

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Polo offered the following:

2
3 **Substitute Amendment for Amendment (099283) (with title**
4 **amendment)**

5 Remove lines 2338-2733 and insert:

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7 repealed.

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

10 220.11 Tax imposed.—

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

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

26 Section 40. Corporate income taxes paid by corporations
27 and submitted to the Department of Revenue as a result of the
28 repeal of s. 220.1105, Florida Statutes, will annually be
29 redirected to be used exclusively to increase the salaries of
30 state employees.

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

33 220.1845 Contaminated site rehabilitation tax credit.—

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

41 220.197 1031 exchange tax credit.-

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

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

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

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

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

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

62 2. The taxpayer deferred gains on the sale of personal
63 property assets for federal income purposes under s. 1031 of the

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

64 Internal Revenue Code during its taxable year beginning on or
65 after August 1, 2016, and before August 1, 2017; and

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

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

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

76 288.0001 Economic Development Programs Evaluation.—The
77 Office of Economic and Demographic Research and the Office of
78 Program Policy Analysis and Government Accountability (OPPAGA)
79 shall develop and present to the Governor, the President of the
80 Senate, the Speaker of the House of Representatives, and the
81 chairs of the legislative appropriations committees the Economic
82 Development Programs Evaluation.

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

93 376.30781 Tax credits for rehabilitation of drycleaning-
94 solvent-contaminated sites and brownfield sites in designated
95 brownfield areas; application process; rulemaking authority;
96 revocation authority.-

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

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

104 413.4021 Program participant selection; tax collection
105 enforcement diversion program.-The Department of Revenue, in
106 coordination with the Florida Association of Centers for
107 Independent Living and the Florida Prosecuting Attorneys
108 Association, shall select judicial circuits in which to operate
109 the program. The association and the state attorneys' offices
110 shall develop and implement a tax collection enforcement
111 diversion program, which shall collect revenue due from persons
112 who have not remitted their collected sales tax. The criteria
113 for referral to the tax collection enforcement diversion program

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

114 shall be determined cooperatively between the state attorneys'
115 offices and the Department of Revenue.

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

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

127 443.163 Electronic reporting and remitting of
128 contributions and reimbursements.—

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

164 agent by approved electronic means as required by law is liable
165 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
166 means other than approved electronic means. This penalty is in
167 addition to any other penalty provided by this chapter.

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

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

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

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

187 (c) Unscheduled and unavoidable computer downtime.

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

190 626.932 Surplus lines tax.—

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

202 (3) If a surplus lines policy covers risks or exposures
203 only partially in this state and the state is the home state as
204 defined in the federal Nonadmitted and Reinsurance Reform Act of
205 2010 (NRRA), the tax payable shall be computed on the gross
206 premium. The surplus lines policy shall be taxed in accordance
207 with subsection (1) and shall report the percentage of risk that
208 is located in the state to the Florida Surplus Lines Service
209 Office in the manner and form directed by the office ~~The tax~~
210 ~~must not exceed the tax rate where the risk or exposure is~~
211 ~~located.~~

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

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

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

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

236 4. Bring inverse condemnation actions.

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

279 (2) The tax levied under chapter 212, Florida Statutes,
280 may not be collected during the period from August 7, 2020,
281 through August 9, 2020, on the first \$1,000 of the sales price
282 of personal computers or personal computer-related accessories
283 purchased for noncommercial home or personal use. As used in
284 this subsection, the term:

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

305 (4) The tax exemptions provided in this section may apply
306 at the option of a dealer if less than 5 percent of the dealer's
307 gross sales of tangible personal property in the prior calendar
308 year are comprised of items that would be exempt under this
309 section. If a qualifying dealer chooses not to participate in

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

310 the tax holiday, by August 1, 2020, the dealer must notify the
311 Department of Revenue in writing of its election to collect
312 sales tax during the holiday and must post a copy of that notice
313 in a conspicuous location at its place of business.

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

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

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

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

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

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

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

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

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

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

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

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

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

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

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

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

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

376 Section 54. (1) The Department of Revenue is authorized,
377 and all conditions are deemed met, to adopt emergency rules
378 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
379 implementing the changes made by this act to ss. 206.05,
380 206.8741, 206.90, 212.05, 212.134, 212.181, and 213.21, Florida
381 Statutes. Notwithstanding any other provision.

382

978839

Approved For Filing: 3/3/2020 4:13:52 PM

Amendment No.

383
384
385
386
387
388
389
390
391
392
393
394
395

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 be used exclusively to increase
the salaries of state employees; amending ss. 220.11
and 220.63, F.S.; conforming provisions to changes
made by the act; amending s. 220.1845, F.S.;
increasing,