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LEGISLATIVE ACTION

Senate

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House

The Committee on Finance and Tax (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective January 1, 2020, paragraph (c) of
subsection (11) of section 192.001, Florida Statutes, is amended
to read:

192.001 Definitions.—All definitions set out in chapters 1
and 200 that are applicable to this chapter are included herein.
In addition, the following definitions shall apply in the



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11 imposition of ad valorem taxes:

12 (11) "Personal property," for the purposes of ad valorem
13 taxation, shall be divided into four categories as follows:

14 (c)1. "Inventory" means only those chattels consisting of
15 items commonly referred to as goods, wares, and merchandise (as
16 well as inventory) which are held for sale or lease to customers
17 in the ordinary course of business. Supplies and raw materials
18 shall be considered to be inventory only to the extent that they
19 are acquired for sale or lease to customers in the ordinary
20 course of business or will physically become a part of
21 merchandise intended for sale or lease to customers in the
22 ordinary course of business. Partially finished products which
23 when completed will be held for sale or lease to customers in
24 the ordinary course of business shall be deemed items of
25 inventory. All livestock shall be considered inventory. Items of
26 inventory held for lease to customers in the ordinary course of
27 business, rather than for sale, shall be deemed inventory only
28 prior to the initial lease of such items. For the purposes of
29 this section, fuels used in the production of electricity shall
30 be considered inventory.

31 2. "Inventory" also means construction and agricultural
32 equipment weighing 1,000 pounds or more that is returned to a
33 dealership under a rent-to-purchase option and held for sale to
34 customers in the ordinary course of business. This subparagraph
35 may not be considered in determining whether property that is
36 not construction and agricultural equipment weighing 1,000
37 pounds or more that is returned under a rent-to-purchase option
38 is inventory under subparagraph 1.

39 3. Notwithstanding any provision in this subsection to the



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40 contrary, the term "inventory," for all levies other than school
41 district levies, also means construction equipment owned by a
42 heavy equipment rental dealer for sale or short-term rental in
43 the normal course of business on the annual assessment date. For
44 the purposes of this chapter and chapter 196, the term "heavy
45 equipment rental dealer" means a person or entity principally
46 engaged in the business of the short-term rental and sale of
47 equipment described under 532412 of the North American Industry
48 Classification System, including attachments for the equipment
49 or other ancillary equipment. As used in this subparagraph, the
50 term "short-term rental" means the rental of a dealer's heavy
51 equipment rental property for a period of less than 365 days,
52 under an open-ended contract, or under a contract with unlimited
53 terms. The prior short-term rental of any construction or
54 industrial equipment does not disqualify such property from
55 qualifying as inventory under this paragraph following the term
56 of such rental. This section may not be construed to consider as
57 inventory heavy equipment rented with an operator.

58 Section 2. Effective January 1, 2020, paragraphs (a) and
59 (c) of subsection (2) of section 196.1978, Florida Statutes, are
60 amended to read:

61 196.1978 Affordable housing property exemption.—

62 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
63 a multifamily project that meets the requirements of this
64 paragraph is considered property used for a charitable purpose
65 and shall receive a 100 ~~50~~ percent discount from the amount of
66 ad valorem tax otherwise owed beginning with the January 1
67 assessment after the 15th completed year of the term of the
68 recorded agreement on those portions of the affordable housing



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69 property that provide housing to natural persons or families
70 meeting the extremely-low-income, very-low-income, or low-income
71 limits specified in s. 420.0004. The multifamily project must:

72 1. Contain more than 70 units that are used to provide
73 affordable housing to natural persons or families meeting the
74 extremely-low-income, very-low-income, or low-income limits
75 specified in s. 420.0004; and

76 2. Be subject to an agreement with the Florida Housing
77 Finance Corporation recorded in the official records of the
78 county in which the property is located to provide affordable
79 housing to natural persons or families meeting the extremely-
80 low-income, very-low-income, or low-income limits specified in
81 s. 420.0004.

82

83 This discount terminates if the property no longer serves
84 extremely-low-income, very-low-income, or low-income persons
85 pursuant to the recorded agreement.

86 (c) The property appraiser shall apply the discount by
87 reducing the taxable value on those portions of the affordable
88 housing property that provide housing to natural persons or
89 families meeting the extremely-low-income, very-low-income, or
90 low-income limits specified in s. 420.0004 before certifying the
91 tax roll to the tax collector.

92 1. The property appraiser shall first ascertain all other
93 applicable exemptions, including exemptions provided pursuant to
94 local option, and deduct all other exemptions from the assessed
95 value.

96 2. One hundred ~~Fifty~~ percent of the remaining value shall
97 be subtracted to yield the discounted taxable value.



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98 3. The resulting taxable value shall be included in the
99 certification for use by taxing authorities in setting millage.

100 4. The property appraiser shall place the discounted amount
101 on the tax roll when it is extended.

102 Section 3. Effective October 1, 2019, paragraph (e) of
103 subsection (14) of section 212.02, Florida Statutes, is amended,
104 and paragraph (f) is added to that subsection, to read:

105 212.02 Definitions.—The following terms and phrases when
106 used in this chapter have the meanings ascribed to them in this
107 section, except where the context clearly indicates a different
108 meaning:

109 (14)

110 (e) The term "retail sale" includes a remote ~~mail order~~
111 sale, as defined in s. 212.0596(1).

112 (f) The term "retail sale" includes a sale facilitated
113 through a marketplace as defined in s. 212.05965(1).

114 Section 4. Effective January 1, 2020, paragraphs (c) and
115 (d) of subsection (1) of section 212.031, Florida Statutes, are
116 amended to read:

117 212.031 Tax on rental or license fee for use of real
118 property.—

119 (1)

120 (c) For the exercise of such privilege, a tax is levied at
121 the rate of 3.5 ~~5-7~~ percent of and on the total rent or license
122 fee charged for such real property by the person charging or
123 collecting the rental or license fee. The total rent or license
124 fee charged for such real property shall include payments for
125 the granting of a privilege to use or occupy real property for
126 any purpose and shall include base rent, percentage rents, or



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127 similar charges. Such charges shall be included in the total
128 rent or license fee subject to tax under this section whether or
129 not they can be attributed to the ability of the lessor's or
130 licensor's property as used or operated to attract customers.
131 Payments for intrinsically valuable personal property such as
132 franchises, trademarks, service marks, logos, or patents are not
133 subject to tax under this section. In the case of a contractual
134 arrangement that provides for both payments taxable as total
135 rent or license fee and payments not subject to tax, the tax
136 shall be based on a reasonable allocation of such payments and
137 shall not apply to that portion which is for the nontaxable
138 payments.

139 (d) When the rental or license fee of any such real
140 property is paid by way of property, goods, wares, merchandise,
141 services, or other thing of value, the tax shall be at the rate
142 of 3.5 ~~5.7~~ percent of the value of the property, goods, wares,
143 merchandise, services, or other thing of value.

144 Section 5. Effective October 1, 2019, section 212.05,
145 Florida Statutes, is amended to read:

146 212.05 Sales, storage, use tax.—It is hereby declared to be
147 the legislative intent that every person is exercising a taxable
148 privilege who engages in the business of selling tangible
149 personal property at retail in this state, including the
150 business of making remote ~~mail-order~~ sales; ~~or~~ who rents or
151 furnishes any of the things or services taxable under this
152 chapter; ~~or~~ who stores for use or consumption in this state any
153 item or article of tangible personal property as defined herein
154 and who leases or rents such property within the state.

155 (1) For the exercise of such privilege, a tax is levied on



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156 each taxable transaction or incident, which tax is due and
157 payable as follows:

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

163 b. Each occasional or isolated sale of an aircraft, boat,
164 mobile home, or motor vehicle of a class or type which is
165 required to be registered, licensed, titled, or documented in
166 this state or by the United States Government shall be subject
167 to tax at the rate provided in this paragraph. The department
168 shall by rule adopt any nationally recognized publication for
169 valuation of used motor vehicles as the reference price list for
170 any used motor vehicle which is required to be licensed pursuant
171 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
172 party to an occasional or isolated sale of such a vehicle
173 reports to the tax collector a sales price which is less than 80
174 percent of the average loan price for the specified model and
175 year of such vehicle as listed in the most recent reference
176 price list, the tax levied under this paragraph shall be
177 computed by the department on such average loan price unless the
178 parties to the sale have provided to the tax collector an
179 affidavit signed by each party, or other substantial proof,
180 stating the actual sales price. Any party to such sale who
181 reports a sales price less than the actual sales price is guilty
182 of a misdemeanor of the first degree, punishable as provided in
183 s. 775.082 or s. 775.083. The department shall collect or
184 attempt to collect from such party any delinquent sales taxes.



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185 In addition, such party shall pay any tax due and any penalty
186 and interest assessed plus a penalty equal to twice the amount
187 of the additional tax owed. Notwithstanding any other provision
188 of law, the Department of Revenue may waive or compromise any
189 penalty imposed pursuant to this subparagraph.

190 2. This paragraph does not apply to the sale of a boat or
191 aircraft by or through a registered dealer under this chapter to
192 a purchaser who, at the time of taking delivery, is a
193 nonresident of this state, does not make his or her permanent
194 place of abode in this state, and is not engaged in carrying on
195 in this state any employment, trade, business, or profession in
196 which the boat or aircraft will be used in this state, or is a
197 corporation none of the officers or directors of which is a
198 resident of, or makes his or her permanent place of abode in,
199 this state, or is a noncorporate entity that has no individual
200 vested with authority to participate in the management,
201 direction, or control of the entity's affairs who is a resident
202 of, or makes his or her permanent abode in, this state. For
203 purposes of this exemption, either a registered dealer acting on
204 his or her own behalf as seller, a registered dealer acting as
205 broker on behalf of a seller, or a registered dealer acting as
206 broker on behalf of the purchaser may be deemed to be the
207 selling dealer. This exemption shall not be allowed unless:

208 a. The purchaser removes a qualifying boat, as described in
209 sub-subparagraph f., from the state within 90 days after the
210 date of purchase or extension, or the purchaser removes a
211 nonqualifying boat or an aircraft from this state within 10 days
212 after the date of purchase or, when the boat or aircraft is
213 repaired or altered, within 20 days after completion of the



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214 repairs or alterations; or if the aircraft will be registered in
215 a foreign jurisdiction and:

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

219 (II) The purchaser removes the aircraft from the state to a
220 foreign jurisdiction within 10 days after the date the aircraft
221 is registered by the applicable foreign airworthiness authority;
222 and

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

225

226 For purposes of this sub-subparagraph, the term "foreign
227 jurisdiction" means any jurisdiction outside of the United
228 States or any of its territories;

229 b. The purchaser, within 30 days from the date of
230 departure, provides the department with written proof that the
231 purchaser licensed, registered, titled, or documented the boat
232 or aircraft outside the state. If such written proof is
233 unavailable, within 30 days the purchaser shall provide proof
234 that the purchaser applied for such license, title,
235 registration, or documentation. The purchaser shall forward to
236 the department proof of title, license, registration, or
237 documentation upon receipt;

238 c. The purchaser, within 10 days of removing the boat or
239 aircraft from Florida, furnishes the department with proof of
240 removal in the form of receipts for fuel, dockage, slippage,
241 tie-down, or hangaring from outside of Florida. The information
242 so provided must clearly and specifically identify the boat or



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243 aircraft;

244 d. The selling dealer, within 5 days of the date of sale,
245 provides to the department a copy of the sales invoice, closing
246 statement, bills of sale, and the original affidavit signed by
247 the purchaser attesting that he or she has read the provisions
248 of this section;

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

251 f. Unless the nonresident purchaser of a boat of 5 net tons
252 of admeasurement or larger intends to remove the boat from this
253 state within 10 days after the date of purchase or when the boat
254 is repaired or altered, within 20 days after completion of the
255 repairs or alterations, the nonresident purchaser applies to the
256 selling dealer for a decal which authorizes 90 days after the
257 date of purchase for removal of the boat. The nonresident
258 purchaser of a qualifying boat may apply to the selling dealer
259 within 60 days after the date of purchase for an extension decal
260 that authorizes the boat to remain in this state for an
261 additional 90 days, but not more than a total of 180 days,
262 before the nonresident purchaser is required to pay the tax
263 imposed by this chapter. The department is authorized to issue
264 decals in advance to dealers. The number of decals issued in
265 advance to a dealer shall be consistent with the volume of the
266 dealer's past sales of boats which qualify under this sub-
267 subparagraph. The selling dealer or his or her agent shall mark
268 and affix the decals to qualifying boats in the manner
269 prescribed by the department, before delivery of the boat.

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



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272 extension decal shall cost \$425.

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

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

278 (IV) The department is authorized to require dealers who
279 purchase decals to file reports with the department and may
280 prescribe all necessary records by rule. All such records are
281 subject to inspection by the department.

282 (V) Any dealer or his or her agent who issues a decal
283 falsely, fails to affix a decal, mismarks the expiration date of
284 a decal, or fails to properly account for decals will be
285 considered prima facie to have committed a fraudulent act to
286 evade the tax and will be liable for payment of the tax plus a
287 mandatory penalty of 200 percent of the tax, and shall be liable
288 for fine and punishment as provided by law for a conviction of a
289 misdemeanor of the first degree, as provided in s. 775.082 or s.
290 775.083.

291 (VI) Any nonresident purchaser of a boat who removes a
292 decal before permanently removing the boat from the state, or
293 defaces, changes, modifies, or alters a decal in a manner
294 affecting its expiration date before its expiration, or who
295 causes or allows the same to be done by another, will be
296 considered prima facie to have committed a fraudulent act to
297 evade the tax and will be liable for payment of the tax plus a
298 mandatory penalty of 200 percent of the tax, and shall be liable
299 for fine and punishment as provided by law for a conviction of a
300 misdemeanor of the first degree, as provided in s. 775.082 or s.



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301 775.083.

302 (VII) The department is authorized to adopt rules necessary
303 to administer and enforce this subparagraph and to publish the
304 necessary forms and instructions.

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

308

309 If the purchaser fails to remove the qualifying boat from this
310 state within the maximum 180 days after purchase or a
311 nonqualifying boat or an aircraft from this state within 10 days
312 after purchase or, when the boat or aircraft is repaired or
313 altered, within 20 days after completion of such repairs or
314 alterations, or permits the boat or aircraft to return to this
315 state within 6 months from the date of departure, except as
316 provided in s. 212.08(7)(fff), or if the purchaser fails to
317 furnish the department with any of the documentation required by
318 this subparagraph within the prescribed time period, the
319 purchaser shall be liable for use tax on the cost price of the
320 boat or aircraft and, in addition thereto, payment of a penalty
321 to the Department of Revenue equal to the tax payable. This
322 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
323 The maximum 180-day period following the sale of a qualifying
324 boat tax-exempt to a nonresident may not be tolled for any
325 reason.

326 (b) At the rate of 6 percent of the cost price of each item
327 or article of tangible personal property when the same is not
328 sold but is used, consumed, distributed, or stored for use or
329 consumption in this state; however, for tangible property



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330 originally purchased exempt from tax for use exclusively for
331 lease and which is converted to the owner's own use, tax may be
332 paid on the fair market value of the property at the time of
333 conversion. If the fair market value of the property cannot be
334 determined, use tax at the time of conversion shall be based on
335 the owner's acquisition cost. Under no circumstances may the
336 aggregate amount of sales tax from leasing the property and use
337 tax due at the time of conversion be less than the total sales
338 tax that would have been due on the original acquisition cost
339 paid by the owner.

340 (c) At the rate of 6 percent of the gross proceeds derived
341 from the lease or rental of tangible personal property, as
342 defined herein; however, the following special provisions apply
343 to the lease or rental of motor vehicles:

344 1. When a motor vehicle is leased or rented for a period of
345 less than 12 months:

346 a. If the motor vehicle is rented in Florida, the entire
347 amount of such rental is taxable, even if the vehicle is dropped
348 off in another state.

349 b. If the motor vehicle is rented in another state and
350 dropped off in Florida, the rental is exempt from Florida tax.

351 2. Except as provided in subparagraph 3., for the lease or
352 rental of a motor vehicle for a period of not less than 12
353 months, sales tax is due on the lease or rental payments if the
354 vehicle is registered in this state; provided, however, that no
355 tax shall be due if the taxpayer documents use of the motor
356 vehicle outside this state and tax is being paid on the lease or
357 rental payments in another state.

358 3. The tax imposed by this chapter does not apply to the



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359 lease or rental of a commercial motor vehicle as defined in s.
360 316.003(13) (a) to one lessee or rentee for a period of not less
361 than 12 months when tax was paid on the purchase price of such
362 vehicle by the lessor. To the extent tax was paid with respect
363 to the purchase of such vehicle in another state, territory of
364 the United States, or the District of Columbia, the Florida tax
365 payable shall be reduced in accordance with the provisions of s.
366 212.06(7). This subparagraph shall only be available when the
367 lease or rental of such property is an established business or
368 part of an established business or the same is incidental or
369 germane to such business.

370 (d) At the rate of 6 percent of the lease or rental price
371 paid by a lessee or rentee, or contracted or agreed to be paid
372 by a lessee or rentee, to the owner of the tangible personal
373 property.

374 (e)1. At the rate of 6 percent on charges for:

375 a. Prepaid calling arrangements. The tax on charges for
376 prepaid calling arrangements shall be collected at the time of
377 sale and remitted by the selling dealer.

378 (I) "Prepaid calling arrangement" has the same meaning as
379 provided in s. 202.11.

380 (II) If the sale or recharge of the prepaid calling
381 arrangement does not take place at the dealer's place of
382 business, it shall be deemed to have taken place at the
383 customer's shipping address or, if no item is shipped, at the
384 customer's address or the location associated with the
385 customer's mobile telephone number.

386 (III) The sale or recharge of a prepaid calling arrangement
387 shall be treated as a sale of tangible personal property for



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388 purposes of this chapter, regardless of whether a tangible item
389 evidencing such arrangement is furnished to the purchaser, and
390 such sale within this state subjects the selling dealer to the
391 jurisdiction of this state for purposes of this subsection.

392 (IV) No additional tax under this chapter or chapter 202 is
393 due or payable if a purchaser of a prepaid calling arrangement
394 who has paid tax under this chapter on the sale or recharge of
395 such arrangement applies one or more units of the prepaid
396 calling arrangement to obtain communications services as
397 described in s. 202.11(9)(b)3., other services that are not
398 communications services, or products.

399 b. The installation of telecommunication and telegraphic
400 equipment.

401 c. Electrical power or energy, except that the tax rate for
402 charges for electrical power or energy is 4.35 percent. Charges
403 for electrical power and energy do not include taxes imposed
404 under ss. 166.231 and 203.01(1)(a)3.

405 2. Section 212.17(3), regarding credit for tax paid on
406 charges subsequently found to be worthless, is equally
407 applicable to any tax paid under this section on charges for
408 prepaid calling arrangements, telecommunication or telegraph
409 services, or electric power subsequently found to be
410 uncollectible. As used in this paragraph, the term "charges"
411 does not include any excise or similar tax levied by the Federal
412 Government, a political subdivision of this state, or a
413 municipality upon the purchase, sale, or recharge of prepaid
414 calling arrangements or upon the purchase or sale of
415 telecommunication, television system program, or telegraph
416 service or electric power, which tax is collected by the seller



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417 from the purchaser.

418 (f) At the rate of 6 percent on the sale, rental, use,
419 consumption, or storage for use in this state of machines and
420 equipment, and parts and accessories therefor, used in
421 manufacturing, processing, compounding, producing, mining, or
422 quarrying personal property for sale or to be used in furnishing
423 communications, transportation, or public utility services.

424 (g)1. At the rate of 6 percent on the retail price of
425 newspapers and magazines sold or used in Florida.

426 2. Notwithstanding other provisions of this chapter,
427 inserts of printed materials which are distributed with a
428 newspaper or magazine are a component part of the newspaper or
429 magazine, and neither the sale nor use of such inserts is
430 subject to tax when:

431 a. Printed by a newspaper or magazine publisher or
432 commercial printer and distributed as a component part of a
433 newspaper or magazine, which means that the items after being
434 printed are delivered directly to a newspaper or magazine
435 publisher by the printer for inclusion in editions of the
436 distributed newspaper or magazine;

437 b. Such publications are labeled as part of the designated
438 newspaper or magazine publication into which they are to be
439 inserted; and

440 c. The purchaser of the insert presents a resale
441 certificate to the vendor stating that the inserts are to be
442 distributed as a component part of a newspaper or magazine.

443 (h)1. A tax is imposed at the rate of 4 percent on the
444 charges for the use of coin-operated amusement machines. The tax
445 shall be calculated by dividing the gross receipts from such



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446 charges for the applicable reporting period by a divisor,
447 determined as provided in this subparagraph, to compute gross
448 taxable sales, and then subtracting gross taxable sales from
449 gross receipts to arrive at the amount of tax due. For counties
450 that do not impose a discretionary sales surtax, the divisor is
451 equal to 1.04; for counties that impose a 0.5 percent
452 discretionary sales surtax, the divisor is equal to 1.045; for
453 counties that impose a 1 percent discretionary sales surtax, the
454 divisor is equal to 1.050; and for counties that impose a 2
455 percent sales surtax, the divisor is equal to 1.060. If a county
456 imposes a discretionary sales surtax that is not listed in this
457 subparagraph, the department shall make the applicable divisor
458 available in an electronic format or otherwise. Additional
459 divisors shall bear the same mathematical relationship to the
460 next higher and next lower divisors as the new surtax rate bears
461 to the next higher and next lower surtax rates for which
462 divisors have been established. When a machine is activated by a
463 slug, token, coupon, or any similar device which has been
464 purchased, the tax is on the price paid by the user of the
465 device for such device.

466 2. As used in this paragraph, the term "operator" means any
467 person who possesses a coin-operated amusement machine for the
468 purpose of generating sales through that machine and who is
469 responsible for removing the receipts from the machine.

470 a. If the owner of the machine is also the operator of it,
471 he or she shall be liable for payment of the tax without any
472 deduction for rent or a license fee paid to a location owner for
473 the use of any real property on which the machine is located.

474 b. If the owner or lessee of the machine is also its



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475 operator, he or she shall be liable for payment of the tax on
476 the purchase or lease of the machine, as well as the tax on
477 sales generated through the machine.

478 c. If the proprietor of the business where the machine is
479 located does not own the machine, he or she shall be deemed to
480 be the lessee and operator of the machine and is responsible for
481 the payment of the tax on sales, unless such responsibility is
482 otherwise provided for in a written agreement between him or her
483 and the machine owner.

484 3.a. An operator of a coin-operated amusement machine may
485 not operate or cause to be operated in this state any such
486 machine until the operator has registered with the department
487 and has conspicuously displayed an identifying certificate
488 issued by the department. The identifying certificate shall be
489 issued by the department upon application from the operator. The
490 identifying certificate shall include a unique number, and the
491 certificate shall be permanently marked with the operator's
492 name, the operator's sales tax number, and the maximum number of
493 machines to be operated under the certificate. An identifying
494 certificate shall not be transferred from one operator to
495 another. The identifying certificate must be conspicuously
496 displayed on the premises where the coin-operated amusement
497 machines are being operated.

498 b. The operator of the machine must obtain an identifying
499 certificate before the machine is first operated in the state
500 and by July 1 of each year thereafter. The annual fee for each
501 certificate shall be based on the number of machines identified
502 on the application times \$30 and is due and payable upon
503 application for the identifying device. The application shall



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504 contain the operator's name, sales tax number, business address
505 where the machines are being operated, and the number of
506 machines in operation at that place of business by the operator.
507 No operator may operate more machines than are listed on the
508 certificate. A new certificate is required if more machines are
509 being operated at that location than are listed on the
510 certificate. The fee for the new certificate shall be based on
511 the number of additional machines identified on the application
512 form times \$30.

513 c. A penalty of \$250 per machine is imposed on the operator
514 for failing to properly obtain and display the required
515 identifying certificate. A penalty of \$250 is imposed on the
516 lessee of any machine placed in a place of business without a
517 proper current identifying certificate. Such penalties shall
518 apply in addition to all other applicable taxes, interest, and
519 penalties.

520 d. Operators of coin-operated amusement machines must
521 obtain a separate sales and use tax certificate of registration
522 for each county in which such machines are located. One sales
523 and use tax certificate of registration is sufficient for all of
524 the operator's machines within a single county.

525 4. The provisions of this paragraph do not apply to coin-
526 operated amusement machines owned and operated by churches or
527 synagogues.

528 5. In addition to any other penalties imposed by this
529 chapter, a person who knowingly and willfully violates any
530 provision of this paragraph commits a misdemeanor of the second
531 degree, punishable as provided in s. 775.082 or s. 775.083.

532 6. The department may adopt rules necessary to administer



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533 the provisions of this paragraph.

534 (i)1. At the rate of 6 percent on charges for all:

535 a. Detective, burglar protection, and other protection
536 services (NAICS National Numbers 561611, 561612, 561613, and
537 561621). Fingerprint services required under s. 790.06 or s.
538 790.062 are not subject to the tax. Any law enforcement officer,
539 as defined in s. 943.10, who is performing approved duties as
540 determined by his or her local law enforcement agency in his or
541 her capacity as a law enforcement officer, and who is subject to
542 the direct and immediate command of his or her law enforcement
543 agency, and in the law enforcement officer's uniform as
544 authorized by his or her law enforcement agency, is performing
545 law enforcement and public safety services and is not performing
546 detective, burglar protection, or other protective services, if
547 the law enforcement officer is performing his or her approved
548 duties in a geographical area in which the law enforcement
549 officer has arrest jurisdiction. Such law enforcement and public
550 safety services are not subject to tax irrespective of whether
551 the duty is characterized as "extra duty," "off-duty," or
552 "secondary employment," and irrespective of whether the officer
553 is paid directly or through the officer's agency by an outside
554 source. The term "law enforcement officer" includes full-time or
555 part-time law enforcement officers, and any auxiliary law
556 enforcement officer, when such auxiliary law enforcement officer
557 is working under the direct supervision of a full-time or part-
558 time law enforcement officer.

559 b. Nonresidential cleaning, excluding cleaning of the
560 interiors of transportation equipment, and nonresidential
561 building pest control services (NAICS National Numbers 561710



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562 and 561720).

563 2. As used in this paragraph, "NAICS" means those
564 classifications contained in the North American Industry
565 Classification System, as published in 2007 by the Office of
566 Management and Budget, Executive Office of the President.

567 3. Charges for detective, burglar protection, and other
568 protection security services performed in this state but used
569 outside this state are exempt from taxation. Charges for
570 detective, burglar protection, and other protection security
571 services performed outside this state and used in this state are
572 subject to tax.

573 4. If a transaction involves both the sale or use of a
574 service taxable under this paragraph and the sale or use of a
575 service or any other item not taxable under this chapter, the
576 consideration paid must be separately identified and stated with
577 respect to the taxable and exempt portions of the transaction or
578 the entire transaction shall be presumed taxable. The burden
579 shall be on the seller of the service or the purchaser of the
580 service, whichever applicable, to overcome this presumption by
581 providing documentary evidence as to which portion of the
582 transaction is exempt from tax. The department is authorized to
583 adjust the amount of consideration identified as the taxable and
584 exempt portions of the transaction; however, a determination
585 that the taxable and exempt portions are inaccurately stated and
586 that the adjustment is applicable must be supported by
587 substantial competent evidence.

588 5. Each seller of services subject to sales tax pursuant to
589 this paragraph shall maintain a monthly log showing each
590 transaction for which sales tax was not collected because the



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591 services meet the requirements of subparagraph 3. for out-of-
592 state use. The log must identify the purchaser's name, location
593 and mailing address, and federal employer identification number,
594 if a business, or the social security number, if an individual,
595 the service sold, the price of the service, the date of sale,
596 the reason for the exemption, and the sales invoice number. The
597 monthly log shall be maintained pursuant to the same
598 requirements and subject to the same penalties imposed for the
599 keeping of similar records pursuant to this chapter.

600 (j)1. Notwithstanding any other provision of this chapter,
601 there is hereby levied a tax on the sale, use, consumption, or
602 storage for use in this state of any coin or currency, whether
603 in circulation or not, when such coin or currency:

604 a. Is not legal tender;

605 b. If legal tender, is sold, exchanged, or traded at a rate
606 in excess of its face value; or

607 c. Is sold, exchanged, or traded at a rate based on its
608 precious metal content.

609 2. Such tax shall be at a rate of 6 percent of the price at
610 which the coin or currency is sold, exchanged, or traded, except
611 that, with respect to a coin or currency which is legal tender
612 of the United States and which is sold, exchanged, or traded,
613 such tax shall not be levied.

614 3. There are exempt from this tax exchanges of coins or
615 currency which are in general circulation in, and legal tender
616 of, one nation for coins or currency which are in general
617 circulation in, and legal tender of, another nation when
618 exchanged solely for use as legal tender and at an exchange rate
619 based on the relative value of each as a medium of exchange.



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620 4. With respect to any transaction that involves the sale
621 of coins or currency taxable under this paragraph in which the
622 taxable amount represented by the sale of such coins or currency
623 exceeds \$500, the entire amount represented by the sale of such
624 coins or currency is exempt from the tax imposed under this
625 paragraph. The dealer must maintain proper documentation, as
626 prescribed by rule of the department, to identify that portion
627 of a transaction which involves the sale of coins or currency
628 and is exempt under this subparagraph.

629 (k) At the rate of 6 percent of the sales price of each
630 gallon of diesel fuel not taxed under chapter 206 purchased for
631 use in a vessel, except dyed diesel fuel that is exempt pursuant
632 to s. 212.08(4)(a)4.

633 (1) Florists located in this state are liable for sales tax
634 on sales to retail customers regardless of where or by whom the
635 items sold are to be delivered. Florists located in this state
636 are not liable for sales tax on payments received from other
637 florists for items delivered to customers in this state.

638 (m) Operators of game concessions or other concessionaires
639 who customarily award tangible personal property as prizes may,
640 in lieu of paying tax on the cost price of such property, pay
641 tax on 25 percent of the gross receipts from such concession
642 activity.

643 (2) The tax shall be collected by the dealer, as defined
644 herein, and remitted by the dealer to the state at the time and
645 in the manner as hereinafter provided.

646 (3) The tax so levied is in addition to all other taxes,
647 whether levied in the form of excise, license, or privilege
648 taxes, and in addition to all other fees and taxes levied.



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649 (4) The tax imposed pursuant to this chapter shall be due
650 and payable according to the brackets set forth in s. 212.12.

651 (5) Notwithstanding any other provision of this chapter,
652 the maximum amount of tax imposed under this chapter and
653 collected on each sale or use of a boat in this state may not
654 exceed \$18,000 and on each repair of a boat in this state may
655 not exceed \$60,000.

656 Section 6. Effective October 1, 2019, section 212.0596,
657 Florida Statutes, is amended to read:

658 212.0596 Taxation of remote ~~mail-order~~ sales.—

659 (1) For purposes of this chapter, a "remote ~~mail-order~~
660 sale" is a retail sale of tangible personal property, ordered by
661 mail, telephone, the Internet, or other means of communication,
662 from a dealer who receives the order outside of this state ~~in~~
663 ~~another state of the United States, or in a commonwealth,~~
664 ~~territory, or other area under the jurisdiction of the United~~
665 ~~States,~~ and transports the property or causes the property to be
666 transported, ~~whether or not by mail,~~ from any jurisdiction ~~of~~
667 ~~the United States,~~ including this state, to a person in this
668 state, including the person who ordered the property.

669 (2) Every dealer as defined in s. 212.06(2)(c) who makes a
670 remote ~~mail-order~~ sale is subject to the power of this state to
671 levy and collect the tax imposed by this chapter when any of the
672 following applies:

673 (a) The dealer is a corporation doing business under the
674 laws of this state or is a person domiciled in, a resident of,
675 or a citizen of, this state. ~~†~~

676 (b) The dealer maintains retail establishments or offices
677 in this state, regardless of whether the remote ~~mail-order~~ sales



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678 thus subject to taxation by this state result from or are
679 related in any other way to the activities of such
680 establishments or offices.†

681 (c) The dealer has agents in this state who solicit
682 business or transact business on behalf of the dealer,
683 regardless of whether the remote mail-order sales thus subject
684 to taxation by this state result from or are related in any
685 other way to such solicitation or transaction of business,
686 except that a printer who mails or delivers for an out-of-state
687 print purchaser material the printer printed for it is ~~shall~~ not
688 ~~be~~ deemed to be the print purchaser's agent for purposes of this
689 paragraph.†

690 (d) The property was delivered in this state in fulfillment
691 of a sales contract that was entered into in this state, in
692 accordance with applicable conflict of laws rules, when a person
693 in this state accepted an offer by ordering the property.†

694 (e) The dealer, by purposefully or systematically
695 exploiting the market provided by this state by any media-
696 assisted, media-facilitated, or media-solicited means,
697 including, but not limited to, direct mail advertising,
698 unsolicited distribution of catalogs, computer-assisted
699 shopping, television, radio, or other electronic media, or
700 magazine or newspaper advertisements or other media, creates
701 nexus with this state.†

702 (f) Through compact or reciprocity with another
703 jurisdiction of the United States, that jurisdiction uses its
704 taxing power and its jurisdiction over the retailer in support
705 of this state's taxing power.†

706 (g) The dealer consents, expressly or by implication, to



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707 the imposition of the tax imposed under ~~by~~ this chapter.†
708 (h) The dealer is subject to service of process under s.
709 48.181.†
710 (i) The dealer's remote ~~mail-order~~ sales are subject to the
711 power of this state to tax sales or to require the dealer to
712 collect use taxes under a statute or statutes of the United
713 States.†
714 (j) The dealer owns real property or tangible personal
715 property that is physically in this state. For purposes of this
716 paragraph, except that a dealer whose only property, (including
717 property owned by an affiliate,) in this state is located at the
718 premises of a printer with which the vendor has contracted for
719 printing, ~~and is either a final printed product, or~~ property
720 that which becomes a part of the final printed product, or
721 property from which the printed product is produced, is not
722 deemed to own such property. ~~for purposes of this paragraph;~~
723 (k) The dealer, while not having nexus with this state on
724 any of the bases described in paragraphs (a)-(j) or paragraph
725 (l), is a corporation that is a member of an affiliated group of
726 corporations, as defined in s. 1504(a) of the Internal Revenue
727 Code, whose members are includable under s. 1504(b) of the
728 Internal Revenue Code and whose members are eligible to file a
729 consolidated tax return for federal corporate income tax
730 purposes and any parent or subsidiary corporation in the
731 affiliated group has nexus with this state on one or more of the
732 bases described in paragraphs (a)-(j) or paragraph (l).† ~~or~~
733 (l) ~~The dealer or~~ The dealer's activities, have sufficient
734 ~~connection with or relationship to this state or its residents~~
735 ~~of some type~~ other than those described in paragraphs (a)-(k),†



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736 result in making a substantial number of remote sales under
737 subsection (3) to create nexus empowering this state to tax its
738 mail order sales or to require the dealer to collect sales tax
739 or accrue use tax.

740 (3) (a) Every person dealer engaged in the business of
741 making a substantial number of remote mail order sales is a
742 dealer for purposes of this chapter subject to the requirements
743 of this chapter for cooperation of dealers in collection of
744 taxes and in administration of this chapter, except that no fee
745 shall be imposed upon such dealer for carrying out any required
746 activity.

747 (b) As used in this section, the term "making a substantial
748 number of remote sales" means:

749 1. In the previous calendar year, conducting 200 or more
750 retail sales of tangible personal property to be delivered to a
751 location within this state; or

752 2. In the previous calendar year, conducting any number of
753 retail sales of tangible personal property to be delivered to a
754 location within this state, in an amount exceeding \$100,000.

755
756 For purposes of this paragraph, tangible personal property
757 delivered to a location within this state is presumed to be
758 used, consumed, distributed, or stored to be used or consumed in
759 this state.

760 (4) The department shall, with the consent of another
761 jurisdiction of the United States whose cooperation is needed,
762 enforce this chapter in that jurisdiction, either directly or,
763 at the option of that jurisdiction, through its officers or
764 employees.



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765 (5) The tax required under this section to be collected and
766 any amount unreturned to a purchaser that is not tax but was
767 collected from the purchaser under the representation that it
768 was tax constitute funds of the State of Florida from the moment
769 of collection.

770 (6) ~~Notwithstanding other provisions of law, a dealer who~~
771 ~~makes a mail order sale in this state is exempt from collecting~~
772 ~~and remitting any local option surtax on the sale, unless the~~
773 ~~dealer is located in a county that imposes a surtax within the~~
774 ~~meaning of s. 212.054(3)(a), the order is placed through the~~
775 ~~dealer's location in such county, and the property purchased is~~
776 ~~delivered into such county or into another county in this state~~
777 ~~that levies the surtax, in which case the provisions of s.~~
778 ~~212.054(3)(a) are applicable.~~

779 (7) The department may establish by rule procedures for
780 collecting the use tax from unregistered persons who but for
781 their remote mail order purchases would not be required to remit
782 sales or use tax directly to the department. The procedures may
783 provide for waiver of registration, provisions for irregular
784 remittance of tax, elimination of the collection allowance, and
785 nonapplication of local option surtaxes.

786 Section 7. Effective October 1, 2019, section 212.05965,
787 Florida Statutes, is created to read:

788 212.05965 Taxation of marketplace sales.-

789 (1) As used in this section, the term:

790 (a) "Marketplace" means any physical place or electronic
791 medium through which tangible personal property is offered for
792 sale.

793 (b) "Marketplace provider" means any person who:



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794 1. Facilitates a retail sale by a marketplace seller by
795 listing or advertising for sale by the marketplace seller
796 tangible personal property in a marketplace; and

797 2. Directly, or indirectly through agreements or
798 arrangements with third parties, collects payment from the
799 customer and transmits the payment to the marketplace seller,
800 regardless of whether the marketplace provider receives
801 compensation or other consideration in exchange for its
802 services.

803
804 The term does not include any person who solely provides
805 handling or transportation services not subject to tax under
806 this chapter or travel agency services. For purposes of this
807 paragraph, the term "travel agency services" means arranging,
808 booking, or otherwise facilitating, for a commission, fee, or
809 other consideration, vacation or travel packages, a rental car,
810 or other travel reservations; tickets for domestic or foreign
811 travel by air, rail, ship, bus, or other medium of
812 transportation; or hotel or other lodging accommodations.

813 (c) "Marketplace seller" means a person who has an
814 agreement with a marketplace provider and who makes retail sales
815 of tangible personal property through a marketplace owned,
816 operated, or controlled by a marketplace provider.

817 (2) Every marketplace provider with a physical presence in
818 this state or who is making or facilitating through a
819 marketplace a substantial number of remote sales as defined in
820 s. 212.0596(3)(b) is subject to the requirements imposed by this
821 chapter on dealers for registration and for the collection and
822 remittance of taxes and the administration of this chapter.



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823 (3) A marketplace provider shall certify to its marketplace
824 sellers that it will collect and remit the tax imposed under
825 this chapter on taxable retail sales made through the
826 marketplace. Such certification may be included in the agreement
827 between the marketplace provider and marketplace seller.

828 (4) (a) A marketplace seller may not collect and remit the
829 tax under this chapter on a taxable retail sale when the sale is
830 made through the marketplace and the marketplace provider
831 certifies, as required under subsection (3), that it will
832 collect and remit such tax. A marketplace seller shall exclude
833 such sales made through the marketplace from the marketplace
834 seller's tax return under s. 212.11.

835 (b)1. A marketplace seller with a physical presence in this
836 state shall register and shall collect and remit the tax imposed
837 under this chapter on all taxable retail sales made outside of
838 the marketplace.

839 2. A marketplace seller making a substantial number of
840 remote sales as defined in s. 212.0596(3)(b) shall register and
841 shall collect and remit the tax imposed under this chapter on
842 all taxable retail sales made outside of the marketplace. Sales
843 made through the marketplace are not considered for purposes of
844 determining if the seller has made a substantial number of
845 remote sales.

846 (5) (a) A marketplace provider shall allow the department to
847 examine and audit its books and records pursuant to s. 212.13.
848 For retail sales facilitated through a marketplace, the
849 department may not examine or audit the books and records of
850 marketplace sellers, nor may the department assess marketplace
851 sellers except to the extent the marketplace provider seeks



852 relief under paragraph (b). The department may examine, audit,
853 and assess a marketplace seller for retail sales made outside of
854 the marketplace under paragraph (4) (b).

855 (b) The marketplace provider is relieved of liability for
856 the tax for the retail sale, and the marketplace seller or
857 customer is liable for the tax imposed under this chapter, if
858 the marketplace provider demonstrates to the satisfaction of the
859 department that the marketplace provider made a reasonable
860 effort to obtain accurate information related to the retail
861 sales facilitated through the marketplace from the marketplace
862 seller, but that the failure to collect and pay the correct
863 amount of tax imposed under this chapter was due to incorrect or
864 incomplete information provided by the marketplace seller to the
865 marketplace provider. This paragraph does not apply to a retail
866 sale for which the marketplace provider is the seller, if the
867 marketplace provider and marketplace seller are related parties
868 or if transactions between a marketplace seller and marketplace
869 buyer are not conducted at arm's length.

870 (6) For purposes of registration pursuant to s. 212.18, a
871 marketplace is deemed a separate place of business.

872 (7) A marketplace provider and marketplace seller may agree
873 by contract or otherwise that if a marketplace provider pays the
874 tax imposed under this chapter on a retail sale facilitated
875 through a marketplace for a marketplace seller as a result of an
876 audit or otherwise, the marketplace provider has the right to
877 recover such tax and any associated interest and penalties from
878 the marketplace seller.

879 (8) Consistent with s. 213.21, the department may
880 compromise any tax, interest, or penalty assessed on retail



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881 sales conducted through a marketplace.

882 (9) For purposes of this section, the limitations in ss.
883 213.30(3) and 213.756(2) apply.

884 (10) This section may not be construed to authorize the
885 state to collect sales tax from both the marketplace provider
886 and the marketplace seller on the same retail sale.

887 Section 8. Effective October 1, 2019, paragraph (c) of
888 subsection (2) and paragraph (a) of subsection (5) of section
889 212.06, Florida Statutes, are amended to read:

890 212.06 Sales, storage, use tax; collectible from dealers;
891 "dealer" defined; dealers to collect from purchasers;
892 legislative intent as to scope of tax.—

893 (2)

894 (c) The term "dealer" is further defined to mean every
895 person, as used in this chapter, who sells at retail or who
896 offers for sale at retail, or who has in his or her possession
897 for sale at retail; or for use, consumption, or distribution; or
898 for storage to be used or consumed in this state, tangible
899 personal property as defined herein, including a retailer who
900 transacts a remote ~~mail order~~ sale and a marketplace provider
901 who facilitates a retail sale through a marketplace.

902 (5) (a) 1. Except as provided in subparagraph 2., it is not
903 the intention of this chapter to levy a tax upon tangible
904 personal property imported, produced, or manufactured in this
905 state for export, provided that tangible personal property may
906 not be considered as being imported, produced, or manufactured
907 for export unless the importer, producer, or manufacturer
908 delivers the same to a licensed exporter for exporting or to a
909 common carrier for shipment outside the state or mails the same



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910 by United States mail to a destination outside the state; or, in
911 the case of aircraft being exported under their own power to a
912 destination outside the continental limits of the United States,
913 by submission to the department of a duly signed and validated
914 United States customs declaration, showing the departure of the
915 aircraft from the continental United States; and further with
916 respect to aircraft, the canceled United States registry of said
917 aircraft; or in the case of parts and equipment installed on
918 aircraft of foreign registry, by submission to the department of
919 documentation, the extent of which shall be provided by rule,
920 showing the departure of the aircraft from the continental
921 United States; nor is it the intention of this chapter to levy a
922 tax on any sale which the state is prohibited from taxing under
923 the Constitution or laws of the United States. Every retail sale
924 made to a person physically present at the time of sale shall be
925 presumed to have been delivered in this state.

926 2.a. Notwithstanding subparagraph 1., a tax is levied on
927 each sale of tangible personal property to be transported to a
928 cooperating state as defined in sub-subparagraph c., at the rate
929 specified in sub-subparagraph d. However, a Florida dealer will
930 be relieved from the requirements of collecting taxes pursuant
931 to this subparagraph if the Florida dealer obtains from the
932 purchaser an affidavit setting forth the purchaser's name,
933 address, state taxpayer identification number, and a statement
934 that the purchaser is aware of his or her state's use tax laws,
935 is a registered dealer in Florida or another state, or is
936 purchasing the tangible personal property for resale or is
937 otherwise not required to pay the tax on the transaction. The
938 department may, by rule, provide a form to be used for the



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939 purposes set forth herein.

940 b. For purposes of this subparagraph, "a cooperating state"
941 is one determined by the executive director of the department to
942 cooperate satisfactorily with this state in collecting taxes on
943 remote ~~mail-order~~ sales. No state shall be so determined unless
944 it meets all the following minimum requirements:

945 (I) It levies and collects taxes on remote ~~mail-order~~ sales
946 of property transported from that state to persons in this
947 state, as described in s. 212.0596, upon request of the
948 department.

949 (II) The tax so collected shall be at the rate specified in
950 s. 212.05, not including any local option or tourist or
951 convention development taxes collected pursuant to s. 125.0104
952 or this chapter.

953 (III) Such state agrees to remit to the department all
954 taxes so collected no later than 30 days from the last day of
955 the calendar quarter following their collection.

956 (IV) Such state authorizes the department to audit dealers
957 within its jurisdiction who make remote ~~mail-order~~ sales that
958 are the subject of s. 212.0596, or makes arrangements deemed
959 adequate by the department for auditing them with its own
960 personnel.

961 (V) Such state agrees to provide to the department records
962 obtained by it from retailers or dealers in such state showing
963 delivery of tangible personal property into this state upon
964 which no sales or use tax has been paid in a manner similar to
965 that provided in sub-subparagraph g.

966 c. For purposes of this subparagraph, "sales of tangible
967 personal property to be transported to a cooperating state"



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968 means remote ~~mail-order~~ sales to a person who is in the
969 cooperating state at the time the order is executed, from a
970 dealer who receives that order in this state.

971 d. The tax levied by sub-subparagraph a. shall be at the
972 rate at which such a sale would have been taxed pursuant to the
973 cooperating state's tax laws if consummated in the cooperating
974 state by a dealer and a purchaser, both of whom were physically
975 present in that state at the time of the sale.

976 e. The tax levied by sub-subparagraph a., when collected,
977 shall be held in the State Treasury in trust for the benefit of
978 the cooperating state and shall be paid to it at a time agreed
979 upon between the department, acting for this state, and the
980 cooperating state or the department or agency designated by it
981 to act for it; however, such payment shall in no event be made
982 later than 30 days from the last day of the calendar quarter
983 after the tax was collected. Funds held in trust for the benefit
984 of a cooperating state shall not be subject to the service
985 charges imposed by s. 215.20.

986 f. The department is authorized to perform such acts and to
987 provide such cooperation to a cooperating state with reference
988 to the tax levied by sub-subparagraph a. as is required of the
989 cooperating state by sub-subparagraph b.

990 g. In furtherance of this act, dealers selling tangible
991 personal property for delivery in another state shall make
992 available to the department, upon request of the department,
993 records of all tangible personal property so sold. Such records
994 shall include a description of the property, the name and
995 address of the purchaser, the name and address of the person to
996 whom the property was sent, the purchase price of the property,



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997 information regarding whether sales tax was paid in this state
998 on the purchase price, and such other information as the
999 department may by rule prescribe.

1000 Section 9. Effective July 1, 2019, section 212.094, Florida
1001 Statutes, is created to read:

1002 212.094 Sales tax refund for eligible job training
1003 organizations.-

1004 (1) As used in this section, the term:

1005 (a) "Eligible job training organization" means an
1006 organization that:

1007 1. Is an exempt organization under s. 501(c)(3) of the
1008 Internal Revenue Code of 1986, as amended;

1009 2. Provides job training and employment services to low-
1010 income persons as defined in s. 420.0004, individuals who have
1011 workplace disadvantages, or individuals with barriers to
1012 employment; and

1013 3. Is accredited by the Commission on Accreditation of
1014 Rehabilitation Facilities.

1015 (b) "Growth in employment hours" means the growth in the
1016 number of hours worked by employees at an eligible job training
1017 organization in the most recently completed state fiscal year,
1018 compared to the number of hours worked by employees at the
1019 eligible job training organization in the state fiscal year
1020 immediately preceding the most recently completed state fiscal
1021 year.

1022 (c) "Job training and employment services" means programs
1023 and services that are provided to improve job readiness, to
1024 assist workers in gaining employment and adapting to the
1025 changing labor market, and to help workers achieve success



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1026 through self-sufficiency.

1027 (2) An eligible job training organization is entitled to a
1028 refund of 10 percent of the sales tax remitted to the department
1029 during the most recently completed state fiscal year on its
1030 sales of goods donated to the organization. The organization
1031 must reserve the refund exclusively for use in any of the
1032 following:

1033 (a) Growth in employment hours.

1034 (b) Job training and employment services to low-income
1035 persons as defined in s. 420.0004, individuals who have
1036 workplace disadvantages, and individuals with barriers to
1037 employment.

1038 (c) Job training and employment services for veterans.

1039 (3) The total amount of refunds that the department may
1040 issue under this section may not exceed \$2 million in any state
1041 fiscal year. Refunds must be granted on a first-come, first-
1042 served basis.

1043 (4) An organization seeking a refund under this section
1044 must first submit an application to the Department of Economic
1045 Opportunity by July 15, which sets forth that the organization
1046 meets the requirements under paragraph (1)(a) and that the
1047 refund will be used exclusively for the purposes listed in
1048 subsection (2). The organization must submit supporting
1049 information as prescribed by the Department of Economic
1050 Opportunity by rule.

1051 (5) (a) The Department of Economic Opportunity shall verify
1052 the application and notify the organization of its determination
1053 within 15 days after receiving a complete application. The
1054 Department of Economic Opportunity shall communicate its



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1055 decision in writing or, if agreed to by the applicant, via e-
1056 mail.

1057 (b) If the Department of Economic Opportunity approves the
1058 application, the notice sent to the eligible job training
1059 organization must include a certification that the organization
1060 is eligible to receive a refund of certain sales and use tax
1061 remitted under this chapter. The Department of Economic
1062 Opportunity shall transmit a copy of the notice and
1063 certification, if applicable, to the department.

1064 (c) Upon the Department of Economic Opportunity's issuance
1065 of a certification, the certification remains valid so long as
1066 the eligible job training organization is in compliance with the
1067 requirements of this section.

1068 (6) An eligible job training organization certified under
1069 this section must apply to the department between August 1 and
1070 August 31 of each year to receive a refund. A copy of the
1071 certification must be included in an eligible job training
1072 organization's first application for a refund, but is not
1073 required to be included in subsequent applications. The
1074 organization must submit any information required by the
1075 department as part of its application for the refund.

1076 (7) For purposes of this section, an eligible job training
1077 organization comprised of commonly owned and controlled entities
1078 is deemed to be a single organization.

1079 (8) By August 1 following each state fiscal year in which
1080 an eligible job training organization received a refund pursuant
1081 to subsection (2), the organization must provide a report to the
1082 Department of Economic Opportunity regarding the use of the
1083 funds in accordance with subsection (2). The report must include



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1084 at least all of the following:

1085 (a) The amount of the refund used to create growth in
1086 employment hours.

1087 (b) The total growth in employment hours.

1088 (c) The amount of the refund used for job training and
1089 employment services.

1090 (d) The number of individuals who participated in job
1091 training and employment services at the eligible job training
1092 organization.

1093 (e) A statement declaring that the eligible job training
1094 organization continues to meet the requirements of this section.

1095 (9) (a) The Department of Economic Opportunity may adopt
1096 rules to administer this section, including rules for the
1097 approval and disapproval of applications.

1098 (b) If the Department of Economic Opportunity determines
1099 that an eligible job training organization no longer qualifies
1100 for the refund under this section, the Department of Economic
1101 Opportunity must notify the department by August 31. The
1102 department may not issue a refund after receiving such
1103 notification.

1104 (c) The overpayment of a refund or a refund issued to an
1105 ineligible organization is subject to repayment and interest at
1106 the rate calculated pursuant to s. 213.235.

1107 Section 10. Effective October 1, 2019, paragraph (a) of
1108 subsection (1) and paragraph (a) of subsection (5) of section
1109 212.12, Florida Statutes, are amended to read:

1110 212.12 Dealer's credit for collecting tax; penalties for
1111 noncompliance; powers of Department of Revenue in dealing with
1112 delinquents; brackets applicable to taxable transactions;



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1113 records required.-

1114 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose
1115 of compensating persons granting licenses for and the lessors of
1116 real and personal property taxed hereunder, for the purpose of
1117 compensating dealers in tangible personal property, for the
1118 purpose of compensating dealers providing communication services
1119 and taxable services, for the purpose of compensating owners of
1120 places where admissions are collected, and for the purpose of
1121 compensating remitters of any taxes or fees reported on the same
1122 documents utilized for the sales and use tax, as compensation
1123 for the keeping of prescribed records, filing timely tax
1124 returns, and the proper accounting and remitting of taxes by
1125 them, such seller, person, lessor, dealer, owner, and remitter
1126 ~~(except dealers who make mail order sales)~~ who files the return
1127 required pursuant to s. 212.11 only by electronic means and who
1128 pays the amount due on such return only by electronic means
1129 shall be allowed 2.5 percent of the amount of the tax due,
1130 accounted for, and remitted to the department in the form of a
1131 deduction. However, if the amount of the tax due and remitted to
1132 the department by electronic means for the reporting period
1133 exceeds \$1,200, an allowance is not allowed for all amounts in
1134 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
1135 the term "electronic means" has the same meaning as provided in
1136 s. 213.755(2) (c).

1137 ~~2. The executive director of the department is authorized~~
1138 ~~to negotiate a collection allowance, pursuant to rules~~
1139 ~~promulgated by the department, with a dealer who makes mail~~
1140 ~~order sales. The rules of the department shall provide~~
1141 ~~guidelines for establishing the collection allowance based upon~~



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1142 ~~the dealer's estimated costs of collecting the tax, the volume~~
1143 ~~and value of the dealer's mail order sales to purchasers in this~~
1144 ~~state, and the administrative and legal costs and likelihood of~~
1145 ~~achieving collection of the tax absent the cooperation of the~~
1146 ~~dealer. However, in no event shall the collection allowance~~
1147 ~~negotiated by the executive director exceed 10 percent of the~~
1148 ~~tax remitted for a reporting period.~~

1149 (5) (a) The department is authorized to audit or inspect the
1150 records and accounts of dealers defined herein, including audits
1151 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~
1152 ~~the extent permitted by another state,~~ and to correct by credit
1153 any overpayment of tax, and, in the event of a deficiency, an
1154 assessment shall be made and collected. No administrative
1155 finding of fact is necessary prior to the assessment of any tax
1156 deficiency.

1157 Section 11. Effective October 1, 2019, paragraph (f) of
1158 subsection (3) of section 212.18, Florida Statutes, is amended
1159 to read:

1160 212.18 Administration of law; registration of dealers;
1161 rules.—

1162 (3)

1163 (f) As used in this paragraph, the term "exhibitor" means a
1164 person who enters into an agreement authorizing the display of
1165 tangible personal property or services at a convention or a
1166 trade show. The following provisions apply to the registration
1167 of exhibitors as dealers under this chapter:

1168 1. An exhibitor whose agreement prohibits the sale of
1169 tangible personal property or services subject to the tax
1170 imposed in this chapter is not required to register as a dealer.



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1171 2. An exhibitor whose agreement provides for the sale at
1172 wholesale only of tangible personal property or services subject
1173 to the tax imposed by this chapter must obtain a resale
1174 certificate from the purchasing dealer but is not required to
1175 register as a dealer.

1176 3. An exhibitor whose agreement authorizes the retail sale
1177 of tangible personal property or services subject to the tax
1178 imposed by this chapter must register as a dealer and collect
1179 the tax on such sales.

1180 4. An exhibitor who makes a remote ~~mail order~~ sale pursuant
1181 to s. 212.0596 must register as a dealer.

1182

1183 A person who conducts a convention or a trade show must make his
1184 or her exhibitor's agreements available to the department for
1185 inspection and copying.

1186 Section 12. Paragraphs (b), (c), and (g) of subsection (1),
1187 paragraph (a) of subsection (2), and subsections (4) and (5) of
1188 section 220.191, Florida Statutes, are amended, paragraph (h) is
1189 added to subsection (1) and paragraph (e) is added to subsection
1190 (2) of that section, and paragraph (c) of subsection (2) of that
1191 section is republished, to read:

1192 220.191 Capital investment tax credit.—

1193 (1) DEFINITIONS.—For purposes of this section:

1194 (b) "Cumulative capital investment" means the total capital
1195 investment in land, buildings, ~~and~~ equipment, and intellectual
1196 property made in connection with a qualifying project during the
1197 period from the beginning of construction or start date of the
1198 project to the commencement of operations or the completion of
1199 the project, as applicable.



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1200 (c) "Eligible capital costs" means all expenses incurred by
1201 a qualifying business in connection with the acquisition,
1202 construction, installation, ~~and~~ equipping, and development of a
1203 qualifying project during the period from the beginning of
1204 construction or start date of the project to the commencement of
1205 operations or the completion of the project, as applicable,
1206 including, but not limited to:

1207 1. The costs of acquiring, constructing, installing,
1208 equipping, and financing a qualifying project, including all
1209 obligations incurred for labor and obligations to contractors,
1210 subcontractors, builders, and materialmen.

1211 2. The costs of acquiring land or rights to land and any
1212 cost incidental thereto, including recording fees.

1213 3. The costs of architectural and engineering services,
1214 including test borings, surveys, estimates, plans and
1215 specifications, preliminary investigations, environmental
1216 mitigation, and supervision of construction, as well as the
1217 performance of all duties required by or consequent to the
1218 acquisition, construction, installation, and equipping of a
1219 qualifying project.

1220 4. The costs associated with the installation of fixtures
1221 and equipment; surveys, including archaeological and
1222 environmental surveys; site tests and inspections; subsurface
1223 site work and excavation; removal of structures, roadways, and
1224 other surface obstructions; filling, grading, paving, and
1225 provisions for drainage, storm water retention, and installation
1226 of utilities, including water, sewer, sewage treatment, gas,
1227 electricity, communications, and similar facilities; and offsite
1228 construction of utility extensions to the boundaries of the



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1229 property.

1230 5. For the development of intellectual property, the wages,
1231 salaries, or other compensation paid to legal residents of this
1232 state and the cost of newly purchased computer software and
1233 hardware unique to the project, including servers, data
1234 processing, and visualization technologies, which are located in
1235 and used exclusively in this state for the project.

1236
1237 Eligible capital costs shall not include the cost of any
1238 property previously owned or leased by the qualifying business.

1239 (g) "Qualifying project" means a facility or project in
1240 this state which meets ~~meeting~~ one or more of the following
1241 criteria:

1242 1. A new or expanding facility in this state which creates
1243 at least 100 new jobs in this state and is in one of the high-
1244 impact sectors identified by Enterprise Florida, Inc., and
1245 certified by the Department of Economic Opportunity pursuant to
1246 s. 288.108(6), including, but not limited to, aviation,
1247 aerospace, automotive, and silicon technology industries.
1248 However, between July 1, 2011, and June 30, 2014, the
1249 requirement that a facility be in a high-impact sector is waived
1250 for any otherwise eligible business from another state which
1251 locates all or a portion of its business to a Disproportionally
1252 Affected County. For purposes of this section, the term
1253 "Disproportionally Affected County" means Bay County, Escambia
1254 County, Franklin County, Gulf County, Okaloosa County, Santa
1255 Rosa County, Walton County, or Wakulla County.

1256 2. A new or expanded facility in this state which is
1257 engaged in a target industry designated pursuant to the



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1258 procedure specified in s. 288.106(2) and which is induced by
1259 this credit to create or retain at least 1,000 jobs in this
1260 state, provided that at least 100 of those jobs are new, pay an
1261 annual average wage of at least 130 percent of the average
1262 private sector wage in the area as defined in s. 288.106(2), and
1263 make a cumulative capital investment of at least \$100 million.
1264 Jobs may be considered retained only if there is significant
1265 evidence that the loss of jobs is imminent. Notwithstanding
1266 subsection (2), annual credits against the tax imposed by this
1267 chapter may not exceed 50 percent of the increased annual
1268 corporate income tax liability or the premium tax liability
1269 generated by or arising out of a project qualifying under this
1270 subparagraph. A facility that qualifies under this subparagraph
1271 for an annual credit against the tax imposed by this chapter may
1272 take the tax credit for a period not to exceed 5 years.

1273 3. A new or expanded headquarters facility in this state
1274 which locates in an enterprise zone and brownfield area and is
1275 induced by this credit to create at least 1,500 jobs which on
1276 average pay at least 200 percent of the statewide average annual
1277 private sector wage, as published by the Department of Economic
1278 Opportunity, and which new or expanded headquarters facility
1279 makes a cumulative capital investment in this state of at least
1280 \$250 million.

1281 4. For the creation of intellectual property, a project
1282 that may be made up of one or more projects with different start
1283 and completion dates. The annual average wage of the project
1284 jobs in this state must be at least 150 percent of the average
1285 private sector wage in the area. For purposes of this
1286 subparagraph, the term "average private sector wage in the area"



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1287 has the same meaning as in s. 288.106(2).

1288 (h) "Intellectual property" means a copyrightable project
1289 for which the eligible capital costs are principally paid
1290 directly or indirectly for the development of a software
1291 product. For purposes of this paragraph, the term "software
1292 product" includes a copyrighted application and its expansion
1293 content made available to an end user, internal development
1294 platforms that support the production of multiple applications,
1295 and cloud-based services that support the functionality of
1296 multiple applications. The project may not be solely intended
1297 for distribution inside of this state, and at least 50 percent
1298 of forecasted revenues for the project must be from outside of
1299 this state.

1300 (2) (a) An annual credit against the tax imposed by this
1301 chapter shall be granted to any qualifying business in an amount
1302 equal to 5 percent of the eligible capital costs generated by a
1303 qualifying project, for a period not to exceed 20 years
1304 beginning with the commencement of operations or the completion
1305 date of the project. For a qualifying project that meets the
1306 criteria of subparagraph (1) (g) 4., the tax credit must equal 5
1307 percent of the eligible capital costs generated by a qualifying
1308 project for a period of up to 5 years, beginning on the start
1309 date of the project. Unless assigned as described in this
1310 subsection, the tax credit shall be granted against only the
1311 corporate income tax liability or the premium tax liability
1312 generated by or arising out of the qualifying project, and the
1313 sum of all tax credits provided pursuant to this section shall
1314 not exceed 100 percent of the eligible capital costs of the
1315 project. In no event may any credit granted under this section



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1316 be carried forward or backward by any qualifying business with
1317 respect to a subsequent or prior year. The annual tax credit
1318 granted under this section shall not exceed the following
1319 percentages of the annual corporate income tax liability or the
1320 premium tax liability generated by or arising out of a
1321 qualifying project:

1322 1. One hundred percent for a qualifying project which
1323 results in a cumulative capital investment of at least \$100
1324 million.

1325 2. One hundred percent for a qualifying project established
1326 pursuant to subparagraph (1)(g)4. for which the cumulative
1327 capital investment of one or more projects is an aggregate of at
1328 least \$50 million per year for 3 years. The investment on an
1329 individual project must be at least \$3.75 million.

1330 ~~3.2.~~ Seventy-five percent for a qualifying project which
1331 results in a cumulative capital investment of at least \$50
1332 million but less than \$100 million.

1333 ~~4.3.~~ Fifty percent for a qualifying project which results
1334 in a cumulative capital investment of at least \$25 million but
1335 less than \$50 million.

1336 (c) A qualifying business that establishes a qualifying
1337 project that includes locating a new solar panel manufacturing
1338 facility in this state that generates a minimum of 400 jobs
1339 within 6 months after commencement of operations with an average
1340 salary of at least \$50,000 may assign or transfer the annual
1341 credit, or any portion thereof, granted under this section to
1342 any other business. However, the amount of the tax credit that
1343 may be transferred in any year shall be the lesser of the
1344 qualifying business's state corporate income tax liability for



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1345 that year, as limited by the percentages applicable under
1346 paragraph (a) and as calculated prior to taking any credit
1347 pursuant to this section, or the credit amount granted for that
1348 year. A business receiving the transferred or assigned credits
1349 may use the credits only in the year received, and the credits
1350 may not be carried forward or backward. To perfect the transfer,
1351 the transferor shall provide the department with a written
1352 transfer statement notifying the department of the transferor's
1353 intent to transfer the tax credits to the transferee; the date
1354 the transfer is effective; the transferee's name, address, and
1355 federal taxpayer identification number; the tax period; and the
1356 amount of tax credits to be transferred. The department shall,
1357 upon receipt of a transfer statement conforming to the
1358 requirements of this paragraph, provide the transferee with a
1359 certificate reflecting the tax credit amounts transferred. A
1360 copy of the certificate must be attached to each tax return for
1361 which the transferee seeks to apply such tax credits.

1362 (e) For a qualifying project that meets the criteria of
1363 subparagraph (1)(g)4.:

1364 1. If the credit granted under subparagraph (a)2. is not
1365 fully used in any 1 year because of insufficient tax liability
1366 on the part of the qualifying business, the unused amounts may
1367 be used in any year or years beginning with the 6th year after
1368 the completion date of the project and ending the 15th year
1369 after the completion date of the project.

1370 2. The qualifying business may elect to transfer, in whole
1371 or in part, any unused credit amount granted under this section.
1372 The amount of the tax credit that may be transferred in any year
1373 may not be greater than the difference between the state



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1374 corporate income tax liability of the qualifying business for
1375 the year of the transfer, as limited by the percentages
1376 applicable under paragraph (a) and as calculated before taking
1377 any credit pursuant to this section, and the credit amount
1378 granted for the year of the transfer. A business receiving the
1379 transferred or assigned credits may use the credits only in the
1380 year received, and the credits may not be carried forward or
1381 backward. A transfer must be perfected in the same manner as
1382 provided in paragraph (c).

1383 (4) Prior to receiving tax credits pursuant to this
1384 section, a qualifying business must achieve and maintain the
1385 minimum employment goals beginning with the commencement of
1386 operations or the completion date of ~~at~~ a qualifying project and
1387 continuing each year thereafter during which tax credits are
1388 available pursuant to this section.

1389 (5) Applications shall be reviewed and certified pursuant
1390 to s. 288.061. The Department of Economic Opportunity, upon a
1391 recommendation by Enterprise Florida, Inc., shall first certify
1392 a business as eligible to receive tax credits pursuant to this
1393 section prior to the commencement of operations or the
1394 completion date of a qualifying project, and such certification
1395 shall be transmitted to the Department of Revenue. Upon receipt
1396 of the certification, the Department of Revenue shall enter into
1397 a written agreement with the qualifying business specifying, at
1398 a minimum, the method by which income generated by or arising
1399 out of the qualifying project will be determined.

1400 Section 13. Section 220.197, Florida Statutes, is created
1401 to read:

1402 220.197 Telehealth tax credit.-



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1403 (1) For taxable years beginning on or after January 1,
1404 2020, and before January 1, 2023, a credit against the tax
1405 imposed by this chapter equal to the credit amount provided in
1406 s. 624.509(9)(a) is allowed for taxpayers eligible to receive
1407 the tax credit provided in s. 624.509(9)(a), but with
1408 insufficient tax liability under s. 624.509 to use such tax
1409 credit.

1410 (2) If the credit allowed under this section is not fully
1411 used in any single year because of insufficient tax liability on
1412 the part of the taxpayer, the unused amount may be carried
1413 forward for a period not to exceed 5 years.

1414 (3)(a) In addition to its existing audit and investigation
1415 authority, the department may perform any additional financial
1416 and technical audits and investigations, including examining the
1417 accounts, books, and records of the taxpayer, to verify
1418 eligibility for the allowable credit and to ensure compliance
1419 with this section. The Office of Insurance Regulation shall
1420 provide technical assistance when requested by the department on
1421 any audits or examinations performed pursuant to this paragraph.

1422 (b) If the department determines, as a result of an audit
1423 or examination or from information received from the Office of
1424 Insurance Regulation, that a taxpayer received a tax credit
1425 under this section to which the taxpayer was not entitled, the
1426 department shall pursue recovery of such funds pursuant to the
1427 laws and rules governing the assessment of taxes.

1428 (4) A taxpayer may transfer a credit for which the taxpayer
1429 qualifies under subsection (1), in whole or in part, to any
1430 taxpayer by written agreement. To perfect the transfer, the
1431 transferor shall provide the department with a written transfer



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1432 statement notifying the department of the transferor's intent to
1433 transfer the tax credit to the transferee; the date that the
1434 transfer is effective; the transferee's name, address, and
1435 federal taxpayer identification number; the tax period; and the
1436 amount of tax credit to be transferred. The department shall,
1437 upon receipt of the transfer statement, provide the transferee
1438 and the Office of Insurance Regulation with a certificate
1439 reflecting the tax credit amount transferred. A copy of the
1440 certificate must be attached to each tax return for which the
1441 transferee seeks to apply such tax credit.

1442 (5) The department and the Financial Services Commission
1443 may adopt rules to provide the administrative guidelines and
1444 procedures required to administer this section and prescribe:

1445 (a) Any forms necessary to claim a tax credit under this
1446 section, the requirements and basis for establishing an
1447 entitlement to a credit, and the examination and audit
1448 procedures required to administer this section.

1449 (b) The implementation and administration of the provisions
1450 to allow a transfer of a tax credit, including reporting
1451 requirements, and procedures, guidelines, and requirements
1452 necessary to transfer such credit.

1453 Section 14. Present subsection (9) of section 624.509,
1454 Florida Statutes, is redesignated as subsection (10) and
1455 amended, and a new subsection (9) is added to that section, to
1456 read:

1457 624.509 Premium tax; rate and computation.—

1458 (9) (a) For tax years beginning on or after January 1, 2020,
1459 and before January 1, 2023, any health insurer or health
1460 maintenance organization that covers services provided by



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1461 telehealth shall be allowed a credit against the tax imposed by
1462 this section equal to 0.1 percent of total insurance premiums
1463 received on accident and health insurance policies or plans
1464 delivered or issued in this state in the previous calendar year
1465 that provide medical, major medical, or similar comprehensive
1466 coverage. The office shall confirm such coverage to the
1467 Department of Revenue following its annual rate and form review
1468 for each health insurance policy or plan.

1469 (b) If the credit allowed under this subsection is not
1470 fully used in any single year because of insufficient tax
1471 liability on the part of a health insurer or health maintenance
1472 organization and the same health insurer or health maintenance
1473 organization does not use the credit available pursuant to s.
1474 220.197, the unused amount may be carried forward for a period
1475 not to exceed 5 years.

1476 (c)1. In addition to its existing audit and investigation
1477 authority, the Department of Revenue may perform any additional
1478 financial and technical audits and investigations, including
1479 examining the accounts, books, and records of the health insurer
1480 or health maintenance organization, which are necessary to
1481 verify eligibility for the credit allowed under this subsection
1482 and to ensure compliance with this subsection. The office shall
1483 provide technical assistance when requested by the Department of
1484 Revenue on any audits or examinations performed pursuant to this
1485 subparagraph.

1486 2. If the Department of Revenue determines, as a result of
1487 an audit or examination or from information received from the
1488 office, that a taxpayer received a tax credit under this
1489 subsection to which the taxpayer was not entitled, the



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1490 Department of Revenue shall pursue recovery of such funds
1491 pursuant to the laws and rules governing the assessment of
1492 taxes.

1493 (d) A health insurer or health maintenance organization may
1494 transfer a credit for which it qualifies under paragraph (a), in
1495 whole or in part, to any insurer by written agreement. To
1496 perfect the transfer, the transferor shall provide the
1497 Department of Revenue with a written transfer statement
1498 notifying the department of the transferor's intent to transfer
1499 the tax credit to the transferee; the date that the transfer is
1500 effective; the transferee's name, address, and federal taxpayer
1501 identification number; the tax period; and the amount of tax
1502 credit to be transferred. The Department of Revenue shall, upon
1503 receipt of the transfer statement, provide the transferee and
1504 the office with a certificate reflecting the tax credit amount
1505 transferred. A copy of the certificate must be attached to each
1506 tax return for which the transferee seeks to apply such tax
1507 credit.

1508 (e) The Department of Revenue and the commission may adopt
1509 rules to provide the administrative guidelines and procedures
1510 required to administer this section and prescribe:

1511 1. Any forms necessary to claim a tax credit under this
1512 section, the requirements and basis for establishing an
1513 entitlement to a credit, and the examination and audit
1514 procedures required to administer this section.

1515 2. The implementation and administration of the provisions
1516 to allow a transfer of a tax credit, including reporting
1517 requirements, and specific procedures, guidelines, and
1518 requirements necessary to transfer such credit.



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1519 (f) An insurer that claims a credit against tax liability
1520 under this subsection is not required to pay any additional
1521 retaliatory tax levied under s. 624.5091 as a result of claiming
1522 such a credit. Section 624.5091 does not limit such a credit in
1523 any manner.

1524 (10) ~~(9)~~ As used in this section, the term:

1525 (a) "Health insurer" means an authorized insurer offering
1526 health insurance as defined in s. 624.603.

1527 (b) "Health maintenance organization" has the same meaning
1528 as provided in s. 641.19.

1529 (c) "Insurer" includes any entity subject to the tax
1530 imposed by this section.

1531 (d) "Telehealth" means the use of synchronous or
1532 asynchronous telecommunications technology by a health care
1533 provider to provide health care services, including, but not
1534 limited to, patient assessment, diagnosis, consultation,
1535 treatment, and monitoring; transfer of medical data; patient and
1536 professional health-related education; public health services;
1537 and health administration. The term does not include audio-only
1538 telephone calls, e-mail messages, or facsimile transmissions.

1539 Section 15. For the purpose of incorporating the amendment
1540 made by this act to section 212.0596, Florida Statutes, in a
1541 reference thereto, subsection (4) of section 212.20, Florida
1542 Statutes, is reenacted to read:

1543 212.20 Funds collected, disposition; additional powers of
1544 department; operational expense; refund of taxes adjudicated
1545 unconstitutionally collected.—

1546 (4) When there has been a final adjudication that any tax
1547 pursuant to s. 212.0596 was levied, collected, or both, contrary



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1548 to the Constitution of the United States or the State
1549 Constitution, the department shall, in accordance with rules,
1550 determine, based upon claims for refund and other evidence and
1551 information, who paid such tax or taxes, and refund to each such
1552 person the amount of tax paid. For purposes of this subsection,
1553 a "final adjudication" is a decision of a court of competent
1554 jurisdiction from which no appeal can be taken or from which the
1555 official or officials of this state with authority to make such
1556 decisions has or have decided not to appeal.

1557 Section 16. (1) The Department of Revenue is authorized,
1558 and all conditions are deemed met, to adopt emergency rules
1559 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
1560 administering this act.

1561 (2) Notwithstanding any other law, emergency rules adopted
1562 pursuant to subsection (1) are effective for 6 months after
1563 adoption and may be renewed during the pendency of procedures to
1564 adopt permanent rules addressing the subject of the emergency
1565 rules.

1566 (3) This section expires July 1, 2020.

1567 Section 17. If any provision of this act or its application
1568 to any person or circumstance is held invalid, the invalidity
1569 does not affect other provisions or applications of the act
1570 which can be given effect without the invalid provision or
1571 application, and to this end the provisions of this act are
1572 severable.

1573 Section 18. Except as otherwise expressly provided in this
1574 act, this act shall take effect upon becoming a law.

1575
1576 ===== T I T L E A M E N D M E N T =====



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1577 And the title is amended as follows:

1578 Delete everything before the enacting clause
1579 and insert:

1580 A bill to be entitled

1581 An act relating to taxation; amending s. 192.001,
1582 F.S.; revising the definition of the term "inventory,"
1583 for purposes of ad valorem taxation except for school
1584 district levies, to include certain construction
1585 equipment owned by a heavy equipment rental dealer;
1586 defining the terms "heavy equipment rental dealer" and
1587 "short-term rental"; providing construction; amending
1588 s. 196.1978, F.S.; increasing the discount under the
1589 affordable housing property exemption; amending s.
1590 212.02, F.S.; revising the definition of the term
1591 "retail sale" for purposes of the sales and use tax;
1592 amending s. 212.031, F.S.; reducing the rate of the
1593 tax on rental or licensee fees for the use of real
1594 property; amending s. 212.05, F.S.; conforming a
1595 provision to changes made by the act; amending s.
1596 212.0596, F.S.; renaming the term "mail order sale" as
1597 "remote sale" and revising the definition; providing
1598 that certain activities of a dealer that result in
1599 making a substantial number of remote sales subject
1600 the dealer to the sales and use tax; deleting a
1601 condition that certain connection with or relationship
1602 to this state or its residents subjects a dealer to
1603 the tax; deleting a prohibition against imposing a fee
1604 on certain dealers; defining the term "making a
1605 substantial number of remote sales"; deleting an



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1606 exemption for certain dealers from collecting local
1607 option surtaxes under certain circumstances; creating
1608 s. 212.05965, F.S.; defining terms; providing that
1609 certain marketplace providers are subject to dealer
1610 registration requirements and requirements for
1611 collecting and remitting sales taxes; requiring
1612 marketplace providers to provide a certain
1613 certification to their marketplace sellers;
1614 prohibiting marketplace sellers from collecting and
1615 remitting sales taxes, and requiring such sellers to
1616 exclude certain sales from their sales tax returns,
1617 under certain circumstances; requiring certain
1618 marketplace sellers to register and to collect and
1619 remit sales taxes on all taxable retail sales made
1620 outside of the marketplace; requiring marketplace
1621 providers to allow the Department of Revenue to
1622 examine and audit their books and records; specifying
1623 the department's authority in examinations, audits,
1624 and assessments of marketplace sellers; providing that
1625 the marketplace seller or customer, and not the
1626 marketplace provider, is liable for sales taxes under
1627 certain circumstances; authorizing marketplace
1628 providers and marketplace sellers to enter into
1629 certain agreements for the recovery of tax, interest,
1630 and penalties; authorizing the department to
1631 compromise any tax, interest, or penalty on certain
1632 sales; providing applicability and construction;
1633 amending s. 212.06, F.S.; revising the definition of
1634 the term "dealer"; conforming provisions to changes



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1635 made by the act; creating s. 212.094, F.S.; defining
1636 terms; providing a sales tax refund to an eligible job
1637 training organization on its sales of goods donated to
1638 the organization; specifying requirements on the use
1639 of refunds; specifying limitations and requirements on
1640 refunds issued and granted; specifying requirements
1641 and procedures for applying for certification with the
1642 Department of Economic Opportunity; specifying
1643 requirements and procedures for certified eligible job
1644 training organizations in applying for refunds with
1645 the Department of Revenue; providing construction;
1646 requiring certain organizations to provide a specified
1647 report to the Department of Economic Opportunity by a
1648 certain date; authorizing the Department of Economic
1649 Opportunity to adopt rules; providing requirements if
1650 the Department of Economic Opportunity determines an
1651 organization no longer qualifies for the refund;
1652 providing for repayment and interest of certain issued
1653 refunds; amending s. 212.12, F.S.; deleting the
1654 authority of the Department of Revenue's executive
1655 director to negotiate a certain collection allowance;
1656 conforming provisions to changes made by the act;
1657 amending s. 212.18, F.S.; conforming a provision to
1658 changes made by the act; amending s. 220.191, F.S.;
1659 revising definitions; defining the term "intellectual
1660 property"; revising the capital investment tax credit
1661 to include certain qualifying projects for the
1662 creation of intellectual property; specifying the
1663 amount and maximum period of the tax credit for such



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1664 projects; specifying the limit of the credit as to
1665 certain tax liabilities; specifying minimum required
1666 capital investments in such projects; specifying
1667 procedures and requirements for carrying forward and
1668 transferring the tax credit for such projects;
1669 creating s. 220.197, F.S.; providing a corporate
1670 income tax credit, during a certain timeframe, for
1671 certain health insurers and health maintenance
1672 organizations that cover services provided by
1673 telehealth; specifying a condition for eligibility;
1674 authorizing the credit to be carried forward for a
1675 certain period; authorizing the department to conduct
1676 certain audits and investigations; requiring the
1677 Office of Insurance Regulation to provide technical
1678 assistance to the department; requiring the department
1679 to pursue recovery of funds from taxpayers claiming
1680 the credit under certain circumstances; specifying
1681 requirements and procedures for transferring the
1682 credit to another taxpayer; authorizing the department
1683 and the Financial Services Commission to adopt certain
1684 rules; amending s. 624.509, F.S.; providing an
1685 insurance premium tax credit, during a certain
1686 timeframe, for certain health insurers and health
1687 maintenance organizations that cover services provided
1688 by telehealth; requiring the Office of Insurance
1689 Regulation to confirm certain coverage with the
1690 department at certain timeframes; authorizing the
1691 credit to be carried forward for a certain period;
1692 authorizing the department to conduct certain audits



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1693 and investigations; requiring the Office of Insurance
1694 Regulation to provide technical assistance to the
1695 department; requiring the department to pursue
1696 recovery of funds from taxpayers claiming the credit
1697 under certain circumstances; specifying requirements
1698 and procedures for transferring the credit to another
1699 taxpayer; authorizing the department and the Financial
1700 Services Commission to adopt certain rules; providing
1701 that an insurer is not required to pay additional
1702 retaliatory tax as a result of claiming such credit;
1703 providing construction; defining terms; reenacting s.
1704 212.20(4), F.S., relating to refunds of taxes
1705 adjudicated unconstitutionally collected, to
1706 incorporate the amendment made to s. 212.0596, F.S.,
1707 in a reference thereto; authorizing the department to
1708 adopt emergency rules; providing for expiration of the
1709 authorization; providing for severability; providing
1710 effective dates.