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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/18/2019	.	
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The Committee on Commerce and Tourism (Baxley) recommended the following:

Senate Amendment (with title amendment)

Between lines 78 and 79
insert:

Section 2. Subsection (2) of section 212.15, Florida Statutes, is amended to read:

212.15 Taxes declared state funds; penalties for failure to remit taxes; due and delinquent dates; judicial review.—

(2) Any person who, with intent to unlawfully deprive or defraud the state of its moneys or the use or benefit thereof,



915044

11 fails to remit taxes collected or absorbed under this chapter is
12 guilty of theft of state funds, punishable as follows:

13 (a) If the total amount of stolen revenue is less than
14 \$300, the offense is a misdemeanor of the second degree,
15 punishable as provided in s. 775.082 or s. 775.083. Upon a
16 second conviction, the offender is guilty of a misdemeanor of
17 the first degree, punishable as provided in s. 775.082 or s.
18 775.083. Upon a third or subsequent conviction, the offender is
19 guilty of a felony of the third degree, punishable as provided
20 in s. 775.082, s. 775.083, or s. 775.084.

21 (b) If the total amount of stolen revenue is \$300 or more,
22 but less than \$20,000, the offense is a felony of the third
23 degree, punishable as provided in s. 775.082, s. 775.083, or s.
24 775.084.

25 (c) If the total amount of stolen revenue is \$20,000 or
26 more, but less than \$100,000, the offense is a felony of the
27 second degree, punishable as provided in s. 775.082, s. 775.083,
28 or s. 775.084.

29 (d) If the total amount of stolen revenue is \$100,000 or
30 more, the offense is a felony of the first degree, punishable as
31 provided in s. 775.082, s. 775.083, or s. 775.084.

32
33 ===== T I T L E A M E N D M E N T =====

34 And the title is amended as follows:

35 Delete line 12

36 and insert:

37 revising a criminal penalty; amending s. 212.15, F.S.;

38 providing a criminal penalty for the failure to remit

39 absorbed sales taxes with certain intent; providing an



915044

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effective