

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Smith, C. offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 2338-2733 and insert:

5 Section 37. Section 220.1105, Florida Statutes, is
6 repealed.

7 Section 38. Subsection (2) of section 220.11, Florida
8 Statutes, is amended to read:

9 220.11 Tax imposed.—

10 (2)~~(a)~~ The tax imposed by this section shall be an amount
11 equal to 5 1/2 percent of the taxpayer's net income for the
12 taxable year,~~except as provided in paragraph (b).~~

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13 ~~(b) The tax rate imposed in paragraph (a) shall be~~
14 ~~adjusted as provided in s. 220.1105.~~

15 Section 39. Subsection (2) of section 220.63, Florida
16 Statutes, is amended to read:

17 220.63 Franchise tax imposed on banks and savings
18 associations.—

19 (2) ~~(a)~~ The tax imposed by this section shall be an amount
20 equal to 5 1/2 percent of the franchise tax base of the bank or
21 savings association for the taxable year, ~~except as provided in~~
22 ~~paragraph (b).~~

23 ~~(b) The tax rate imposed in paragraph (a) shall be~~
24 ~~adjusted as provided in s. 220.1105.~~

25 Section 40. Corporate income taxes paid by corporations
26 and submitted to the Department of Revenue as a result of the
27 repeal of s. 220.1105, Florida Statutes, shall annually be
28 redistributed by the department to each school district based on
29 each school district's proportionate share of the state's total
30 unweighted full-time equivalent student enrollment to be used by
31 each school district exclusively to increase the minimum base
32 salary for classroom teachers, including veteran teachers, and
33 other instructional personnel.

34 Section 41. Paragraph (f) of subsection (2) of section
35 220.1845, Florida Statutes, is amended to read:

36 220.1845 Contaminated site rehabilitation tax credit.—

37 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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38 (f) The total amount of the tax credits which may be
39 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
40 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
41 thereafter.

42 Section 42. Section 220.197, Florida Statutes, is created
43 to read:

44 220.197 1031 exchange tax credit.-

45 (1) As used in this section, the term "NAICS" means those
46 classifications contained in the North American Industry
47 Classification System, as published in 2007 by the Office of
48 Management and Budget, Executive Office of the President.

49 (2) A taxpayer is eligible for a \$2 million credit against
50 the tax imposed by this chapter for its 2018 taxable year if:

51 (a)1. The taxpayer is classified in the NAICS industry
52 code 53211;

53 2. The taxpayer deferred gains on the sale of personal
54 property assets for federal income purposes under s. 1031 of the
55 Internal Revenue Code during its taxable year beginning on or
56 after August 1, 2016, and before August 1, 2017; and

57 3. The taxpayer's final tax liability for its taxable year
58 beginning on or after August 1, 2017, and before August 1, 2018,
59 before application of the credit authorized by this section, is
60 greater than \$15 million and is at least 700 percent greater
61 than its final tax liability for its taxable year beginning on
62 or after August 1, 2016, and before August 1, 2017; or

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63 (b)1. The taxpayer is classified under NAICS industry code
64 522220 or 532112;

65 2. The taxpayer deferred gains on the sale of personal
66 property assets for federal income purposes under s. 1031 of the
67 Internal Revenue Code during its taxable year beginning on or
68 after August 1, 2016, and before August 1, 2017; and

69 3. The taxpayer's final tax liability for its taxable year
70 beginning on or after August 1, 2017, and before August 1, 2018,
71 before application of the credit authorized by this section, was
72 greater than \$15 million and was at least \$15 million greater
73 than its final tax liability for its taxable year beginning on
74 or after August 1, 2016, and before August 1, 2017.

75 (3) This section operates retroactively to January 1,
76 2018.

77 Section 43. Paragraph (e) of subsection (2) of section
78 288.0001, Florida Statutes, is amended to read:

79 288.0001 Economic Development Programs Evaluation.—The
80 Office of Economic and Demographic Research and the Office of
81 Program Policy Analysis and Government Accountability (OPPAGA)
82 shall develop and present to the Governor, the President of the
83 Senate, the Speaker of the House of Representatives, and the
84 chairs of the legislative appropriations committees the Economic
85 Development Programs Evaluation.

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86 (2) The Office of Economic and Demographic Research and
87 OPPAGA shall provide a detailed analysis of economic development
88 programs as provided in the following schedule:

89 ~~(c) Beginning January 1, 2018, and every 3 years~~
90 ~~thereafter, an analysis of the Sports Development Program~~
91 ~~established under s. 288.11625.~~

92 Section 44. Section 288.11625, Florida Statutes, is
93 repealed.

94 Section 45. Subsection (4) of section 376.30781, Florida
95 Statutes, is amended to read:

96 376.30781 Tax credits for rehabilitation of drycleaning-
97 solvent-contaminated sites and brownfield sites in designated
98 brownfield areas; application process; rulemaking authority;
99 revocation authority.-

100 (4) The Department of Environmental Protection is
101 responsible for allocating the tax credits provided for in s.
102 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in
103 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
104 in tax credits each fiscal year thereafter.

105 Section 46. Subsection (1) of section 413.4021, Florida
106 Statutes, is amended to read:

107 413.4021 Program participant selection; tax collection
108 enforcement diversion program.-The Department of Revenue, in
109 coordination with the Florida Association of Centers for
110 Independent Living and the Florida Prosecuting Attorneys

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111 Association, shall select judicial circuits in which to operate
112 the program. The association and the state attorneys' offices
113 shall develop and implement a tax collection enforcement
114 diversion program, which shall collect revenue due from persons
115 who have not remitted their collected sales tax. The criteria
116 for referral to the tax collection enforcement diversion program
117 shall be determined cooperatively between the state attorneys'
118 offices and the Department of Revenue.

119 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
120 revenues collected from the tax collection enforcement diversion
121 program shall be deposited into the special reserve account of
122 the Florida Association of Centers for Independent Living, to be
123 used to administer the James Patrick Memorial Work Incentive
124 Personal Attendant Services and Employment Assistance Program
125 and to contract with the state attorneys participating in the
126 tax collection enforcement diversion program in an amount of not
127 more than \$75,000 for each state attorney.

128 Section 47. Subsections (1), (2), and (5) of section
129 443.163, Florida Statutes, are amended to read:

130 443.163 Electronic reporting and remitting of
131 contributions and reimbursements.—

132 (1) An employer may file any report and remit any
133 contributions or reimbursements required under this chapter by
134 electronic means. The Department of Economic Opportunity or the
135 state agency providing reemployment assistance tax collection

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136 services shall adopt rules prescribing the format and
137 instructions necessary for electronically filing reports and
138 remitting contributions and reimbursements to ensure a full
139 collection of contributions and reimbursements due. The
140 acceptable method of transfer, the method, form, and content of
141 the electronic means, and the method, if any, by which the
142 employer will be provided with an acknowledgment shall be
143 prescribed by the department or its tax collection service
144 provider. However, any employer who employed 10 or more
145 employees in any quarter during the preceding state fiscal year
146 must file the Employers Quarterly Reports, including any
147 corrections, for the current calendar year and remit the
148 contributions and reimbursements due by electronic means
149 approved by the tax collection service provider. ~~A person who~~
150 ~~prepared and reported for 100 or more employers in any quarter~~
151 ~~during the preceding state fiscal year must file the Employers~~
152 ~~Quarterly Reports for each calendar quarter in the current~~
153 ~~calendar year, beginning with reports due for the second~~
154 ~~calendar quarter of 2003, by electronic means approved by the~~
155 ~~tax collection service provider.~~

156 (2)(a) An employer who is required by law to file an
157 Employers Quarterly Report, including any corrections, by
158 approved electronic means, but who files the report either
159 directly or through an agent by a means other than approved
160 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that

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161 report and \$1 for each employee, not to exceed \$300. This
162 penalty is in addition to any other penalty provided by this
163 chapter. However, the penalty does not apply if the tax
164 collection service provider waives the electronic filing
165 requirement in advance. An employer who fails to remit
166 contributions or reimbursements either directly or through an
167 agent by approved electronic means as required by law is liable
168 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
169 means other than approved electronic means. This penalty is in
170 addition to any other penalty provided by this chapter.

171 ~~(b) A person who prepared and reported for 100 or more~~
172 ~~employers in any quarter during the preceding state fiscal year,~~
173 ~~but who fails to file an Employers Quarterly Report for each~~
174 ~~calendar quarter in the current calendar year by approved~~
175 ~~electronic means, is liable for a penalty of \$50 for that report~~
176 ~~and \$1 for each employee. This penalty is in addition to any~~
177 ~~other penalty provided by this chapter. However, the penalty~~
178 ~~does not apply if the tax collection service provider waives the~~
179 ~~electronic filing requirement in advance.~~

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

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

188 (b) Destruction of the business records by fire or other
189 casualty.

190 (c) Unscheduled and unavoidable computer downtime.

191 Section 48. Subsections (1) and (3) of section 626.932,
192 Florida Statutes, are amended to read:

193 626.932 Surplus lines tax.—

194 (1) The premiums charged for surplus lines coverages are
195 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
196 premiums charged for such insurance. The surplus lines agent
197 shall collect from the insured the amount of the tax at the time
198 of the delivery of the cover note, certificate of insurance,
199 policy, or other initial confirmation of insurance, in addition
200 to the full amount of the gross premium charged by the insurer
201 for the insurance. The surplus lines agent is prohibited from
202 absorbing such tax or, as an inducement for insurance or for any
203 other reason, rebating all or any part of such tax or of his or
204 her commission.

205 (3) If a surplus lines policy covers risks or exposures
206 only partially in this state and the state is the home state as
207 defined in the federal Nonadmitted and Reinsurance Reform Act of
208 2010 (NRRA), the tax payable shall be computed on the gross
209 premium. The surplus lines policy shall be taxed in accordance
210 with subsection (1) and shall report the percentage of risk that

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211 is located in the state to the Florida Surplus Lines Service
212 Office in the manner and form directed by the office ~~The tax~~
213 ~~must not exceed the tax rate where the risk or exposure is~~
214 ~~located.~~

215 Section 49. Subsection (3) of section 718.111, Florida
216 Statutes, is amended to read:

217 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
218 SUE, AND BE SUED; CONFLICT OF INTEREST.—

219 (a) The association may contract, sue, or be sued with
220 respect to the exercise or nonexercise of its powers. For these
221 purposes, the powers of the association include, but are not
222 limited to, the maintenance, management, and operation of the
223 condominium property.

224 (b) After control of the association is obtained by unit
225 owners other than the developer, the association may:

226 1. Institute, maintain, settle, or appeal actions or
227 hearings in its name on behalf of all unit owners concerning
228 matters of common interest to most or all unit owners,
229 including, but not limited to, the common elements; the roof and
230 structural components of a building or other improvements;
231 mechanical, electrical, and plumbing elements serving an
232 improvement or a building; representations of the developer
233 pertaining to any existing or proposed commonly used facilities;

234 2. Protest ~~and protesting~~ ad valorem taxes on commonly
235 used facilities and on units; ~~and may~~

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236 3. Defend actions pertaining to ad valorem taxation of
237 commonly used facilities or units or related to in eminent
238 domain; or

239 4. Bring inverse condemnation actions.

240 (c) If the association has the authority to maintain a
241 class action, the association may be joined in an action as
242 representative of that class with reference to litigation and
243 disputes involving the matters for which the association could
244 bring a class action.

245 (d) The association, in its own name or on behalf of some
246 or all unit owners, may institute, file, protest, maintain, or
247 defend any administrative challenge, lawsuit, appeal, or other
248 challenge to ad valorem taxes assessed on units for commonly
249 used facilities or common elements. The affected association
250 members are not necessary or indispensable parties to such
251 actions. This paragraph is intended to clarify existing law and
252 applies to cases pending on July 1, 2020.

253 (e) Nothing herein limits any statutory or common-law
254 right of any individual unit owner or class of unit owners to
255 bring any action without participation by the association which
256 may otherwise be available.

257 (f) An association may not hire an attorney who represents
258 the management company of the association.

259 Section 50. Clothing, school supplies, personal computers,
260 and personal computer-related accessories; sales tax holiday.-

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261 (1) The tax levied under chapter 212, Florida Statutes,
262 may not be collected during the period from August 7, 2020,
263 through August 9, 2020, on the retail sale of:

264 (a) Clothing, wallets, or bags, including handbags,
265 backpacks, fanny packs, and diaper bags, but excluding
266 briefcases, suitcases, and other garment bags, having a sales
267 price of \$60 or less per item. As used in this paragraph, the
268 term "clothing" means:

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

272 2. All footwear, excluding skis, swim fins, roller blades,
273 and skates.

274 (b) School supplies having a sales price of \$15 or less
275 per item. As used in this paragraph, the term "school supplies"
276 means pens, pencils, erasers, crayons, notebooks, notebook
277 filler paper, legal pads, binders, lunch boxes, construction
278 paper, markers, folders, poster board, composition books, poster
279 paper, scissors, cellophane tape, glue or paste, rulers,
280 computer disks, staplers and staples used to secure paper
281 products, protractors, compasses, and calculators.

282 (2) The tax levied under chapter 212, Florida Statutes,
283 may not be collected during the period from August 7, 2020,
284 through August 9, 2020, on the first \$1,000 of the sales price
285 of personal computers or personal computer-related accessories

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286 purchased for noncommercial home or personal use. As used in
287 this subsection, the term:

288 (a) "Personal computers" includes electronic book readers,
289 laptops, desktops, handheld devices, tablets, or tower
290 computers. The term does not include cellular telephones, video
291 game consoles, digital media receivers, or devices that are not
292 primarily designed to process data.

293 (b) "Personal computer-related accessories" includes
294 keyboards, mice, personal digital assistants, monitors, other
295 peripheral devices, modems, routers, and nonrecreational
296 software, regardless of whether the accessories are used in
297 association with a personal computer base unit. The term does
298 not include furniture or systems, devices, software, or
299 peripherals that are designed or intended primarily for
300 recreational use. The term "monitor" does not include any device
301 that includes a television tuner.

302 (3) The tax exemptions provided in this section do not
303 apply to sales within a theme park or entertainment complex as
304 defined in s. 509.013(9), Florida Statutes, within a public
305 lodging establishment as defined in s. 509.013(4), Florida
306 Statutes, or within an airport as defined in s. 330.27(2),
307 Florida Statutes.

308 (4) The tax exemptions provided in this section may apply
309 at the option of a dealer if less than 5 percent of the dealer's
310 gross sales of tangible personal property in the prior calendar

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311 year are comprised of items that would be exempt under this
312 section. If a qualifying dealer chooses not to participate in
313 the tax holiday, by August 1, 2020, the dealer must notify the
314 Department of Revenue in writing of its election to collect
315 sales tax during the holiday and must post a copy of that notice
316 in a conspicuous location at its place of business.

317 (5) The Department of Revenue is authorized, and all
318 conditions are deemed met, to adopt emergency rules pursuant to
319 s. 120.54(4), Florida Statutes, for the purpose of implementing
320 this section. Notwithstanding any other provision of law,
321 emergency rules adopted pursuant to this subsection are
322 effective for 6 months after adoption and may be renewed during
323 the pendency of procedures to adopt permanent rules addressing
324 the subject of the emergency rules.

325 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
326 nonrecurring funds is appropriated from the General Revenue Fund
327 to the Department of Revenue for the purpose of implementing
328 this section. Funds remaining unexpended or unencumbered from
329 this appropriation as of June 30, 2020, shall revert and be
330 reappropriated for the same purpose in the 2020-2021 fiscal
331 year.

332 (7) This section shall take effect upon this act becoming
333 a law.

334 Section 51. Disaster preparedness supplies; sales tax
335 holiday.-

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336 (1) The tax levied under chapter 212, Florida Statutes,
337 may not be collected during the period from May 29, 2020,
338 through June 4, 2020, on the sale of:

339 (a) A portable self-powered light source selling for \$20
340 or less.

341 (b) A portable self-powered radio, two-way radio, or
342 weather-band radio selling for \$50 or less.

343 (c) A tarpaulin or other flexible waterproof sheeting
344 selling for \$50 or less.

345 (d) An item normally sold as, or generally advertised as,
346 a ground anchor system or tie-down kit selling for \$50 or less.

347 (e) A gas or diesel fuel tank selling for \$25 or less.

348 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
349 volt, or 9-volt batteries, excluding automobile and boat
350 batteries, selling for \$30 or less.

351 (g) A nonelectric food storage cooler selling for \$30 or
352 less.

353 (h) A portable generator used to provide light or
354 communications or preserve food in the event of a power outage
355 selling for \$750 or less.

356 (i) Reusable ice selling for \$10 or less.

357 (2) The tax exemptions provided in this section do not
358 apply to sales within a theme park or entertainment complex as
359 defined in s. 509.013(9), Florida Statutes, within a public
360 lodging establishment as defined in s. 509.013(4), Florida

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361 Statutes, or within an airport as defined in s. 330.27(2),
362 Florida Statutes.

363 (3) The Department of Revenue is authorized, and all
364 conditions are deemed met, to adopt emergency rules pursuant to
365 s. 120.54(4), Florida Statutes, to administer this section.

366 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
367 nonrecurring funds is appropriated from the General Revenue Fund
368 to the Department of Revenue for the purpose of implementing
369 this section.

370 (5) This section shall take effect upon this act becoming
371 a law.

372 Section 52. For the 2020-2021 fiscal year, the sum of
373 \$72,500 in nonrecurring funds is appropriated from the General
374 Revenue Fund to the Department of Revenue to administer this
375 act.

376 Section 53. The Division of Law Revision is directed to
377 replace the phrase "the effective date of this act" wherever it
378 occurs in this act with the date this act becomes a law.

379 Section 54. (1) The Department of Revenue is authorized,
380 and all conditions are deemed met, to adopt emergency rules
381 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
382 implementing the changes made by this act to ss. 206.05,
383 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida
384 Statutes. Notwithstanding any other provision
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T I T L E A M E N D M E N T

Remove lines 138-141 and insert:
audit periods; repealing s. 220.1105, F.S., relating
to corporate income taxes imposed, automatic refunds,
and downward adjustments of such tax rates; providing
that the department shall redistribute funds collected
as a result of the repeal of the corporate income tax
rate adjustments to specified school districts to
increase minimum base salaries for classroom teachers
and other instructional personnel; amending ss. 220.11
and 220.63, F.S.; conforming provisions to changes
made by the act; amending s. 220.1845, F.S.;
increasing,

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