

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Eskamani offered the following:

Amendment (with title amendment)

Remove lines 2338-2733 and insert:

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 Section 220.1105, Florida Statutes, is repealed.

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

220.11 Tax imposed.—

(2) ~~(a)~~ The tax imposed by this section shall be an amount equal to 5 1/2 percent of the taxpayer's net income for the 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 redirected by the department to the Agency for Persons with
29 Disabilities for use exclusively by the agency to reduce the
30 wait list for waiver services, using the priorities established
31 in s. 393.065(5), Florida Statutes.

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

34 220.1845 Contaminated site rehabilitation tax credit.-

35 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.-

36 (f) The total amount of the tax credits which may be
37 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~

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38 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
39 thereafter.

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

42 220.197 1031 exchange tax credit.-

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

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

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

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

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

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

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

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

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

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

77 288.0001 Economic Development Programs Evaluation.—The
78 Office of Economic and Demographic Research and the Office of
79 Program Policy Analysis and Government Accountability (OPPAGA)
80 shall develop and present to the Governor, the President of the
81 Senate, the Speaker of the House of Representatives, and the
82 chairs of the legislative appropriations committees the Economic
83 Development Programs Evaluation.

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

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

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

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

94 376.30781 Tax credits for rehabilitation of drycleaning-
95 solvent-contaminated sites and brownfield sites in designated
96 brownfield areas; application process; rulemaking authority;
97 revocation authority.-

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

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

105 413.4021 Program participant selection; tax collection
106 enforcement diversion program.-The Department of Revenue, in
107 coordination with the Florida Association of Centers for
108 Independent Living and the Florida Prosecuting Attorneys
109 Association, shall select judicial circuits in which to operate
110 the program. The association and the state attorneys' offices
111 shall develop and implement a tax collection enforcement

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112 diversion program, which shall collect revenue due from persons
113 who have not remitted their collected sales tax. The criteria
114 for referral to the tax collection enforcement diversion program
115 shall be determined cooperatively between the state attorneys'
116 offices and the Department of Revenue.

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

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

128 443.163 Electronic reporting and remitting of
129 contributions and reimbursements.—

130 (1) An employer may file any report and remit any
131 contributions or reimbursements required under this chapter by
132 electronic means. The Department of Economic Opportunity or the
133 state agency providing reemployment assistance tax collection
134 services shall adopt rules prescribing the format and
135 instructions necessary for electronically filing reports and
136 remitting contributions and reimbursements to ensure a full

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

154 (2)(a) An employer who is required by law to file an
155 Employers Quarterly Report, including any corrections, by
156 approved electronic means, but who files the report either
157 directly or through an agent by a means other than approved
158 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
159 report and \$1 for each employee, not to exceed \$300. This
160 penalty is in addition to any other penalty provided by this
161 chapter. However, the penalty does not apply if the tax

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162 collection service provider waives the electronic filing
163 requirement in advance. An employer who fails to remit
164 contributions or reimbursements either directly or through an
165 agent by approved electronic means as required by law is liable
166 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
167 means other than approved electronic means. This penalty is in
168 addition to any other penalty provided by this chapter.

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

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

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

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

188 (c) Unscheduled and unavoidable computer downtime.

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

191 626.932 Surplus lines tax.—

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

203 (3) If a surplus lines policy covers risks or exposures
204 only partially in this state and the state is the home state as
205 defined in the federal Nonadmitted and Reinsurance Reform Act of
206 2010 (NRRA), the tax payable shall be computed on the gross
207 premium. The surplus lines policy shall be taxed in accordance
208 with subsection (1) and shall report the percentage of risk that
209 is located in the state to the Florida Surplus Lines Service
210 Office in the manner and form directed by the office ~~The tax~~

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211 ~~must not exceed the tax rate where the risk or exposure is~~
212 ~~located.~~

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

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

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

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

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

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

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

237 4. Bring inverse condemnation actions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

377 Section 54. (1) The Department of Revenue is authorized,
378 and all conditions are deemed met, to adopt emergency rules
379 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
380 implementing the changes made by this act to ss. 206.05,
381 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida
382 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 Agency for Persons with Disabilities shall
receive taxes collected as a result of the repeal of
the corporate income tax rate adjustments; specifying
how such funds are to be used; amending ss. 220.11 and
220.63, F.S.; conforming provisions to changes made by
the act; amending s. 220.1845, F.S.; increasing,