimination of the
327 collection allowance, and nonapplication of local option
328 surtaxes.

329 Section 14. Effective January 1, 2018, paragraphs (a) and
330 (c) of subsection (3) of section 212.18, Florida Statutes, are
331 amended to read:

332 212.18 Administration of law; registration of dealers;
333 rules.—

334 (3) (a) A person desiring to engage in or conduct business
335 in this state as a dealer, or to lease, rent, or let or grant
336 licenses in living quarters or sleeping or housekeeping
337 accommodations in hotels, apartment houses, roominghouses, or
338 tourist or trailer camps that are subject to tax under s.
339 212.03, or to lease, rent, or let or grant licenses in real
340 property, and a person who sells or receives anything of value
341 by way of admissions, must file with the department an
342 application for a certificate of registration for each place of
343 business. The application must include the names of the persons
344 who have interests in such business and their residences, the
345 address of the business, and other data reasonably required by
346 the department. However, owners and operators of vending



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347 machines or newspaper rack machines are required to obtain only
348 one certificate of registration for each county in which such
349 machines are located. The department, by rule, may authorize a
350 dealer that uses independent sellers to sell its merchandise to
351 remit tax on the retail sales price charged to the ultimate
352 consumer in lieu of having the independent seller register as a
353 dealer and remit the tax. The department may appoint the county
354 tax collector as the department's agent to accept applications
355 for registrations. The application must be submitted to the
356 department before the person, firm, copartnership, or
357 corporation may engage in such business, ~~and it must be~~
358 ~~accompanied by a registration fee of \$5. However, a registration~~
359 ~~fee is not required to accompany an application to engage in or~~
360 ~~conduct business to make mail order sales. The department may~~
361 ~~waive the registration fee for applications submitted through~~
362 ~~the department's Internet registration process.~~

363 (c)1. A person who engages in acts requiring a certificate
364 of registration under this subsection and who fails or refuses
365 to register commits a misdemeanor of the first degree,
366 punishable as provided in s. 775.082 or s. 775.083. Such acts
367 are subject to injunctive proceedings as provided by law. A
368 person who engages in acts requiring a certificate of
369 registration and who fails or refuses to register is also
370 subject to a \$100 initial registration fee ~~in lieu of the \$5~~
371 ~~registration fee required by paragraph (a).~~ However, the
372 department may waive the ~~increase in the~~ registration fee if it
373 finds that the failure to register was due to reasonable cause
374 and not to willful negligence, willful neglect, or fraud.

375 2.a. A person who willfully fails to register after the



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376 department provides notice of the duty to register as a dealer
377 commits a felony of the third degree, punishable as provided in
378 s. 775.082, s. 775.083, or s. 775.084.

379 b. The department shall provide written notice of the duty
380 to register to the person by personal service or by sending
381 notice by registered mail to the person's last known address.
382 The department may provide written notice by both methods
383 described in this sub-subparagraph.

384 Section 15. Subsection (5) of section 336.021, Florida
385 Statutes, is amended to read:

386 336.021 County transportation system; levy of ninth-cent
387 fuel tax on motor fuel and diesel fuel.—

388 (5) All impositions of the tax shall be levied before
389 October 1 of each year to be effective January 1 of the
390 following year. However, levies of the tax which were in effect
391 on July 1, 2002, and which expire on August 31 of any year may
392 be reimposed at the current authorized rate if the imposition of
393 the tax is levied before July 1 and is to be effective September
394 1 of the year of expiration. All impositions shall be required
395 to end on December 31 of a year. A decision to rescind the tax
396 shall not take effect on any date other than December 31 and
397 shall require a minimum of 60 days' notice to the department of
398 such decision.

399 Section 16. Paragraphs (a) and (b) of subsection (1) and
400 paragraph (a) of subsection (5) of section 336.025, Florida
401 Statutes, are amended to read:

402 336.025 County transportation system; levy of local option
403 fuel tax on motor fuel and diesel fuel.—

404 (1) (a) In addition to other taxes allowed by law, there may



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405 be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-
406 cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
407 fuel tax upon every gallon of motor fuel and diesel fuel sold in
408 a county and taxed under the provisions of part I or part II of
409 chapter 206.

410 1. All impositions and rate changes of the tax shall be
411 levied before October 1 to be effective January 1 of the
412 following year for a period not to exceed 30 years, and the
413 applicable method of distribution shall be established pursuant
414 to subsection (3) or subsection (4). However, levies of the tax
415 which were in effect on July 1, 2002, and which expire on August
416 31 of any year may be reimposed at the current authorized rate
417 if the imposition of the tax is levied before July 1 and is
418 effective September 1 of the year of expiration. Upon
419 expiration, the tax may be relevied provided that a
420 redetermination of the method of distribution is made as
421 provided in this section.

422 2. County and municipal governments shall utilize moneys
423 received pursuant to this paragraph only for transportation
424 expenditures.

425 3. Any tax levied pursuant to this paragraph may be
426 extended on a majority vote of the governing body of the county.
427 A redetermination of the method of distribution shall be
428 established pursuant to subsection (3) or subsection (4), if,
429 after July 1, 1986, the tax is extended or the tax rate changed,
430 for the period of extension or for the additional tax.

431 (b) In addition to other taxes allowed by law, there may be
432 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
433 4-cent, or 5-cent local option fuel tax upon every gallon of



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434 motor fuel sold in a county and taxed under the provisions of
435 part I of chapter 206. The tax shall be levied by an ordinance
436 adopted by a majority plus one vote of the membership of the
437 governing body of the county or by referendum.

438 1. All impositions and rate changes of the tax shall be
439 levied before October 1, to be effective January 1 of the
440 following year. However, levies of the tax which were in effect
441 on July 1, 2002, and which expire on August 31 of any year may
442 be reimposed at the current authorized rate if the imposition of
443 the tax is levied before July 1 and is effective September 1 of
444 the year of expiration.

445 2. The county may, prior to levy of the tax, establish by
446 interlocal agreement with one or more municipalities located
447 therein, representing a majority of the population of the
448 incorporated area within the county, a distribution formula for
449 dividing the entire proceeds of the tax among county government
450 and all eligible municipalities within the county. If no
451 interlocal agreement is adopted before the effective date of the
452 tax, tax revenues shall be distributed pursuant to the
453 provisions of subsection (4). If no interlocal agreement exists,
454 a new interlocal agreement may be established prior to June 1 of
455 any year pursuant to this subparagraph. However, any interlocal
456 agreement agreed to under this subparagraph after the initial
457 levy of the tax or change in the tax rate authorized in this
458 section shall under no circumstances materially or adversely
459 affect the rights of holders of outstanding bonds which are
460 backed by taxes authorized by this paragraph, and the amounts
461 distributed to the county government and each municipality shall
462 not be reduced below the amount necessary for the payment of



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463 principal and interest and reserves for principal and interest
464 as required under the covenants of any bond resolution
465 outstanding on the date of establishment of the new interlocal
466 agreement.

467 3. County and municipal governments shall use moneys
468 received pursuant to this paragraph for transportation
469 expenditures needed to meet the requirements of the capital
470 improvements element of an adopted comprehensive plan or for
471 expenditures needed to meet immediate local transportation
472 problems and for other transportation-related expenditures that
473 are critical for building comprehensive roadway networks by
474 local governments. For purposes of this paragraph, expenditures
475 for the construction of new roads, the reconstruction or
476 resurfacing of existing paved roads, or the paving of existing
477 graded roads shall be deemed to increase capacity and such
478 projects shall be included in the capital improvements element
479 of an adopted comprehensive plan. Expenditures for purposes of
480 this paragraph shall not include routine maintenance of roads.

481 (5) (a) By October 1 of each year, the county shall notify
482 the Department of Revenue of the rate of the taxes levied
483 pursuant to paragraphs (1) (a) and (b), and of its decision to
484 rescind or change the rate of a tax, if applicable, and shall
485 provide the department with a certified copy of the interlocal
486 agreement established under subparagraph (1) (b)2. or
487 subparagraph (3) (a)1. with distribution proportions established
488 by such agreement or pursuant to subsection (4), if applicable.
489 A decision to rescind a tax may not take effect on any date
490 other than December 31, regardless of when the tax was
491 originally imposed, and requires a minimum of 60 days' notice to



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492 the Department of Revenue of such decision.

493 Section 17. Effective January 1, 2018, subsection (2) of
494 section 376.70, Florida Statutes, is amended to read:

495 376.70 Tax on gross receipts of drycleaning facilities.—

496 (2) Each drycleaning facility or dry drop-off facility
497 imposing a charge for the drycleaning or laundering of clothing
498 or other fabrics is required to register with the Department of
499 Revenue and become licensed for the purposes of this section.
500 The owner or operator of the facility shall register the
501 facility with the Department of Revenue. Drycleaning facilities
502 or dry drop-off facilities operating at more than one location
503 are only required to have a single registration. ~~The fee for~~
504 ~~registration is \$30. The owner or operator of the facility shall~~
505 ~~pay the registration fee to the Department of Revenue. The~~
506 ~~department may waive the registration fee for applications~~
507 ~~submitted through the department's Internet registration~~
508 ~~process.~~

509 Section 18. Subsection (2) of section 376.75, Florida
510 Statutes, is amended to read:

511 376.75 Tax on production or importation of
512 perchloroethylene.—

513 (2) Any person producing in, importing into, or causing to
514 be imported into, or selling in, this state perchloroethylene
515 must register with the Department of Revenue and become licensed
516 for the purposes of remitting the tax pursuant to, or providing
517 information required by, this section. Such person must register
518 as a seller of perchloroethylene, a user of perchloroethylene in
519 drycleaning facilities, or a user of perchloroethylene for
520 purposes other than drycleaning. Persons operating at more than



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521 one location are only required to have a single registration.
522 ~~The fee for registration is \$30.~~ Failure to timely register is a
523 misdemeanor of the first degree, punishable as provided in s.
524 775.082 or s. 775.083.

525 Section 19. Subsection (1) of section 443.131, Florida
526 Statutes, is amended to read:

527 443.131 Contributions.—

528 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are
529 payable by each employer for each calendar quarter he or she is
530 subject to this chapter for wages paid during each calendar
531 quarter for employment. Contributions are due and payable by
532 each employer to the tax collection service provider, in
533 accordance with the rules adopted by the Department of Economic
534 Opportunity or the state agency providing tax collection
535 services. This subsection does not prohibit the tax collection
536 service provider from allowing, at the request of the employer,
537 employers of employees performing domestic services, as defined
538 in s. 443.1216(6), to pay contributions or report wages at
539 intervals other than quarterly when the nonquarterly payment or
540 reporting assists the service provider and when nonquarterly
541 payment and reporting is authorized under federal law. Employers
542 of employees performing domestic services may report wages and
543 pay contributions annually, with a due date of no later than
544 January 31, unless that day is a Saturday, Sunday, or holiday,
545 in which event the due date is the next day that is not a
546 Saturday, Sunday, or holiday. For purposes of this subsection,
547 the term "holiday" means a day designated under s. 110.117(1)
548 and (2) and any other day when the offices of the United States
549 Postal Service are closed ~~January 1 and a delinquency date of~~



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550 ~~February 1.~~ To qualify for this election, the employer must
551 employ only employees performing domestic services, be eligible
552 for a variation from the standard rate computed under subsection
553 (3), apply to this program no later than December 1 of the
554 preceding calendar year, and agree to provide the department or
555 its tax collection service provider with any special reports
556 that are requested, including copies of all federal employment
557 tax forms. An employer who fails to timely furnish any wage
558 information required by the department or its tax collection
559 service provider loses the privilege to participate in this
560 program, effective the calendar quarter immediately after the
561 calendar quarter the failure occurred. The employer may reapply
562 for annual reporting when a complete calendar year elapses after
563 the employer's disqualification if the employer timely furnished
564 any requested wage information during the period in which annual
565 reporting was denied. An employer may not deduct contributions,
566 interests, penalties, fines, or fees required under this chapter
567 from any part of the wages of his or her employees. A fractional
568 part of a cent less than one-half cent shall be disregarded from
569 the payment of contributions, but a fractional part of at least
570 one-half cent shall be increased to 1 cent.

571 Section 20. Paragraph (d) of subsection (1) of section
572 443.141, Florida Statutes, is amended to read:

573 443.141 Collection of contributions and reimbursements.—

574 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
575 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

576 (d) *Payments for contributions.*—For an annual
577 administrative fee not to exceed \$5, a contributing employer may
578 pay its quarterly contributions due for wages paid in the first



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579 three quarters of each year in equal installments if those
580 contributions are paid as follows:

581 1. For contributions due for wages paid in the first
582 quarter of each year, one-fourth of the contributions due must
583 be paid on or before April 30, one-fourth must be paid on or
584 before July 31, one-fourth must be paid on or before October 31,
585 and one-fourth must be paid on or before December 31.

586 2. In addition to the payments specified in subparagraph
587 1., for contributions due for wages paid in the second quarter
588 of each year, one-third of the contributions due must be paid on
589 or before July 31, one-third must be paid on or before October
590 31, and one-third must be paid on or before December 31.

591 3. In addition to the payments specified in subparagraphs
592 1. and 2., for contributions due for wages paid in the third
593 quarter of each year, one-half of the contributions due must be
594 paid on or before October 31, and one-half must be paid on or
595 before December 31.

596 4. If any of the due dates in this paragraph falls on a
597 Saturday, Sunday, or holiday, the due date is the next day that
598 is not a Saturday, Sunday, or holiday. For purposes of this
599 paragraph, the term "holiday" means a day designated under s.
600 110.117(1) and (2) and any other day when the offices of the
601 United States Postal Service are closed.

602 ~~5.4.~~ The annual administrative fee assessed for electing to
603 pay under the installment method shall be collected at the time
604 the employer makes the first installment payment each year. The
605 fee shall be segregated from the payment and deposited into the
606 Operating Trust Fund of the Department of Revenue.

607 ~~6.5.~~ Interest does not accrue on any contribution that



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608 becomes due for wages paid in the first three quarters of each
609 year if the employer pays the contribution in accordance with
610 subparagraphs 1.-5. ~~subparagraphs 1.-4.~~ Interest and fees
611 continue to accrue on prior delinquent contributions and
612 commence accruing on all contributions due for wages paid in the
613 first three quarters of each year which are not paid in
614 accordance with subparagraphs 1.-4. ~~subparagraphs 1.-3.~~
615 Penalties may be assessed in accordance with this chapter. The
616 contributions due for wages paid in the fourth quarter are not
617 affected by this paragraph and are due and payable in accordance
618 with this chapter.

619 Section 21. Section 443.163, Florida Statutes, is amended
620 to read:

621 443.163 Electronic reporting and remitting of contributions
622 and reimbursements.—

623 (1) An employer may file any report and remit any
624 contributions or reimbursements required under this chapter by
625 electronic means. The Department of Economic Opportunity or the
626 state agency providing reemployment assistance tax collection
627 services shall adopt rules prescribing the format and
628 instructions necessary for electronically filing reports and
629 remitting contributions and reimbursements to ensure a full
630 collection of contributions and reimbursements due. The
631 acceptable method of transfer, the method, form, and content of
632 the electronic means, and the method, if any, by which the
633 employer will be provided with an acknowledgment shall be
634 prescribed by the department or its tax collection service
635 provider. However, any employer who employed 10 or more
636 employees in any quarter during the preceding state fiscal year



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637 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the
638 current calendar year and remit the contributions and
639 reimbursements due by electronic means approved by the tax
640 collection service provider. A person who prepared and reported
641 for 100 or more employers in any quarter during the preceding
642 state fiscal year must file the Employers Quarterly Reports
643 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,
644 beginning with reports due for the second calendar quarter of
645 2003, by electronic means approved by the tax collection service
646 provider.

647 (2) (a) An employer who is required by law to file an
648 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,
649 but who files the report by a means other than approved
650 electronic means, is liable for a penalty of \$50 for that report
651 and \$1 for each employee. This penalty is in addition to any
652 other penalty provided by this chapter. However, the penalty
653 does not apply if the tax collection service provider waives the
654 electronic filing requirement in advance. An employer who fails
655 to remit contributions or reimbursements by approved electronic
656 means as required by law is liable for a penalty of \$50 for each
657 remittance submitted by a means other than approved electronic
658 means. This penalty is in addition to any other penalty provided
659 by this chapter.

660 (b) A person who prepared and reported for 100 or more
661 employers in any quarter during the preceding state fiscal year,
662 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for
663 each calendar quarter in the current calendar year by approved
664 electronic means, is liable for a penalty of \$50 for that report
665 and \$1 for each employee. This penalty is in addition to any



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666 other penalty provided by this chapter. However, the penalty
667 does not apply if the tax collection service provider waives the
668 electronic filing requirement in advance.

669 (3) The tax collection service provider may waive the
670 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by
671 electronic means for employers that are unable to comply despite
672 good faith efforts or due to circumstances beyond the employer's
673 reasonable control.

674 (a) As prescribed by the Department of Economic Opportunity
675 or its tax collection service provider, grounds for approving
676 the waiver include, but are not limited to, circumstances in
677 which the employer does not:

678 1. Currently file information or data electronically with
679 any business or government agency; or

680 2. Have a compatible computer that meets or exceeds the
681 standards prescribed by the department or its tax collection
682 service provider.

683 (b) The tax collection service provider shall accept other
684 reasons for requesting a waiver from the requirement to submit
685 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,
686 including, but not limited to:

687 1. That the employer needs additional time to program his
688 or her computer;

689 2. That complying with this requirement causes the employer
690 financial hardship; or

691 3. That complying with this requirement conflicts with the
692 employer's business procedures.

693 (c) The department or the state agency providing
694 reemployment assistance tax collection services may establish by



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695 rule the length of time a waiver is valid and may determine
696 whether subsequent waivers will be authorized, based on this
697 subsection.

698 (4) As used in this section, the term "electronic means"
699 includes, but is not limited to, electronic data interchange;
700 electronic funds transfer; and use of the Internet, telephone,
701 or other technology specified by the Department of Economic
702 Opportunity or its tax collection service provider.

703 (5) The tax collection service provider may waive the
704 penalty imposed by this section if a written request for a
705 waiver is filed which establishes that imposition would be
706 inequitable. Examples of inequity include, but are not limited
707 to, situations where the failure to electronically file was
708 caused by one of the following factors:

709 (a) Death or serious illness of the person responsible for
710 the preparation and filing of the report.

711 (b) Destruction of the business records by fire or other
712 casualty.

713 (c) Unscheduled and unavoidable computer downtime.

714 Section 22. Paragraph (e) of subsection (3) of section
715 733.2121, Florida Statutes, is amended to read:

716 733.2121 Notice to creditors; filing of claims.-

717 (3)

718 (e) The personal representative may serve a notice to
719 creditors on the Department of Revenue only when the Department
720 of Revenue is determined to be a creditor under paragraph (a) ~~if~~
721 the Department of Revenue has not previously been served with a
722 copy of the notice to creditors, then service of the inventory
723 on the Department of Revenue shall be the equivalent of service



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724 ~~of a copy of the notice to creditors.~~

725 Section 23. For the purpose of incorporating the amendment
726 made by this act to section 733.2121, Florida Statutes, in a
727 reference thereto, section 733.701, Florida Statutes, is
728 reenacted to read:

729 733.701 Notifying creditors.—Unless creditors' claims are
730 otherwise barred by s. 733.710, every personal representative
731 shall cause notice to creditors to be published and served under
732 s. 733.2121.

733 Section 24. Effective January 1, 2018, section 206.998,
734 Florida Statutes, is amended to read:

735 206.998 Applicability of specified sections of parts I and
736 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
737 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
738 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
739 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
740 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
741 206.27, 206.28, ~~206.405, 206.406~~, 206.41, 206.413, 206.43,
742 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
743 206.608, and 206.61 of part I of this chapter and ss. 206.86,
744 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
745 II of this chapter shall, as far as lawful or practicable, be
746 applicable to the tax levied and imposed and to the collection
747 thereof as if fully set out in this part. However, any provision
748 of any such section does not apply if it conflicts with any
749 provision of this part.

750 Section 25. Section 1 of chapter 2007-339, section 13 of
751 chapter 2008-173, section 6 of chapter 2009-131, subsection (2)
752 of section 8 and section 24 of chapter 2010-138, section 6 of



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753 chapter 2010-149, section 7 of chapter 2010-166, section 35 of
754 chapter 2011-76, section 4 of chapter 2011-93, section 3 of
755 chapter 2011-229, section 25 of chapter 2012-32, and section 3
756 of chapter 2013-46, Laws of Florida, are repealed.

757 Section 26. Except as otherwise expressly provided in this
758 act, this act shall take effect upon becoming a law.