

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Eskamani 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6 repealed.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 of Revenue to the Department of
29 Health to be used by exclusively by the Department of Health to
30 improve the state's response to the Coronavirus Disease 2019
31 (COVID-19), including testing for and education relating to the
32 virus.

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

35 220.1845 Contaminated site rehabilitation tax credit.—

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

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

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

43 220.197 1031 exchange tax credit.—

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

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

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

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

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

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

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

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

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

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

78 288.0001 Economic Development Programs Evaluation.—The
79 Office of Economic and Demographic Research and the Office of
80 Program Policy Analysis and Government Accountability (OPPAGA)
81 shall develop and present to the Governor, the President of the
82 Senate, the Speaker of the House of Representatives, and the
83 chairs of the legislative appropriations committees the Economic
84 Development Programs Evaluation.

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

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

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

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

95 376.30781 Tax credits for rehabilitation of drycleaning-
96 solvent-contaminated sites and brownfield sites in designated
97 brownfield areas; application process; rulemaking authority;
98 revocation authority.-

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

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

106 413.4021 Program participant selection; tax collection
107 enforcement diversion program.-The Department of Revenue, in
108 coordination with the Florida Association of Centers for
109 Independent Living and the Florida Prosecuting Attorneys

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

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

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

129 443.163 Electronic reporting and remitting of
130 contributions and reimbursements.—

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

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

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

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

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

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

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

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

189 (c) Unscheduled and unavoidable computer downtime.

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

192 626.932 Surplus lines tax.—

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

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

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

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

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

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

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

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

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

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

238 4. Bring inverse condemnation actions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

378 Section 54. (1) The Department of Revenue is authorized,
379 and all conditions are deemed met, to adopt emergency rules
380 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
381 implementing the changes made by this act to ss. 206.05,
382 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida
383 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 the Department of Health to be
used exclusively by the department for specified
purposes; 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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