

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Valdés offered the following:

**Amendment (with title amendment)**

Between lines 2720 and 2721, insert:

Section 50. Subsections (4) and (8) of section 212.07, Florida Statutes, are amended, and subsection (2) of that section is republished, to read:

212.07 Sales, storage, use tax; tax added to purchase price; ~~dealer not to absorb~~; liability of purchasers who cannot prove payment of the tax; penalties; general exemptions.—

(2) A dealer shall, as far as practicable, add the amount of the tax imposed under this chapter to the sale price, and the amount of the tax shall be separately stated as Florida tax on

859567

Approved For Filing: 3/3/2020 2:04:46 PM

Amendment No.

14 any charge ticket, sales slip, invoice, or other tangible  
15 evidence of sale. Such tax shall constitute a part of such  
16 price, charge, or proof of sale which shall be a debt from the  
17 purchaser or consumer to the dealer, until paid, and shall be  
18 recoverable at law in the same manner as other debts. Where it  
19 is impracticable, due to the nature of the business practices  
20 within an industry, to separately state Florida tax on any  
21 charge ticket, sales slip, invoice, or other tangible evidence  
22 of sale, the department may establish an effective tax rate for  
23 such industry. The department may also amend this effective tax  
24 rate as the industry's pricing or practices change. Except as  
25 otherwise specifically provided, any dealer who neglects, fails,  
26 or refuses to collect the tax herein provided upon any, every,  
27 and all retail sales made by the dealer or the dealer's agents  
28 or employees of tangible personal property or services which are  
29 subject to the tax imposed by this chapter shall be liable for  
30 and pay the tax himself or herself.

31 (4) (a) Except as provided in paragraph (b), a dealer  
32 engaged in any business taxable under this chapter may not  
33 advertise or hold out to the public, in any manner, directly or  
34 indirectly, that he or she will pay ~~absorb~~ all or any part of  
35 the tax, or that he or she will relieve the purchaser of the  
36 payment of all or any part of the tax, or that the tax will not  
37 be added to the selling price of the property or services sold  
38 or released or, when added, that it or any part thereof will be

859567

Approved For Filing: 3/3/2020 2:04:46 PM

Amendment No.

39 refunded either directly or indirectly by any method whatsoever.

40 (b) Notwithstanding any provision of this chapter to the  
41 contrary, a dealer may advertise or hold out to the public that  
42 he or she will pay all or any part of the tax on behalf of the  
43 purchaser, subject to both of the following conditions:

44 1. The dealer must expressly state on any charge ticket,  
45 sales slip, invoice, or other tangible evidence of sale given to  
46 the purchaser that the dealer will pay to the state the tax  
47 imposed by this chapter. The dealer may not indicate or imply  
48 that the transaction is exempt or excluded from the tax imposed  
49 by this chapter.

50 2. A charge ticket, sales slip, invoice, or other tangible  
51 evidence of the sale given to the purchaser must separately  
52 state the sale price and the amount of the tax in accordance  
53 with subsection (2).

54 (c) A person who violates this subsection commits  
55 provision with respect to advertising or refund is guilty of a  
56 misdemeanor of the second degree, punishable as provided in s.  
57 775.082 or s. 775.083. A second or subsequent offense  
58 constitutes a misdemeanor of the first degree, punishable as  
59 provided in s. 775.082 or s. 775.083.

60 (8) Any person who has purchased at retail, used,  
61 consumed, distributed, or stored for use or consumption in this  
62 state tangible personal property, admissions, communication or  
63 other services taxable under this chapter, or leased tangible

859567

Approved For Filing: 3/3/2020 2:04:46 PM

Amendment No.

64 personal property, or who has leased, occupied, or used or was  
65 entitled to use any real property, space or spaces in parking  
66 lots or garages for motor vehicles, docking or storage space or  
67 spaces for boats in boat docks or marinas, and cannot prove that  
68 the tax levied by this chapter has been paid to his or her  
69 vendor, lessor, or other person or was paid on behalf of the  
70 purchaser by a dealer under subsection (4) is directly liable to  
71 the state for any tax, interest, or penalty due on any such  
72 taxable transactions.

73 Section 51. Subsection (2) of section 212.15, Florida  
74 Statutes, is amended to read:

75 212.15 Taxes declared state funds; penalties for failure  
76 to remit taxes; due and delinquent dates; judicial review.-

77 (2) Any person who, with intent to unlawfully deprive or  
78 defraud the state of its moneys or the use or benefit thereof,  
79 fails to remit taxes collected or paid on behalf of a purchaser  
80 under this chapter commits theft of state funds, punishable as  
81 follows:

82 (a) If the total amount of stolen revenue is less than  
83 \$1,000, the offense is a misdemeanor of the second degree,  
84 punishable as provided in s. 775.082 or s. 775.083. Upon a  
85 second conviction, the offender commits a misdemeanor of the  
86 first degree, punishable as provided in s. 775.082 or s.  
87 775.083. Upon a third or subsequent conviction, the offender  
88 commits a felony of the third degree, punishable as provided in

859567

Approved For Filing: 3/3/2020 2:04:46 PM

Amendment No.

89 | s. 775.082, s. 775.083, or s. 775.084.

90 | (b) If the total amount of stolen revenue is \$1,000 or  
91 | more, but less than \$20,000, the offense is a felony of the  
92 | third degree, punishable as provided in s. 775.082, s. 775.083,  
93 | or s. 775.084.

94 | (c) If the total amount of stolen revenue is \$20,000 or  
95 | more, but less than \$100,000, the offense is a felony of the  
96 | second degree, punishable as provided in s. 775.082, s. 775.083,  
97 | or s. 775.084.

98 | (d) If the total amount of stolen revenue is \$100,000 or  
99 | more, the offense is a felony of the first degree, punishable as  
100 | provided in s. 775.082, s. 775.083, or s. 775.084.

101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111

-----

**T I T L E   A M E N D M E N T**

Between lines 183 and 184, insert:  
amending s. 212.07, F.S.; authorizing dealers, subject  
to certain conditions, to advertise or hold out to the  
public that they will pay sales tax on behalf of the  
purchaser; amending s. 212.15, F.S.; conforming a  
provision to changes made by the act;

859567

Approved For Filing: 3/3/2020 2:04:46 PM