

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Appropriations Committee
2 Representative Yarborough offered the following:

Amendment (with title amendment)

Between lines 160 and 161, insert:

6 Section 5. Section 220.197, Florida Statutes, is created
7 to read:

220.197 Telehealth tax credit.-

9 (1) For tax years beginning on or after January 1, 2020,
10 and before January 1, 2025, a credit against the tax imposed by
11 this chapter equal to the credit amount provided in s.
12 624.509(9) (a) is allowed for taxpayers eligible to receive the
13 tax credit provided in s. 624.509(9) (a), but with insufficient
14 tax liability under s. 624.509 to use such tax credit.

15 (2) If the credit allowed under this section is not fully
16 used in any single year because of insufficient tax liability on

Amendment No. 2

17 the part of the taxpayer, the unused amount may be carried
18 forward for a period not to exceed 5 years.

19 (3) (a) In addition to its existing audit and investigation
20 authority, the department may perform any additional financial
21 and technical audits and investigations, including examining the
22 accounts, books, and records of the taxpayer, to verify
23 eligibility for the allowable credit and to ensure compliance
24 with this section. The Office of Insurance Regulation shall
25 provide technical assistance when requested by the department on
26 any audits or examinations performed pursuant to this paragraph.

27 (b) If the department determines, as a result of an audit
28 or examination or from information received from the Office of
29 Insurance Regulation, that a taxpayer received a tax credit
30 under this section to which the taxpayer was not entitled, the
31 department shall pursue recovery of such funds pursuant to the
32 laws and rules governing the assessment of taxes.

33 (4) A taxpayer may transfer a credit for which the
34 taxpayer qualifies under subsection (1), in whole or in part, to
35 any taxpayer by written agreement. To perfect the transfer, the
36 transferor shall provide the department with a written transfer
37 statement notifying the department of the transferor's intent to
38 transfer the tax credit to the transferee; the date that the
39 transfer is effective; the transferee's name, address, and
40 federal taxpayer identification number; the tax period; and the
41 amount of tax credit to be transferred. The department shall,

079495 - h7123-Yarborough1.docx

Published On: 4/15/2019 7:02:31 PM

Amendment No. 2

42 upon receipt of the transfer statement, provide the transferee
43 and the office with a certificate reflecting the tax credit
44 amount transferred. A copy of the certificate must be attached
45 to each tax return for which the transferee seeks to apply such
46 tax credit.

47 (5) The department and the Office of Insurance Regulation
48 may adopt rules to provide the administrative guidelines and
49 procedures required to administer this section and prescribe:

50 (a) Any forms necessary to claim a tax credit under this
51 section, the requirements and basis for establishing an
52 entitlement to a credit, and the examination and audit
53 procedures required to administer this section.

54 (b) The implementation and administration of the
55 provisions to allow a transfer of a tax credit, including
56 reporting requirements, and procedures, guidelines, and
57 requirements necessary to transfer such credit.

58 Section 6. Subsection (9) of section 624.509, Florida
59 Statutes, is renumbered as subsection (10), present subsection
60 (9) is amended, and a new subsection (9) is added to that
61 section, to read:

62 624.509 Premium tax; rate and computation.—

63 (9) (a) For tax years beginning on or after January 1,
64 2020, and before January 1, 2025, any health insurer or health
65 maintenance organization that covers services provided by
66 telehealth shall be allowed a credit against the tax imposed by

Amendment No. 2

67 this section equal to 0.1 percent of total insurance premiums
68 received on accident and health insurance policies or plans
69 delivered or issued in this state in the previous calendar year
70 that provide medical, major medical, or similar comprehensive
71 coverage. The office shall confirm such coverage to the
72 Department of Revenue following its annual rate and form review
73 for each health insurance policy or plan.

74 (b) If the credit allowed under this subsection is not
75 fully used in any single year because of insufficient tax
76 liability on the part of a health insurer or health maintenance
77 organization and the same health insurer or health maintenance
78 organization does not use the credit available pursuant to s.
79 220.197, the unused amount may be carried forward for a period
80 not to exceed 5 years.

81 (c)1. In addition to its existing audit and investigation
82 authority, the Department of Revenue may perform any additional
83 financial and technical audits and investigations, including
84 examining the accounts, books, and records of the health insurer
85 or health maintenance organization, which are necessary to
86 verify eligibility for the credit allowed under this subsection
87 and to ensure compliance with this subsection. The office shall
88 provide technical assistance when requested by the Department of
89 Revenue on any audits or examinations performed pursuant to this
90 subparagraph.

91 2. If the Department of Revenue determines, as a result of

Amendment No. 2

92 an audit or examination or from information received from the
93 office, that a taxpayer received a tax credit under this
94 subsection to which the taxpayer was not entitled, the
95 Department of Revenue shall pursue recovery of such funds
96 pursuant to the laws and rules governing the assessment of
97 taxes.

98 (d) A health insurer or health maintenance organization
99 may transfer a credit for which it qualifies under paragraph
100 (a), in whole or in part, to any insurer by written agreement.
101 To perfect the transfer, the transferor shall provide the
102 Department of Revenue with a written transfer statement
103 notifying the department of the transferor's intent to transfer
104 the tax credit to the transferee; the date that the transfer is
105 effective; the transferee's name, address, and federal taxpayer
106 identification number; the tax period; and the amount of tax
107 credit to be transferred. The Department of Revenue shall, upon
108 receipt of the transfer statement, provide the transferee and
109 the office with a certificate reflecting the tax credit amount
110 transferred. A copy of the certificate must be attached to each
111 tax return for which the transferee seeks to apply such tax
112 credit.

113 (e) The Department of Revenue and the office may adopt
114 rules to provide the administrative guidelines and procedures
115 required to administer this section and prescribe:

116 1. Any forms necessary to claim a tax credit under this

079495 - h7123-Yarborough1.docx

Published On: 4/15/2019 7:02:31 PM

Amendment No. 2

117 section, the requirements and basis for establishing an
118 entitlement to a credit, and the examination and audit
119 procedures required to administer this section.

120 2. The implementation and administration of the provisions
121 to allow a transfer of a tax credit, including reporting
122 requirements, and specific procedures, guidelines, and
123 requirements necessary to transfer such credit.

124 (f) An insurer that claims a credit against tax liability
125 under this subsection is not required to pay any additional
126 retaliatory tax levied under s. 624.5091 as a result of claiming
127 such a credit. Section 624.5091 does not limit such a credit in
128 any manner.

129 (10)-(9) As used in this section, the term:

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

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

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

136 (d) "Telehealth" means the use of synchronous or
137 asynchronous telecommunications technology by a health care
138 provider to provide health care services, including, but not
139 limited to, patient assessment, diagnosis, consultation,
140 treatment, and monitoring; transfer of medical data; patient and
141 professional health-related education; public health services;

Amendment No. 2

142 and health administration. The term does not include audio-only
143 telephone calls, e-mail messages, or facsimile transmissions.

144 Section 7. Sections 5 and 6 of this act shall take effect
145 on the same date that HB 23 or similar legislation takes effect,
146 if such legislation is adopted in the same legislative session
147 or an extension thereof and becomes a law.

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150 -----
151 **T I T L E A M E N D M E N T**

152 Remove line 19 and insert:

153 hurricanes; creating s. 220.197, F.S.; providing a tax
154 credit for eligible taxpayers; authorizing an unused tax
155 credit amount to be carried forward for a certain period of
156 time; authorizing the Department of Revenue to perform
157 audits and investigations under certain circumstances;
158 authorizing the department to pursue recovery of tax
159 credits if the taxpayer received such credit for which the
160 taxpayer was not entitled; authorizing the transfer of a
161 tax credit under certain circumstances; authorizing the
162 department and the Office of Insurance Regulation to adopt
163 rules; amending s. 624.509, F.S.; providing that a health
164 insurer or health maintenance organization is allowed a tax
165 credit against a specified tax imposed if it covers
166 services provided by telehealth; authorizing an unused tax

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Published On: 4/15/2019 7:02:31 PM

Amendment No. 2

167 credit amount to be carried forward for a certain period of
168 time; authorizing the Department of Revenue to perform
169 audits and investigations under certain circumstances;
170 authorizing the department to pursue recovery of tax
171 credits if the taxpayer received such credit for which the
172 taxpayer was not entitled; authorizing the transfer of a
173 tax credit under certain circumstances; authorizing the
174 department and the Office of Insurance Regulation to adopt
175 rules; providing that an insurer claiming the tax credit is
176 not required to pay any additional retaliatory tax;
177 providing definitions; amending 624.51055, F.S.; specifying