

1 A bill to be entitled
2 An act relating to taxation; providing a short title;
3 amending s. 212.02, F.S.; revising the definition of
4 the term "retail sale" to include sales facilitated
5 through a marketplace; conforming a provision to
6 changes made by the act; amending s. 212.05, F.S.;
7 conforming provisions to changes made by the act;
8 amending s. 212.054, F.S.; requiring marketplace
9 providers and persons located outside of this state to
10 remit discretionary sales surtax when delivering
11 tangible personal property to a county imposing a
12 surtax; amending s. 212.0596, F.S.; replacing
13 provisions relating to the taxation of mail order
14 sales with provisions relating to the taxation of
15 remote sales; defining the terms "remote sale" and
16 "substantial number of remote sales"; providing that
17 every person making a substantial number of remote
18 sales is a dealer for purposes of the sales and use
19 tax; authorizing the Department of Revenue to adopt
20 rules for collecting use taxes from unregistered
21 persons; requiring marketplace providers and persons
22 required to report remote sales to remit discretionary
23 sales surtax when delivering tangible personal
24 property to a county imposing a surtax; creating s.
25 212.05965, F.S.; defining terms; providing that

26 | certain marketplace providers are dealers for purposes
27 | of the sales and use tax; requiring certain
28 | marketplace providers to provide a certain
29 | certification to their marketplace sellers; specifying
30 | requirements for marketplace sellers; requiring
31 | certain marketplace providers to allow the Department
32 | of Revenue to examine and audit their books and
33 | records; specifying the examination and audit
34 | authority of the Department of Revenue; providing that
35 | a marketplace seller, rather than the marketplace
36 | provider, is liable for sales tax collection and
37 | remittance under certain circumstances; authorizing
38 | marketplace providers and marketplace sellers to enter
39 | into agreements for the recovery of certain taxes,
40 | interest, and penalties; providing construction and
41 | applicability; amending s. 212.05965, F.S.; requiring
42 | marketplace providers to collect and remit certain
43 | additional fees at the time of sale; authorizing
44 | marketplace providers and marketplace sellers to
45 | contractually agree for marketplace sellers to collect
46 | applicable taxes and fees; specifying requirements for
47 | marketplace sellers who collect such taxes and fees;
48 | providing for liability of sellers who fail to collect
49 | or remit such taxes and fees; amending s. 212.06,
50 | F.S.; revising the definition of the term "dealer";

51 conforming provisions to changes made by the act;
52 amending 212.07, F.S.; conforming a cross-reference;
53 amending 212.11, F.S.; requiring certain marketplace
54 providers or persons required to report remote sales
55 to file returns and pay taxes electronically; amending
56 s. 212.12, F.S.; deleting the authority of the
57 Department of Revenue's executive director to
58 negotiate a collection allowance with certain dealers;
59 deleting the requirement that certain sales and use
60 taxes on communications services be collected on the
61 basis of a certain addition; requiring that certain
62 sales and use taxes be calculated based on a specified
63 rounding algorithm, rather than specified brackets;
64 conforming provisions to changes made by the act;
65 amending s. 212.18, F.S.; requiring certain
66 marketplace providers or persons required to report
67 remote sales to file a registration application
68 electronically; conforming a provision to changes made
69 by the act; amending s. 212.20, F.S.; providing
70 applicability of requirements for refund of taxes
71 adjudicated unconstitutionally collected to taxes
72 levied or collected pursuant to marketplace
73 provisions; requiring certain amounts to be deposited
74 into the Unemployment Compensation Trust Fund during
75 specified periods; specifying requirements for the

76 Department of Revenue in reducing distributions by
77 certain refund amounts paid out of the General Revenue
78 Fund; requiring the Office of Economic and Demographic
79 Research to certify to the Department of Revenue
80 whether the trust fund balance exceeds a certain
81 amount; providing for contingent future repeal;
82 amending s. 212.031, F.S.; reducing the tax rate on
83 the rental or license fee for use of real property
84 effective upon the cessation of distributions to a
85 specified trust fund; amending s. 443.1216, F.S.;
86 conforming a cross-reference; amending s. 443.131,
87 F.S.; specifying, at certain periods, multipliers to
88 be applied to employer chargeable benefits for
89 purposes of calculating employer reemployment
90 assistance contribution rates; excluding reemployment
91 benefits paid during a certain timeframe and certain
92 COVID-19-related benefits paid from being included in
93 a variable rate calculation; requiring that
94 contribution rates in certain years be calculated
95 without applying a trust fund positive adjustment
96 factor; excluding reemployment benefits paid during a
97 certain timeframe and certain COVID-19-related
98 benefits paid from being calculated in the noncharge
99 benefits and excess payments adjustment factors;
100 requiring the tax collection service provider to

101 reissue rates for a certain year; specifying
102 requirements for employers and the Department of
103 Revenue; requiring a refund of excess paid amounts
104 under certain circumstances; specifying requirements
105 for calculating and assigning contribution rates for
106 certain years; specifying requirements for the
107 Department of Economic Opportunity and the tax
108 collection service provider; providing for contingent
109 future repeal of modified rate calculations;
110 specifying requirements for calculating adjustments to
111 a benefit ratio multiplier; conforming a cross-
112 reference; providing retroactive applicability;
113 amending s. 443.191, F.S.; adding a specified source
114 of revenues to the Unemployment Compensation Trust
115 Fund; amending ss. 212.04 and 212.0506, F.S.;
116 conforming provisions to changes made by the act;
117 amending 213.015, F.S.; conforming a cross-reference;
118 authorizing taxpayers to use one of two methods for
119 calculating sales tax for a specified timeframe
120 providing construction; amending s. 213.27, F.S.;
121 conforming provisions to changes made by the act;
122 reenacting s. 212.055(2)(c), (3)(c), (8)(c), and
123 (9)(c), F.S., relating to discretionary sales
124 surtaxes, to incorporate the amendment made to s.
125 212.054, F.S., in references thereto; providing

126 applicability; providing relief to certain persons for
127 liability for tax, penalty, and interest due on
128 certain remote sales and owed on certain purchases
129 that occurred before a certain date; providing
130 applicability; prohibiting the department from using
131 data received from marketplace providers or persons
132 making remote sales for certain purposes; providing
133 applicability; providing construction; authorizing the
134 department to adopt emergency rules; providing for
135 expiration of that authority; authorizing the
136 department to contract with a qualified vendor for
137 certain purposes without using a competitive
138 solicitation process; providing an appropriation;
139 providing for severability; providing effective dates.

140
141 WHEREAS, during the 2020 calendar year, the United States
142 economy was significantly strained by the COVID-19 pandemic, and
143 such economic stress is continuing in the 2021 calendar year and
144 may have impacts in later years, and

145 WHEREAS, the State of Florida was in full lockdown during
146 April 2020 and then began to reopen the Florida economy in a
147 measured manner thereafter, and

148 WHEREAS, the financial strain of lockdowns and reduced
149 economic activity caused some Florida businesses to close
150 permanently and others to terminate portions of their workforce,

151 and

152 WHEREAS, in the 6-month period before April 2020, Florida's
 153 average monthly reemployment assistance benefits expense was
 154 \$27.2 million, and

155 WHEREAS, beginning in April 2020, Florida's monthly
 156 reemployment assistance benefits expense increased by 800
 157 percent over the prior 6-month average, and at times, the
 158 increase exceeded 2,000 percent, and

159 WHEREAS, in the current time of recovery, Florida's
 160 reemployment assistance benefits expense remains 473 percent
 161 over the 6-month average benefit amount before April 2020, and
 162 is estimated to continue at elevated levels for the foreseeable
 163 future, and

164 WHEREAS, to the fullest extent possible, the Legislature
 165 intends to relieve individual Florida businesses of increases in
 166 the Reemployment Assistance Tax which are due to increased
 167 reemployment assistance benefits resulting from the pandemic,
 168 and

169 WHEREAS, the Legislature intends to ensure that the
 170 Unemployment Compensation Trust Fund remains solvent for the
 171 purposes of providing benefits to Floridians impacted by these
 172 extraordinary events, and

173 WHEREAS, the Legislature intends to equalize the tax
 174 collection responsibilities of retailers both inside and outside
 175 Florida who make sales of taxable items to Florida residents,

176 NOW, THEREFORE,

177

178 Be It Enacted by the Legislature of the State of Florida:

179

180 Section 1. This act may be cited as the "Park Randall
 181 'Randy' Miller Act."

182 Section 2. Paragraph (e) of subsection (14) of section
 183 212.02, Florida Statutes, is amended, and paragraph (f) is added
 184 to that subsection, to read:

185 212.02 Definitions.—The following terms and phrases when
 186 used in this chapter have the meanings ascribed to them in this
 187 section, except where the context clearly indicates a different
 188 meaning:

189 (14)

190 (e) The term "retail sale" includes a remote ~~mail order~~
 191 ~~sale~~, as defined in s. 212.0596(1).

192 (f) The term "retail sale" includes a sale facilitated
 193 through a marketplace as defined in s. 212.05965(1).

194 Section 3. Section 212.05, Florida Statutes, is amended to
 195 read:

196 212.05 Sales, storage, use tax.—It is hereby declared to
 197 be the legislative intent that every person is exercising a
 198 taxable privilege who engages in the business of selling
 199 tangible personal property at retail in this state, including
 200 the business of making or facilitating remote ~~mail order~~ sales;;

201 ~~or~~ who rents or furnishes any of the things or services taxable
 202 under this chapter;7 or who stores for use or consumption in
 203 this state any item or article of tangible personal property as
 204 defined herein and who leases or rents such property within the
 205 state.

206 (1) For the exercise of such privilege, a tax is levied on
 207 each taxable transaction or incident, which tax is due and
 208 payable as follows:

209 (a)1.a. At the rate of 6 percent of the sales price of
 210 each item or article of tangible personal property when sold at
 211 retail in this state, computed on each taxable sale for the
 212 purpose of remitting the amount of tax due the state, and
 213 including each and every retail sale.

214 b. Each occasional or isolated sale of an aircraft, boat,
 215 mobile home, or motor vehicle of a class or type which is
 216 required to be registered, licensed, titled, or documented in
 217 this state or by the United States Government shall be subject
 218 to tax at the rate provided in this paragraph. The department
 219 shall by rule adopt any nationally recognized publication for
 220 valuation of used motor vehicles as the reference price list for
 221 any used motor vehicle which is required to be licensed pursuant
 222 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 223 party to an occasional or isolated sale of such a vehicle
 224 reports to the tax collector a sales price which is less than 80
 225 percent of the average loan price for the specified model and

226 | year of such vehicle as listed in the most recent reference
227 | price list, the tax levied under this paragraph shall be
228 | computed by the department on such average loan price unless the
229 | parties to the sale have provided to the tax collector an
230 | affidavit signed by each party, or other substantial proof,
231 | stating the actual sales price. Any party to such sale who
232 | reports a sales price less than the actual sales price is guilty
233 | of a misdemeanor of the first degree, punishable as provided in
234 | s. 775.082 or s. 775.083. The department shall collect or
235 | attempt to collect from such party any delinquent sales taxes.
236 | In addition, such party shall pay any tax due and any penalty
237 | and interest assessed plus a penalty equal to twice the amount
238 | of the additional tax owed. Notwithstanding any other provision
239 | of law, the Department of Revenue may waive or compromise any
240 | penalty imposed pursuant to this subparagraph.

241 | 2. This paragraph does not apply to the sale of a boat or
242 | aircraft by or through a registered dealer under this chapter to
243 | a purchaser who, at the time of taking delivery, is a
244 | nonresident of this state, does not make his or her permanent
245 | place of abode in this state, and is not engaged in carrying on
246 | in this state any employment, trade, business, or profession in
247 | which the boat or aircraft will be used in this state, or is a
248 | corporation none of the officers or directors of which is a
249 | resident of, or makes his or her permanent place of abode in,
250 | this state, or is a noncorporate entity that has no individual

251 vested with authority to participate in the management,
252 direction, or control of the entity's affairs who is a resident
253 of, or makes his or her permanent abode in, this state. For
254 purposes of this exemption, either a registered dealer acting on
255 his or her own behalf as seller, a registered dealer acting as
256 broker on behalf of a seller, or a registered dealer acting as
257 broker on behalf of the purchaser may be deemed to be the
258 selling dealer. This exemption shall not be allowed unless:

259 a. The purchaser removes a qualifying boat, as described
260 in sub-subparagraph f., from the state within 90 days after the
261 date of purchase or extension, or the purchaser removes a
262 nonqualifying boat or an aircraft from this state within 10 days
263 after the date of purchase or, when the boat or aircraft is
264 repaired or altered, within 20 days after completion of the
265 repairs or alterations; or if the aircraft will be registered in
266 a foreign jurisdiction and:

267 (I) Application for the aircraft's registration is
268 properly filed with a civil airworthiness authority of a foreign
269 jurisdiction within 10 days after the date of purchase;

270 (II) The purchaser removes the aircraft from the state to
271 a foreign jurisdiction within 10 days after the date the
272 aircraft is registered by the applicable foreign airworthiness
273 authority; and

274 (III) The aircraft is operated in the state solely to
275 remove it from the state to a foreign jurisdiction.

276
277 For purposes of this sub-subparagraph, the term "foreign
278 jurisdiction" means any jurisdiction outside of the United
279 States or any of its territories;

280 b. The purchaser, within 90 days from the date of
281 departure, provides the department with written proof that the
282 purchaser licensed, registered, titled, or documented the boat
283 or aircraft outside the state. If such written proof is
284 unavailable, within 90 days the purchaser shall provide proof
285 that the purchaser applied for such license, title,
286 registration, or documentation. The purchaser shall forward to
287 the department proof of title, license, registration, or
288 documentation upon receipt;

289 c. The purchaser, within 30 days after removing the boat
290 or aircraft from Florida, furnishes the department with proof of
291 removal in the form of receipts for fuel, dockage, slippage,
292 tie-down, or hangaring from outside of Florida. The information
293 so provided must clearly and specifically identify the boat or
294 aircraft;

295 d. The selling dealer, within 30 days after the date of
296 sale, provides to the department a copy of the sales invoice,
297 closing statement, bills of sale, and the original affidavit
298 signed by the purchaser attesting that he or she has read the
299 provisions of this section;

300 e. The seller makes a copy of the affidavit a part of his

301 or her record for as long as required by s. 213.35; and
302 f. Unless the nonresident purchaser of a boat of 5 net
303 tons of admeasurement or larger intends to remove the boat from
304 this state within 10 days after the date of purchase or when the
305 boat is repaired or altered, within 20 days after completion of
306 the repairs or alterations, the nonresident purchaser applies to
307 the selling dealer for a decal which authorizes 90 days after
308 the date of purchase for removal of the boat. The nonresident
309 purchaser of a qualifying boat may apply to the selling dealer
310 within 60 days after the date of purchase for an extension decal
311 that authorizes the boat to remain in this state for an
312 additional 90 days, but not more than a total of 180 days,
313 before the nonresident purchaser is required to pay the tax
314 imposed by this chapter. The department is authorized to issue
315 decals in advance to dealers. The number of decals issued in
316 advance to a dealer shall be consistent with the volume of the
317 dealer's past sales of boats which qualify under this sub-
318 subparagraph. The selling dealer or his or her agent shall mark
319 and affix the decals to qualifying boats in the manner
320 prescribed by the department, before delivery of the boat.

321 (I) The department is hereby authorized to charge dealers
322 a fee sufficient to recover the costs of decals issued, except
323 the extension decal shall cost \$425.

324 (II) The proceeds from the sale of decals will be
325 deposited into the administrative trust fund.

326 (III) Decals shall display information to identify the
327 boat as a qualifying boat under this sub-subparagraph,
328 including, but not limited to, the decal's date of expiration.

329 (IV) The department is authorized to require dealers who
330 purchase decals to file reports with the department and may
331 prescribe all necessary records by rule. All such records are
332 subject to inspection by the department.

333 (V) Any dealer or his or her agent who issues a decal
334 falsely, fails to affix a decal, mismarks the expiration date of
335 a decal, or fails to properly account for decals will be
336 considered prima facie to have committed a fraudulent act to
337 evade the tax and will be liable for payment of the tax plus a
338 mandatory penalty of 200 percent of the tax, and shall be liable
339 for fine and punishment as provided by law for a conviction of a
340 misdemeanor of the first degree, as provided in s. 775.082 or s.
341 775.083.

342 (VI) Any nonresident purchaser of a boat who removes a
343 decal before permanently removing the boat from the state, or
344 defaces, changes, modifies, or alters a decal in a manner
345 affecting its expiration date before its expiration, or who
346 causes or allows the same to be done by another, will be
347 considered prima facie to have committed a fraudulent act to
348 evade the tax and will be liable for payment of the tax plus a
349 mandatory penalty of 200 percent of the tax, and shall be liable
350 for fine and punishment as provided by law for a conviction of a

351 misdemeanor of the first degree, as provided in s. 775.082 or s.
352 775.083.

353 (VII) The department is authorized to adopt rules
354 necessary to administer and enforce this subparagraph and to
355 publish the necessary forms and instructions.

356 (VIII) The department is hereby authorized to adopt
357 emergency rules pursuant to s. 120.54(4) to administer and
358 enforce the provisions of this subparagraph.

359

360 If the purchaser fails to remove the qualifying boat from this
361 state within the maximum 180 days after purchase or a
362 nonqualifying boat or an aircraft from this state within 10 days
363 after purchase or, when the boat or aircraft is repaired or
364 altered, within 20 days after completion of such repairs or
365 alterations, or permits the boat or aircraft to return to this
366 state within 6 months from the date of departure, except as
367 provided in s. 212.08(7) (fff), or if the purchaser fails to
368 furnish the department with any of the documentation required by
369 this subparagraph within the prescribed time period, the
370 purchaser shall be liable for use tax on the cost price of the
371 boat or aircraft and, in addition thereto, payment of a penalty
372 to the Department of Revenue equal to the tax payable. This
373 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
374 The maximum 180-day period following the sale of a qualifying
375 boat tax-exempt to a nonresident may not be tolled for any

376 reason.

377 (b) At the rate of 6 percent of the cost price of each
378 item or article of tangible personal property when the same is
379 not sold but is used, consumed, distributed, or stored for use
380 or consumption in this state; however, for tangible property
381 originally purchased exempt from tax for use exclusively for
382 lease and which is converted to the owner's own use, tax may be
383 paid on the fair market value of the property at the time of
384 conversion. If the fair market value of the property cannot be
385 determined, use tax at the time of conversion shall be based on
386 the owner's acquisition cost. Under no circumstances may the
387 aggregate amount of sales tax from leasing the property and use
388 tax due at the time of conversion be less than the total sales
389 tax that would have been due on the original acquisition cost
390 paid by the owner.

391 (c) At the rate of 6 percent of the gross proceeds derived
392 from the lease or rental of tangible personal property, as
393 defined herein; however, the following special provisions apply
394 to the lease or rental of motor vehicles:

395 1. When a motor vehicle is leased or rented for a period
396 of less than 12 months:

397 a. If the motor vehicle is rented in Florida, the entire
398 amount of such rental is taxable, even if the vehicle is dropped
399 off in another state.

400 b. If the motor vehicle is rented in another state and

401 dropped off in Florida, the rental is exempt from Florida tax.

402 2. Except as provided in subparagraph 3., for the lease or
403 rental of a motor vehicle for a period of not less than 12
404 months, sales tax is due on the lease or rental payments if the
405 vehicle is registered in this state; provided, however, that no
406 tax shall be due if the taxpayer documents use of the motor
407 vehicle outside this state and tax is being paid on the lease or
408 rental payments in another state.

409 3. The tax imposed by this chapter does not apply to the
410 lease or rental of a commercial motor vehicle as defined in s.
411 316.003(13)(a) to one lessee or rentee for a period of not less
412 than 12 months when tax was paid on the purchase price of such
413 vehicle by the lessor. To the extent tax was paid with respect
414 to the purchase of such vehicle in another state, territory of
415 the United States, or the District of Columbia, the Florida tax
416 payable shall be reduced in accordance with the provisions of s.
417 212.06(7). This subparagraph shall only be available when the
418 lease or rental of such property is an established business or
419 part of an established business or the same is incidental or
420 germane to such business.

421 (d) At the rate of 6 percent of the lease or rental price
422 paid by a lessee or rentee, or contracted or agreed to be paid
423 by a lessee or rentee, to the owner of the tangible personal
424 property.

425 (e)1. At the rate of 6 percent on charges for:

426 a. Prepaid calling arrangements. The tax on charges for
427 prepaid calling arrangements shall be collected at the time of
428 sale and remitted by the selling dealer.

429 (I) "Prepaid calling arrangement" has the same meaning as
430 provided in s. 202.11.

431 (II) If the sale or recharge of the prepaid calling
432 arrangement does not take place at the dealer's place of
433 business, it shall be deemed to have taken place at the
434 customer's shipping address or, if no item is shipped, at the
435 customer's address or the location associated with the
436 customer's mobile telephone number.

437 (III) The sale or recharge of a prepaid calling
438 arrangement shall be treated as a sale of tangible personal
439 property for purposes of this chapter, regardless of whether a
440 tangible item evidencing such arrangement is furnished to the
441 purchaser, and such sale within this state subjects the selling
442 dealer to the jurisdiction of this state for purposes of this
443 subsection.

444 (IV) No additional tax under this chapter or chapter 202
445 is due or payable if a purchaser of a prepaid calling
446 arrangement who has paid tax under this chapter on the sale or
447 recharge of such arrangement applies one or more units of the
448 prepaid calling arrangement to obtain communications services as
449 described in s. 202.11(9)(b)3., other services that are not
450 communications services, or products.

451 b. The installation of telecommunication and telegraphic
452 equipment.

453 c. Electrical power or energy, except that the tax rate
454 for charges for electrical power or energy is 4.35 percent.
455 Charges for electrical power and energy do not include taxes
456 imposed under ss. 166.231 and 203.01(1)(a)3.

457 2. Section 212.17(3), regarding credit for tax paid on
458 charges subsequently found to be worthless, is equally
459 applicable to any tax paid under this section on charges for
460 prepaid calling arrangements, telecommunication or telegraph
461 services, or electric power subsequently found to be
462 uncollectible. As used in this paragraph, the term "charges"
463 does not include any excise or similar tax levied by the Federal
464 Government, a political subdivision of this state, or a
465 municipality upon the purchase, sale, or recharge of prepaid
466 calling arrangements or upon the purchase or sale of
467 telecommunication, television system program, or telegraph
468 service or electric power, which tax is collected by the seller
469 from the purchaser.

470 (f) At the rate of 6 percent on the sale, rental, use,
471 consumption, or storage for use in this state of machines and
472 equipment, and parts and accessories therefor, used in
473 manufacturing, processing, compounding, producing, mining, or
474 quarrying personal property for sale or to be used in furnishing
475 communications, transportation, or public utility services.

476 (g)1. At the rate of 6 percent on the retail price of
 477 newspapers and magazines sold or used in Florida.

478 2. Notwithstanding other provisions of this chapter,
 479 inserts of printed materials which are distributed with a
 480 newspaper or magazine are a component part of the newspaper or
 481 magazine, and neither the sale nor use of such inserts is
 482 subject to tax when:

483 a. Printed by a newspaper or magazine publisher or
 484 commercial printer and distributed as a component part of a
 485 newspaper or magazine, which means that the items after being
 486 printed are delivered directly to a newspaper or magazine
 487 publisher by the printer for inclusion in editions of the
 488 distributed newspaper or magazine;

489 b. Such publications are labeled as part of the designated
 490 newspaper or magazine publication into which they are to be
 491 inserted; and

492 c. The purchaser of the insert presents a resale
 493 certificate to the vendor stating that the inserts are to be
 494 distributed as a component part of a newspaper or magazine.

495 (h)1. A tax is imposed at the rate of 4 percent on the
 496 charges for the use of coin-operated amusement machines. The tax
 497 shall be calculated by dividing the gross receipts from such
 498 charges for the applicable reporting period by a divisor,
 499 determined as provided in this subparagraph, to compute gross
 500 taxable sales, and then subtracting gross taxable sales from

501 gross receipts to arrive at the amount of tax due. For counties
502 that do not impose a discretionary sales surtax, the divisor is
503 equal to 1.04; for counties that impose a 0.5 percent
504 discretionary sales surtax, the divisor is equal to 1.045; for
505 counties that impose a 1 percent discretionary sales surtax, the
506 divisor is equal to 1.050; and for counties that impose a 2
507 percent sales surtax, the divisor is equal to 1.060. If a county
508 imposes a discretionary sales surtax that is not listed in this
509 subparagraph, the department shall make the applicable divisor
510 available in an electronic format or otherwise. Additional
511 divisors shall bear the same mathematical relationship to the
512 next higher and next lower divisors as the new surtax rate bears
513 to the next higher and next lower surtax rates for which
514 divisors have been established. When a machine is activated by a
515 slug, token, coupon, or any similar device which has been
516 purchased, the tax is on the price paid by the user of the
517 device for such device.

518 2. As used in this paragraph, the term "operator" means
519 any person who possesses a coin-operated amusement machine for
520 the purpose of generating sales through that machine and who is
521 responsible for removing the receipts from the machine.

522 a. If the owner of the machine is also the operator of it,
523 he or she shall be liable for payment of the tax without any
524 deduction for rent or a license fee paid to a location owner for
525 the use of any real property on which the machine is located.

526 b. If the owner or lessee of the machine is also its
527 operator, he or she shall be liable for payment of the tax on
528 the purchase or lease of the machine, as well as the tax on
529 sales generated through the machine.

530 c. If the proprietor of the business where the machine is
531 located does not own the machine, he or she shall be deemed to
532 be the lessee and operator of the machine and is responsible for
533 the payment of the tax on sales, unless such responsibility is
534 otherwise provided for in a written agreement between him or her
535 and the machine owner.

536 3.a. An operator of a coin-operated amusement machine may
537 not operate or cause to be operated in this state any such
538 machine until the operator has registered with the department
539 and has conspicuously displayed an identifying certificate
540 issued by the department. The identifying certificate shall be
541 issued by the department upon application from the operator. The
542 identifying certificate shall include a unique number, and the
543 certificate shall be permanently marked with the operator's
544 name, the operator's sales tax number, and the maximum number of
545 machines to be operated under the certificate. An identifying
546 certificate shall not be transferred from one operator to
547 another. The identifying certificate must be conspicuously
548 displayed on the premises where the coin-operated amusement
549 machines are being operated.

550 b. The operator of the machine must obtain an identifying

551 certificate before the machine is first operated in the state
552 and by July 1 of each year thereafter. The annual fee for each
553 certificate shall be based on the number of machines identified
554 on the application times \$30 and is due and payable upon
555 application for the identifying device. The application shall
556 contain the operator's name, sales tax number, business address
557 where the machines are being operated, and the number of
558 machines in operation at that place of business by the operator.
559 No operator may operate more machines than are listed on the
560 certificate. A new certificate is required if more machines are
561 being operated at that location than are listed on the
562 certificate. The fee for the new certificate shall be based on
563 the number of additional machines identified on the application
564 form times \$30.

565 c. A penalty of \$250 per machine is imposed on the
566 operator for failing to properly obtain and display the required
567 identifying certificate. A penalty of \$250 is imposed on the
568 lessee of any machine placed in a place of business without a
569 proper current identifying certificate. Such penalties shall
570 apply in addition to all other applicable taxes, interest, and
571 penalties.

572 d. Operators of coin-operated amusement machines must
573 obtain a separate sales and use tax certificate of registration
574 for each county in which such machines are located. One sales
575 and use tax certificate of registration is sufficient for all of

576 the operator's machines within a single county.

577 4. The provisions of this paragraph do not apply to coin-
578 operated amusement machines owned and operated by churches or
579 synagogues.

580 5. In addition to any other penalties imposed by this
581 chapter, a person who knowingly and willfully violates any
582 provision of this paragraph commits a misdemeanor of the second
583 degree, punishable as provided in s. 775.082 or s. 775.083.

584 6. The department may adopt rules necessary to administer
585 the provisions of this paragraph.

586 (i)1. At the rate of 6 percent on charges for all:

587 a. Detective, burglar protection, and other protection
588 services (NAICS National Numbers 561611, 561612, 561613, and
589 561621). Fingerprint services required under s. 790.06 or s.
590 790.062 are not subject to the tax. Any law enforcement officer,
591 as defined in s. 943.10, who is performing approved duties as
592 determined by his or her local law enforcement agency in his or
593 her capacity as a law enforcement officer, and who is subject to
594 the direct and immediate command of his or her law enforcement
595 agency, and in the law enforcement officer's uniform as
596 authorized by his or her law enforcement agency, is performing
597 law enforcement and public safety services and is not performing
598 detective, burglar protection, or other protective services, if
599 the law enforcement officer is performing his or her approved
600 duties in a geographical area in which the law enforcement

601 officer has arrest jurisdiction. Such law enforcement and public
602 safety services are not subject to tax irrespective of whether
603 the duty is characterized as "extra duty," "off-duty," or
604 "secondary employment," and irrespective of whether the officer
605 is paid directly or through the officer's agency by an outside
606 source. The term "law enforcement officer" includes full-time or
607 part-time law enforcement officers, and any auxiliary law
608 enforcement officer, when such auxiliary law enforcement officer
609 is working under the direct supervision of a full-time or part-
610 time law enforcement officer.

611 b. Nonresidential cleaning, excluding cleaning of the
612 interiors of transportation equipment, and nonresidential
613 building pest control services (NAICS National Numbers 561710
614 and 561720).

615 2. As used in this paragraph, "NAICS" means those
616 classifications contained in the North American Industry
617 Classification System, as published in 2007 by the Office of
618 Management and Budget, Executive Office of the President.

619 3. Charges for detective, burglar protection, and other
620 protection security services performed in this state but used
621 outside this state are exempt from taxation. Charges for
622 detective, burglar protection, and other protection security
623 services performed outside this state and used in this state are
624 subject to tax.

625 4. If a transaction involves both the sale or use of a

626 service taxable under this paragraph and the sale or use of a
627 service or any other item not taxable under this chapter, the
628 consideration paid must be separately identified and stated with
629 respect to the taxable and exempt portions of the transaction or
630 the entire transaction shall be presumed taxable. The burden
631 shall be on the seller of the service or the purchaser of the
632 service, whichever applicable, to overcome this presumption by
633 providing documentary evidence as to which portion of the
634 transaction is exempt from tax. The department is authorized to
635 adjust the amount of consideration identified as the taxable and
636 exempt portions of the transaction; however, a determination
637 that the taxable and exempt portions are inaccurately stated and
638 that the adjustment is applicable must be supported by
639 substantial competent evidence.

640 5. Each seller of services subject to sales tax pursuant
641 to this paragraph shall maintain a monthly log showing each
642 transaction for which sales tax was not collected because the
643 services meet the requirements of subparagraph 3. for out-of-
644 state use. The log must identify the purchaser's name, location
645 and mailing address, and federal employer identification number,
646 if a business, or the social security number, if an individual,
647 the service sold, the price of the service, the date of sale,
648 the reason for the exemption, and the sales invoice number. The
649 monthly log shall be maintained pursuant to the same
650 requirements and subject to the same penalties imposed for the

651 keeping of similar records pursuant to this chapter.

652 (j)1. Notwithstanding any other provision of this chapter,
653 there is hereby levied a tax on the sale, use, consumption, or
654 storage for use in this state of any coin or currency, whether
655 in circulation or not, when such coin or currency:

656 a. Is not legal tender;

657 b. If legal tender, is sold, exchanged, or traded at a
658 rate in excess of its face value; or

659 c. Is sold, exchanged, or traded at a rate based on its
660 precious metal content.

661 2. Such tax shall be at a rate of 6 percent of the price
662 at which the coin or currency is sold, exchanged, or traded,
663 except that, with respect to a coin or currency which is legal
664 tender of the United States and which is sold, exchanged, or
665 traded, such tax shall not be levied.

666 3. There are exempt from this tax exchanges of coins or
667 currency which are in general circulation in, and legal tender
668 of, one nation for coins or currency which are in general
669 circulation in, and legal tender of, another nation when
670 exchanged solely for use as legal tender and at an exchange rate
671 based on the relative value of each as a medium of exchange.

672 4. With respect to any transaction that involves the sale
673 of coins or currency taxable under this paragraph in which the
674 taxable amount represented by the sale of such coins or currency
675 exceeds \$500, the entire amount represented by the sale of such

676 coins or currency is exempt from the tax imposed under this
677 paragraph. The dealer must maintain proper documentation, as
678 prescribed by rule of the department, to identify that portion
679 of a transaction which involves the sale of coins or currency
680 and is exempt under this subparagraph.

681 (k) At the rate of 6 percent of the sales price of each
682 gallon of diesel fuel not taxed under chapter 206 purchased for
683 use in a vessel, except dyed diesel fuel that is exempt pursuant
684 to s. 212.08(4)(a)4.

685 (l) Florists located in this state are liable for sales
686 tax on sales to retail customers regardless of where or by whom
687 the items sold are to be delivered. Florists located in this
688 state are not liable for sales tax on payments received from
689 other florists for items delivered to customers in this state.

690 (m) Operators of game concessions or other concessionaires
691 who customarily award tangible personal property as prizes may,
692 in lieu of paying tax on the cost price of such property, pay
693 tax on 25 percent of the gross receipts from such concession
694 activity.

695 (2) The tax shall be collected by the dealer, as defined
696 herein, and remitted by the dealer to the state at the time and
697 in the manner as hereinafter provided.

698 (3) The tax so levied is in addition to all other taxes,
699 whether levied in the form of excise, license, or privilege
700 taxes, and in addition to all other fees and taxes levied.

701 (4) The tax imposed pursuant to this chapter shall be due
 702 and payable according to the algorithm provided ~~brackets set~~
 703 ~~forth~~ in s. 212.12.

704 (5) Notwithstanding any other provision of this chapter,
 705 the maximum amount of tax imposed under this chapter and
 706 collected on each sale or use of a boat in this state may not
 707 exceed \$18,000 and on each repair of a boat in this state may
 708 not exceed \$60,000.

709 Section 4. Paragraph (c) of subsection (4) of section
 710 212.054, Florida Statutes, is amended to read:

711 212.054 Discretionary sales surtax; limitations,
 712 administration, and collection.—

713 (4)

714 (c)1. Any dealer located in a county that does not impose
 715 a discretionary sales surtax, any marketplace provider that is a
 716 dealer under this chapter, or any person located outside this
 717 state who is required to collect and remit sales tax on remote
 718 sales ~~but~~ who collects the surtax due to sales of tangible
 719 personal property or services delivered to a county imposing a
 720 surtax ~~outside the county~~ shall remit monthly the proceeds of
 721 the surtax to the department to be deposited into an account in
 722 the Discretionary Sales Surtax Clearing Trust Fund which is
 723 separate from the county surtax collection accounts. The
 724 department shall distribute funds in this account using a
 725 distribution factor determined for each county that levies a

726 | surtax and multiplied by the amount of funds in the account and
 727 | available for distribution. The distribution factor for each
 728 | county equals the product of:

729 | a. The county's latest official population determined
 730 | pursuant to s. 186.901;

731 | b. The county's rate of surtax; and

732 | c. The number of months the county has levied a surtax
 733 | during the most recent distribution period;

734 |
 735 | divided by the sum of all such products of the counties levying
 736 | the surtax during the most recent distribution period.

737 | 2. The department shall compute distribution factors for
 738 | eligible counties once each quarter and make appropriate
 739 | quarterly distributions.

740 | 3. A county that fails to timely provide the information
 741 | required by this section to the department authorizes the
 742 | department, by such action, to use the best information
 743 | available to it in distributing surtax revenues to the county.
 744 | If this information is unavailable to the department, the
 745 | department may partially or entirely disqualify the county from
 746 | receiving surtax revenues under this paragraph. A county that
 747 | fails to provide timely information waives its right to
 748 | challenge the department's determination of the county's share,
 749 | if any, of revenues provided under this paragraph.

750 | Section 5. Section 212.0596, Florida Statutes, is amended

751 to read:

752 (Substantial rewording of section. See

753 s. 212.0596, F.S., for present text.)

754 212.0596 Taxation of remote sales.—

755 (1) As used in this chapter, the term:

756 (a) "Remote sale" means a retail sale of tangible personal

757 property ordered by mail, telephone, the Internet, or other

758 means of communication from a person who receives the order

759 outside of this state and transports the property or causes the

760 property to be transported from any jurisdiction, including this

761 state, to a location in this state. For purposes of this

762 paragraph, tangible personal property delivered to a location

763 within this state is presumed to be used, consumed, distributed,

764 or stored to be used or consumed in this state.

765 (b) "Substantial number of remote sales" means any number

766 of taxable remote sales in the previous calendar year in which

767 the sum of the sales prices, as defined in s. 212.02(16),

768 exceeded \$100,000.

769 (2) Every person making a substantial number of remote

770 sales is a dealer for purposes of this chapter.

771 (3) The department may establish by rule procedures for

772 collecting the use tax from unregistered persons who but for

773 their remote purchases would not be required to remit sales or

774 use tax directly to the department. The procedures may provide

775 for waiver of registration, provisions for irregular remittance

776 of tax, elimination of the collection allowance, and
777 nonapplication of local option surtaxes.

778 (4) A marketplace provider that is a dealer under this
779 chapter or a person who is required to collect and remit sales
780 tax on remote sales is required to collect surtax when the
781 taxable item of tangible personal property is delivered within a
782 county imposing a surtax as provided in s. 212.054(3)(a).

783 Section 6. Section 212.05965, Florida Statutes, is created
784 to read:

785 212.05965 Taxation of marketplace sales.-

786 (1) As used in this chapter, the term:

787 (a) "Marketplace" means any physical place or electronic
788 medium through which tangible personal property is offered for
789 sale.

790 (b) "Marketplace provider" means a person who facilitates
791 a retail sale by a marketplace seller by listing or advertising
792 for sale by the marketplace seller tangible personal property in
793 a marketplace and who directly, or indirectly through agreements
794 or arrangements with third parties, collects payment from the
795 customer and transmits all or part of the payment to the
796 marketplace seller, regardless of whether the marketplace
797 provider receives compensation or other consideration in
798 exchange for its services.

799 1. The term does not include a person who solely provides
800 travel agency services. As used in this subparagraph, the term

801 "travel agency services" means arranging, booking, or otherwise
802 facilitating for a commission, fee, or other consideration
803 vacation or travel packages, rental cars, or other travel
804 reservations; tickets for domestic or foreign travel by air,
805 rail, ship, bus, or other mode of transportation; or hotel or
806 other lodging accommodations.

807 2. The term does not include a person who is a delivery
808 network company unless the delivery network company is a
809 registered dealer for purposes of this chapter and the delivery
810 network company notifies all local merchants that sell through
811 the delivery network company's website or mobile application
812 that the delivery network company is subject to the requirements
813 of a marketplace provider under this section. As used in this
814 subparagraph, the term:

815 a. "Delivery network company" means a person who maintains
816 a website or mobile application used to facilitate delivery
817 services, the sale of local products, or both.

818 b. "Delivery network courier" means a person who provides
819 delivery services through a delivery network company website or
820 mobile application using a personal means of transportation,
821 such as a motor vehicle as defined in s. 320.01(1), bicycle,
822 scooter, or other similar means of transportation; using public
823 transportation; or by walking.

824 c. "Delivery services" means the pickup and delivery by a
825 delivery network courier of one or more local products from a

826 local merchant to a customer, which may include the selection,
827 collection, and purchase of the local product in connection with
828 the delivery. The term does not include any delivery requiring
829 more than 75 miles of travel from the local merchant to the
830 customer.

831 d. "Local merchant" means a kitchen, a restaurant, or a
832 third-party merchant, including a grocery store, retail store,
833 convenience store, or business of another type, which is not
834 under common ownership or control of the delivery network
835 company.

836 e. "Local product" means any tangible personal property,
837 including food but excluding freight, mail, or a package to
838 which postage has been affixed.

839 3. The term does not include a payment processor business
840 that processes payment transactions from various channels, such
841 as charge cards, credit cards, or debit cards, and whose sole
842 activity with respect to marketplace sales is to process payment
843 transactions between two or more parties.

844 (c) "Marketplace seller" means a person who has an
845 agreement with a marketplace provider that is a dealer under
846 this chapter and who makes retail sales of tangible personal
847 property through a marketplace owned, operated, or controlled by
848 the marketplace provider.

849 (2) A marketplace provider that has a physical presence in
850 this state or who is making or facilitating through a

851 marketplace a substantial number of remote sales as defined in
852 s. 212.0596(1) is a dealer for purposes of this chapter.

853 (3) A marketplace provider that is a dealer under this
854 chapter shall certify to its marketplace sellers that it will
855 collect and remit the tax imposed under this chapter on taxable
856 retail sales made through the marketplace. Such certification
857 may be included in the agreement between the marketplace
858 provider and the marketplace seller.

859 (4) (a) A marketplace seller may not collect and remit the
860 tax under this chapter on a taxable retail sale when the sale is
861 made through the marketplace and the marketplace provider
862 certifies, as required under subsection (3), that it will
863 collect and remit such tax. A marketplace seller shall exclude
864 such sales made through the marketplace from the marketplace
865 seller's tax return under s. 212.11.

866 (b)1. A marketplace seller who has a physical presence in
867 this state shall register and shall collect and remit the tax
868 imposed under this chapter on all taxable retail sales made
869 outside of the marketplace.

870 2. A marketplace seller who is not described under
871 subparagraph 1. but who makes a substantial number of remote
872 sales as defined in s. 212.0596(1) shall register and shall
873 collect and remit the tax imposed under this chapter on all
874 taxable retail sales made outside of the marketplace. For the
875 purpose of determining whether a marketplace seller made a

876 substantial number of remote sales, the marketplace seller shall
877 consider only those sales made outside of a marketplace.

878 (5) (a) A marketplace provider that is a dealer under this
879 chapter shall allow the department to examine and audit its
880 books and records pursuant to s. 212.13. For retail sales
881 facilitated through a marketplace, the department may not
882 examine or audit the books and records of marketplace sellers,
883 nor may the department assess marketplace sellers except to the
884 extent that the marketplace provider seeks relief under
885 paragraph (b). The department may examine, audit, and assess a
886 marketplace seller for retail sales made outside of a
887 marketplace under paragraph (4) (b). This paragraph does not
888 provide relief to a marketplace seller who is under audit; has
889 been issued a bill, notice, or demand for payment; or is under
890 an administrative or judicial proceeding before July 1, 2021.

891 (b) The marketplace provider is relieved of liability for
892 the tax on the retail sale and the marketplace seller or
893 customer is liable for the tax imposed under this chapter if the
894 marketplace provider demonstrates to the department's
895 satisfaction that the marketplace provider made a reasonable
896 effort to obtain accurate information related to the retail
897 sales facilitated through the marketplace from the marketplace
898 seller, but that the failure to collect and remit the correct
899 amount of tax imposed under this chapter was due to the
900 provision of incorrect or incomplete information to the

901 marketplace provider by the marketplace seller. This paragraph
902 does not apply to a retail sale for which the marketplace
903 provider is the seller if the marketplace provider and the
904 marketplace seller are related parties or if transactions
905 between a marketplace seller and marketplace buyer are not
906 conducted at arm's length.

907 (6) For purposes of registration pursuant to s. 212.18, a
908 marketplace is deemed a separate place of business.

909 (7) A marketplace provider and a marketplace seller may
910 agree by contract or otherwise that if a marketplace provider
911 pays the tax imposed under this chapter on a retail sale
912 facilitated through a marketplace for a marketplace seller as a
913 result of an audit or otherwise, the marketplace provider has
914 the right to recover such tax and any associated interest and
915 penalties from the marketplace seller.

916 (8) This section may not be construed to authorize the
917 state to collect sales tax from both the marketplace provider
918 and the marketplace seller on the same retail sale.

919 (9) Chapter 213 applies to the administration of this
920 section to the extent that chapter does not conflict with this
921 section.

922 Section 7. Effective April 1, 2022, subsections (10) and
923 (11) are added to section 212.05965, Florida Statutes, as
924 created by this act, to read:

925 212.05965 Taxation of marketplace sales.—

926 (10) Notwithstanding any other law, the marketplace
927 provider is also responsible for collecting and remitting any
928 prepaid wireless E911 fee under s. 365.172, waste tire fee under
929 s. 403.718, and lead-acid battery fee under s. 403.7185 at the
930 time of sale for taxable retail sales made through its
931 marketplace.

932 (11) Notwithstanding paragraph (4) (a), the marketplace
933 provider and the marketplace seller may contractually agree to
934 have the marketplace seller collect and remit all applicable
935 taxes and fees if the marketplace seller:

936 (a) Has annual United States gross sales of more than \$1
937 billion, including the gross sales of any related entities, and
938 in the case of franchised entities, including the combined sales
939 of all franchisees of a single franchisor;

940 (b) Provides evidence to the marketplace provider that it
941 is registered under s. 212.18; and

942 (c) Notifies the department in a manner prescribed by the
943 department that the marketplace seller will collect and remit
944 all applicable taxes and fees on its sales through the
945 marketplace and is liable for failure to collect or remit
946 applicable taxes and fees on its sales.

947 Section 8. Paragraph (c) of subsection (2) and paragraph
948 (a) of subsection (5) of section 212.06, Florida Statutes, are
949 amended to read:

950 212.06 Sales, storage, use tax; collectible from dealers;

951 "dealer" defined; dealers to collect from purchasers;
 952 legislative intent as to scope of tax.—

953 (2)

954 (c) The term "dealer" is further defined to mean every
 955 person, as used in this chapter, who sells at retail or who
 956 offers for sale at retail, or who has in his or her possession
 957 for sale at retail; or for use, consumption, or distribution; or
 958 for storage to be used or consumed in this state, tangible
 959 personal property as defined herein, including a retailer who
 960 transacts a substantial number of remote sales or a marketplace
 961 provider that has a physical presence in this state or that
 962 makes or facilitates through its marketplace a substantial
 963 number of remote sales ~~mail-order sale~~.

964 (5) (a) 1. Except as provided in subparagraph 2., it is not
 965 the intention of this chapter to levy a tax upon tangible
 966 personal property imported, produced, or manufactured in this
 967 state for export, provided that tangible personal property may
 968 not be considered as being imported, produced, or manufactured
 969 for export unless the importer, producer, or manufacturer
 970 delivers the same to a licensed exporter for exporting or to a
 971 common carrier for shipment outside the state or mails the same
 972 by United States mail to a destination outside the state; or, in
 973 the case of aircraft being exported under their own power to a
 974 destination outside the continental limits of the United States,
 975 by submission to the department of a duly signed and validated

976 United States customs declaration, showing the departure of the
977 aircraft from the continental United States; and further with
978 respect to aircraft, the canceled United States registry of said
979 aircraft; or in the case of parts and equipment installed on
980 aircraft of foreign registry, by submission to the department of
981 documentation, the extent of which shall be provided by rule,
982 showing the departure of the aircraft from the continental
983 United States; nor is it the intention of this chapter to levy a
984 tax on any sale which the state is prohibited from taxing under
985 the Constitution or laws of the United States. Every retail sale
986 made to a person physically present at the time of sale shall be
987 presumed to have been delivered in this state.

988 2.a. Notwithstanding subparagraph 1., a tax is levied on
989 each sale of tangible personal property to be transported to a
990 cooperating state as defined in sub-subparagraph c., at the rate
991 specified in sub-subparagraph d. However, a Florida dealer will
992 be relieved from the requirements of collecting taxes pursuant
993 to this subparagraph if the Florida dealer obtains from the
994 purchaser an affidavit setting forth the purchaser's name,
995 address, state taxpayer identification number, and a statement
996 that the purchaser is aware of his or her state's use tax laws,
997 is a registered dealer in Florida or another state, or is
998 purchasing the tangible personal property for resale or is
999 otherwise not required to pay the tax on the transaction. The
1000 department may, by rule, provide a form to be used for the

1001 purposes set forth herein.

1002 b. For purposes of this subparagraph, "a cooperating
1003 state" is one determined by the executive director of the
1004 department to cooperate satisfactorily with this state in
1005 collecting taxes on remote ~~mail-order~~ sales. No state shall be
1006 so determined unless it meets all the following minimum
1007 requirements:

1008 (I) It levies and collects taxes on remote ~~mail-order~~
1009 sales of property transported from that state to persons in this
1010 state, as described in s. 212.0596, upon request of the
1011 department.

1012 (II) The tax so collected shall be at the rate specified
1013 in s. 212.05, not including any local option or tourist or
1014 convention development taxes collected pursuant to s. 125.0104
1015 or this chapter.

1016 (III) Such state agrees to remit to the department all
1017 taxes so collected no later than 30 days from the last day of
1018 the calendar quarter following their collection.

1019 (IV) Such state authorizes the department to audit dealers
1020 within its jurisdiction who make remote ~~mail-order~~ sales that
1021 are the subject of s. 212.0596, or makes arrangements deemed
1022 adequate by the department for auditing them with its own
1023 personnel.

1024 (V) Such state agrees to provide to the department records
1025 obtained by it from retailers or dealers in such state showing

1026 delivery of tangible personal property into this state upon
 1027 which no sales or use tax has been paid in a manner similar to
 1028 that provided in sub-subparagraph g.

1029 c. For purposes of this subparagraph, "sales of tangible
 1030 personal property to be transported to a cooperating state"
 1031 means remote ~~mail-order~~ sales to a person who is in the
 1032 cooperating state at the time the order is executed, from a
 1033 dealer who receives that order in this state.

1034 d. The tax levied by sub-subparagraph a. shall be at the
 1035 rate at which such a sale would have been taxed pursuant to the
 1036 cooperating state's tax laws if consummated in the cooperating
 1037 state by a dealer and a purchaser, both of whom were physically
 1038 present in that state at the time of the sale.

1039 e. The tax levied by sub-subparagraph a., when collected,
 1040 shall be held in the State Treasury in trust for the benefit of
 1041 the cooperating state and shall be paid to it at a time agreed
 1042 upon between the department, acting for this state, and the
 1043 cooperating state or the department or agency designated by it
 1044 to act for it; however, such payment shall in no event be made
 1045 later than 30 days from the last day of the calendar quarter
 1046 after the tax was collected. Funds held in trust for the benefit
 1047 of a cooperating state shall not be subject to the service
 1048 charges imposed by s. 215.20.

1049 f. The department is authorized to perform such acts and
 1050 to provide such cooperation to a cooperating state with

1051 reference to the tax levied by sub-subparagraph a. as is
 1052 required of the cooperating state by sub-subparagraph b.
 1053 g. In furtherance of this act, dealers selling tangible
 1054 personal property for delivery in another state shall make
 1055 available to the department, upon request of the department,
 1056 records of all tangible personal property so sold. Such records
 1057 shall include a description of the property, the name and
 1058 address of the purchaser, the name and address of the person to
 1059 whom the property was sent, the purchase price of the property,
 1060 information regarding whether sales tax was paid in this state
 1061 on the purchase price, and such other information as the
 1062 department may by rule prescribe.

1063 Section 9. Paragraph (b) of subsection (1) of section
 1064 212.07, Florida Statutes, is amended to read:

1065 212.07 Sales, storage, use tax; tax added to purchase
 1066 price; dealer not to absorb; liability of purchasers who cannot
 1067 prove payment of the tax; penalties; general exemptions.—

1068 (1)

1069 (b) A resale must be in strict compliance with s. 212.18
 1070 and the rules and regulations adopted thereunder. A dealer who
 1071 makes a sale for resale that is not in strict compliance with s.
 1072 212.18 and the rules and regulations adopted thereunder is
 1073 liable for and must pay the tax. A dealer who makes a sale for
 1074 resale shall document the exempt nature of the transaction, as
 1075 established by rules adopted by the department, by retaining a

1076 copy of the purchaser's resale certificate. In lieu of
1077 maintaining a copy of the certificate, a dealer may document,
1078 before the time of sale, an authorization number provided
1079 telephonically or electronically by the department, or by such
1080 other means established by rule of the department. The dealer
1081 may rely on a resale certificate issued pursuant to s.
1082 212.18(3)(e) ~~s. 212.18(3)(d)~~, valid at the time of receipt from
1083 the purchaser, without seeking annual verification of the resale
1084 certificate if the dealer makes recurring sales to a purchaser
1085 in the normal course of business on a continual basis. For
1086 purposes of this paragraph, "recurring sales to a purchaser in
1087 the normal course of business" refers to a sale in which the
1088 dealer extends credit to the purchaser and records the debt as
1089 an account receivable, or in which the dealer sells to a
1090 purchaser who has an established cash or C.O.D. account, similar
1091 to an open credit account. For purposes of this paragraph,
1092 purchases are made from a selling dealer on a continual basis if
1093 the selling dealer makes, in the normal course of business,
1094 sales to the purchaser at least once in every 12-month period. A
1095 dealer may, through the informal protest provided for in s.
1096 213.21 and the rules of the department, provide the department
1097 with evidence of the exempt status of a sale. Consumer
1098 certificates of exemption executed by those exempt entities that
1099 were registered with the department at the time of sale, resale
1100 certificates provided by purchasers who were active dealers at

1101 the time of sale, and verification by the department of a
 1102 purchaser's active dealer status at the time of sale in lieu of
 1103 a resale certificate shall be accepted by the department when
 1104 submitted during the protest period, but may not be accepted in
 1105 any proceeding under chapter 120 or any circuit court action
 1106 instituted under chapter 72.

1107 Section 10. Paragraph (f) is added to subsection (4) of
 1108 section 212.11, Florida Statutes, to read:

1109 212.11 Tax returns and regulations.—

1110 (4)

1111 (f) A marketplace provider that is a dealer under this
 1112 chapter or a person who is required to collect and remit sales
 1113 tax on remote sales shall file returns and pay taxes by
 1114 electronic means under s. 213.755.

1115 Section 11. Subsections (12) and (13) of section 212.12,
 1116 Florida Statutes, are renumbered as subsections (11) and (12)
 1117 respectively, and paragraph (a) of subsection (1), paragraph (a)
 1118 of subsection (5), and subsections (9), and (10), present
 1119 subsection (11), and subsection (14) of that section, are
 1120 amended to read:

1121 212.12 Dealer's credit for collecting tax; penalties for
 1122 noncompliance; powers of Department of Revenue in dealing with
 1123 delinquents; rounding brackets applicable to taxable
 1124 ~~transactions~~; records required.—

1125 (1) (a) ~~1.~~ Notwithstanding any other law and for the purpose

1126 of compensating persons granting licenses for and the lessors of
 1127 real and personal property taxed hereunder, for the purpose of
 1128 compensating dealers in tangible personal property, for the
 1129 purpose of compensating dealers providing communication services
 1130 and taxable services, for the purpose of compensating owners of
 1131 places where admissions are collected, and for the purpose of
 1132 compensating remitters of any taxes or fees reported on the same
 1133 documents utilized for the sales and use tax, as compensation
 1134 for the keeping of prescribed records, filing timely tax
 1135 returns, and the proper accounting and remitting of taxes by
 1136 them, such seller, person, lessor, dealer, owner, and remitter
 1137 ~~(except dealers who make mail order sales)~~ who files the return
 1138 required pursuant to s. 212.11 only by electronic means and who
 1139 pays the amount due on such return only by electronic means
 1140 shall be allowed 2.5 percent of the amount of the tax due,
 1141 accounted for, and remitted to the department in the form of a
 1142 deduction. However, if the amount of the tax due and remitted to
 1143 the department by electronic means for the reporting period
 1144 exceeds \$1,200, an allowance is not allowed for all amounts in
 1145 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
 1146 the term "electronic means" has the same meaning as provided in
 1147 s. 213.755(2)(c).

1148 ~~2. The executive director of the department is authorized~~
 1149 ~~to negotiate a collection allowance, pursuant to rules~~
 1150 ~~promulgated by the department, with a dealer who makes mail~~

1151 ~~order sales. The rules of the department shall provide~~
1152 ~~guidelines for establishing the collection allowance based upon~~
1153 ~~the dealer's estimated costs of collecting the tax, the volume~~
1154 ~~and value of the dealer's mail order sales to purchasers in this~~
1155 ~~state, and the administrative and legal costs and likelihood of~~
1156 ~~achieving collection of the tax absent the cooperation of the~~
1157 ~~dealer. However, in no event shall the collection allowance~~
1158 ~~negotiated by the executive director exceed 10 percent of the~~
1159 ~~tax remitted for a reporting period.~~

1160 (5) (a) The department is authorized to audit or inspect
1161 the records and accounts of dealers defined herein, including
1162 audits or inspections of dealers who make remote ~~mail order~~
1163 ~~sales to the extent permitted by another state~~, and to correct
1164 by credit any overpayment of tax, and, in the event of a
1165 deficiency, an assessment shall be made and collected. No
1166 administrative finding of fact is necessary prior to the
1167 assessment of any tax deficiency.

1168 (9) Taxes imposed by this chapter upon the privilege of
1169 the use, consumption, storage for consumption, or sale of
1170 tangible personal property, admissions, license fees, rentals,
1171 ~~communication services~~, and upon the sale or use of services as
1172 herein taxed shall be collected upon the basis of an addition of
1173 the tax imposed by this chapter to the total price of such
1174 admissions, license fees, rentals, ~~communication or other~~
1175 services, or sale price of such article or articles that are

1176 purchased, sold, or leased at any one time by or to a customer
 1177 or buyer; the dealer, or person charged herein, is required to
 1178 pay a privilege tax in the amount of the tax imposed by this
 1179 chapter on the total of his or her gross sales of tangible
 1180 personal property, admissions, license fees, and rentals,~~and~~
 1181 ~~communication services~~ or to collect a tax upon the sale or use
 1182 of services, and such person or dealer shall add the tax imposed
 1183 by this chapter to the price, license fee, rental, ~~or~~
 1184 admissions, ~~and communication~~ or ~~other~~ services and collect the
 1185 total sum from the purchaser, admittee, licensee, lessee, or
 1186 consumer. ~~The department shall make available in an electronic~~
 1187 ~~format or otherwise the tax amounts and the following brackets~~
 1188 ~~applicable to all transactions taxable at the rate of 6 percent:~~
 1189 ~~(a) On single sales of less than 10 cents, no tax shall be~~
 1190 ~~added.~~
 1191 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
 1192 ~~both inclusive, 1 cent shall be added for taxes.~~
 1193 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
 1194 ~~inclusive, 2 cents shall be added for taxes.~~
 1195 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
 1196 ~~inclusive, 3 cents shall be added for taxes.~~
 1197 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
 1198 ~~inclusive, 4 cents shall be added for taxes.~~
 1199 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
 1200 ~~inclusive, 5 cents shall be added for taxes.~~

1201 ~~(g) On sales in amounts from 84 cents to \$1, both~~
 1202 ~~inclusive, 6 cents shall be added for taxes.~~

1203 ~~(h) On sales in amounts of more than \$1, 6 percent shall~~
 1204 ~~be charged upon each dollar of price, plus the appropriate~~
 1205 ~~bracket charge upon any fractional part of a dollar.~~

1206 (10) (a) A dealer must calculate the tax due on the
 1207 privilege of the use, consumption, storage for consumption, or
 1208 sale of tangible personal property, admissions, license fees,
 1209 rentals, and upon the sale or use of services, based on a
 1210 rounding algorithm that meets the following criteria:

1211 1. The computation of the tax must be carried to the third
 1212 decimal place.

1213 2. The tax must be rounded to the whole cent using a
 1214 method that rounds up to the next cent whenever the third
 1215 decimal place is greater than four.

1216 (b) A dealer may apply the rounding algorithm to the
 1217 aggregate tax amount computed on all taxable items on an invoice
 1218 or to the taxable amount on each individual item on the invoice
 1219 ~~In counties which have adopted a discretionary sales surtax at~~
 1220 ~~the rate of 1 percent, the department shall make available in an~~
 1221 ~~electronic format or otherwise the tax amounts and the following~~
 1222 ~~brackets applicable to all taxable transactions that would~~
 1223 ~~otherwise have been transactions taxable at the rate of 6~~
 1224 ~~percent:~~

1225 ~~(a) On single sales of less than 10 cents, no tax shall be~~

1226 | ~~added.~~

1227 | ~~(b) On single sales in amounts from 10 cents to 14 cents,~~

1228 | ~~both inclusive, 1 cent shall be added for taxes.~~

1229 | ~~(c) On sales in amounts from 15 cents to 28 cents, both~~

1230 | ~~inclusive, 2 cents shall be added for taxes.~~

1231 | ~~(d) On sales in amounts from 29 cents to 42 cents, both~~

1232 | ~~inclusive, 3 cents shall be added for taxes.~~

1233 | ~~(e) On sales in amounts from 43 cents to 57 cents, both~~

1234 | ~~inclusive, 4 cents shall be added for taxes.~~

1235 | ~~(f) On sales in amounts from 58 cents to 71 cents, both~~

1236 | ~~inclusive, 5 cents shall be added for taxes.~~

1237 | ~~(g) On sales in amounts from 72 cents to 85 cents, both~~

1238 | ~~inclusive, 6 cents shall be added for taxes.~~

1239 | ~~(h) On sales in amounts from 86 cents to \$1, both~~

1240 | ~~inclusive, 7 cents shall be added for taxes.~~

1241 | ~~(i) On sales in amounts from \$1 up to, and including, the~~

1242 | ~~first \$5,000 in price, 7 percent shall be charged upon each~~

1243 | ~~dollar of price, plus the appropriate bracket charge upon any~~

1244 | ~~fractional part of a dollar.~~

1245 | ~~(j) On sales in amounts of more than \$5,000 in price, 7~~

1246 | ~~percent shall be added upon the first \$5,000 in price, and 6~~

1247 | ~~percent shall be added upon each dollar of price in excess of~~

1248 | ~~the first \$5,000 in price, plus the bracket charges upon any~~

1249 | ~~fractional part of a dollar as provided for in subsection (9).~~

1250 | ~~(11) The department shall make available in an electronic~~

1251 ~~format or otherwise the tax amounts and brackets applicable to~~
1252 ~~all taxable transactions that occur in counties that have a~~
1253 ~~surtax at a rate other than 1 percent which would otherwise have~~
1254 ~~been transactions taxable at the rate of 6 percent. Likewise,~~
1255 ~~the department shall make available in an electronic format or~~
1256 ~~otherwise the tax amounts and brackets applicable to~~
1257 ~~transactions taxable at 4.35 percent pursuant to s.~~
1258 ~~212.05(1)(e)1.c. or the applicable tax rate pursuant to s.~~
1259 ~~212.031(1) and on transactions which would otherwise have been~~
1260 ~~so taxable in counties which have adopted a discretionary sales~~
1261 ~~surtax.~~

1262 ~~(14) If it is determined upon audit that a dealer has~~
1263 ~~collected and remitted taxes by applying the applicable tax rate~~
1264 ~~to each transaction as described in subsection (9) and rounding~~
1265 ~~the tax due to the nearest whole cent rather than applying the~~
1266 ~~appropriate bracket system provided by law or department rule,~~
1267 ~~the dealer shall not be held liable for additional tax, penalty,~~
1268 ~~and interest resulting from such failure if:~~

1269 ~~(a) The dealer acted in a good faith belief that rounding~~
1270 ~~to the nearest whole cent was the proper method of determining~~
1271 ~~the amount of tax due on each taxable transaction.~~

1272 ~~(b) The dealer timely reported and remitted all taxes~~
1273 ~~collected on each taxable transaction.~~

1274 ~~(c) The dealer agrees in writing to future compliance with~~
1275 ~~the laws and rules concerning brackets applicable to the~~

1276 ~~dealer's transactions.~~

1277 Section 12. Present paragraphs (c) through (f) of
 1278 subsection (3) of section 212.18, Florida Statutes, are
 1279 redesignated as paragraphs (d) through (g), respectively, a new
 1280 paragraph (c) is added to that subsection, and present paragraph
 1281 (f) of that subsection is amended, to read:

1282 212.18 Administration of law; registration of dealers;
 1283 rules.—

1284 (3)

1285 (c) A marketplace provider that is a dealer under this
 1286 chapter or a person who is required to collect and remit sales
 1287 tax on remote sales must file with the department an application
 1288 for a certificate of registration electronically.

1289 (g)~~(f)~~ As used in this paragraph, the term "exhibitor"
 1290 means a person who enters into an agreement authorizing the
 1291 display of tangible personal property or services at a
 1292 convention or a trade show. The following provisions apply to
 1293 the registration of exhibitors as dealers under this chapter:

1294 1. An exhibitor whose agreement prohibits the sale of
 1295 tangible personal property or services subject to the tax
 1296 imposed in this chapter is not required to register as a dealer.

1297 2. An exhibitor whose agreement provides for the sale at
 1298 wholesale only of tangible personal property or services subject
 1299 to the tax imposed by this chapter must obtain a resale
 1300 certificate from the purchasing dealer but is not required to

1301 register as a dealer.

1302 3. An exhibitor whose agreement authorizes the retail sale
 1303 of tangible personal property or services subject to the tax
 1304 imposed by this chapter must register as a dealer and collect
 1305 the tax on such sales.

1306 4. An exhibitor who makes a remote ~~mail order~~ sale
 1307 pursuant to s. 212.0596 must register as a dealer.

1308
 1309 A person who conducts a convention or a trade show must make his
 1310 or her exhibitor's agreements available to the department for
 1311 inspection and copying.

1312 Section 13. Subsection (4) and paragraph (d) of subsection
 1313 (6) of section 212.20, Florida Statutes, are amended to read:

1314 212.20 Funds collected, disposition; additional powers of
 1315 department; operational expense; refund of taxes adjudicated
 1316 unconstitutionally collected.—

1317 (4) When there has been a final adjudication that any tax
 1318 pursuant to s. 212.0596 or s. 212.05965 was levied, collected,
 1319 or both, contrary to the Constitution of the United States or
 1320 the State Constitution, the department shall, in accordance with
 1321 rules, determine, based upon claims for refund and other
 1322 evidence and information, who paid such tax or taxes, and refund
 1323 to each such person the amount of tax paid. For purposes of this
 1324 subsection, a "final adjudication" is a decision of a court of
 1325 competent jurisdiction from which no appeal can be taken or from

1326 | which the official or officials of this state with authority to
 1327 | make such decisions has or have decided not to appeal.

1328 | (6) Distribution of all proceeds under this chapter and
 1329 | ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1330 | (d) The proceeds of all other taxes and fees imposed
 1331 | pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 1332 | and (2)(b) shall be distributed as follows:

1333 | 1. In any fiscal year, the greater of \$500 million, minus
 1334 | an amount equal to 4.6 percent of the proceeds of the taxes
 1335 | collected pursuant to chapter 201, or 5.2 percent of all other
 1336 | taxes and fees imposed pursuant to this chapter or remitted
 1337 | pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 1338 | monthly installments into the General Revenue Fund.

1339 | 2. After the distribution under subparagraph 1., 8.9744
 1340 | percent of the amount remitted by a sales tax dealer located
 1341 | within a participating county pursuant to s. 218.61 shall be
 1342 | transferred into the Local Government Half-cent Sales Tax
 1343 | Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 1344 | transferred shall be reduced by 0.1 percent, and the department
 1345 | shall distribute this amount to the Public Employees Relations
 1346 | Commission Trust Fund less \$5,000 each month, which shall be
 1347 | added to the amount calculated in subparagraph 3. and
 1348 | distributed accordingly.

1349 | 3. After the distribution under subparagraphs 1. and 2.,
 1350 | 0.0966 percent shall be transferred to the Local Government

1351 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 1352 to s. 218.65.

1353 4. After the distributions under subparagraphs 1., 2., and
 1354 3., 2.0810 percent of the available proceeds shall be
 1355 transferred monthly to the Revenue Sharing Trust Fund for
 1356 Counties pursuant to s. 218.215.

1357 5. After the distributions under subparagraphs 1., 2., and
 1358 3., 1.3653 percent of the available proceeds shall be
 1359 transferred monthly to the Revenue Sharing Trust Fund for
 1360 Municipalities pursuant to s. 218.215. If the total revenue to
 1361 be distributed pursuant to this subparagraph is at least as
 1362 great as the amount due from the Revenue Sharing Trust Fund for
 1363 Municipalities and the former Municipal Financial Assistance
 1364 Trust Fund in state fiscal year 1999-2000, no municipality shall
 1365 receive less than the amount due from the Revenue Sharing Trust
 1366 Fund for Municipalities and the former Municipal Financial
 1367 Assistance Trust Fund in state fiscal year 1999-2000. If the
 1368 total proceeds to be distributed are less than the amount
 1369 received in combination from the Revenue Sharing Trust Fund for
 1370 Municipalities and the former Municipal Financial Assistance
 1371 Trust Fund in state fiscal year 1999-2000, each municipality
 1372 shall receive an amount proportionate to the amount it was due
 1373 in state fiscal year 1999-2000.

1374 6. Of the remaining proceeds:

1375 a. In each fiscal year, the sum of \$29,915,500 shall be

1376 divided into as many equal parts as there are counties in the
1377 state, and one part shall be distributed to each county. The
1378 distribution among the several counties must begin each fiscal
1379 year on or before January 5th and continue monthly for a total
1380 of 4 months. If a local or special law required that any moneys
1381 accruing to a county in fiscal year 1999-2000 under the then-
1382 existing provisions of s. 550.135 be paid directly to the
1383 district school board, special district, or a municipal
1384 government, such payment must continue until the local or
1385 special law is amended or repealed. The state covenants with
1386 holders of bonds or other instruments of indebtedness issued by
1387 local governments, special districts, or district school boards
1388 before July 1, 2000, that it is not the intent of this
1389 subparagraph to adversely affect the rights of those holders or
1390 relieve local governments, special districts, or district school
1391 boards of the duty to meet their obligations as a result of
1392 previous pledges or assignments or trusts entered into which
1393 obligated funds received from the distribution to county
1394 governments under then-existing s. 550.135. This distribution
1395 specifically is in lieu of funds distributed under s. 550.135
1396 before July 1, 2000.

1397 b. The department shall distribute \$166,667 monthly to
1398 each applicant certified as a facility for a new or retained
1399 professional sports franchise pursuant to s. 288.1162. Up to
1400 \$41,667 shall be distributed monthly by the department to each

1401 certified applicant as defined in s. 288.11621 for a facility
1402 for a spring training franchise. However, not more than \$416,670
1403 may be distributed monthly in the aggregate to all certified
1404 applicants for facilities for spring training franchises.
1405 Distributions begin 60 days after such certification and
1406 continue for not more than 30 years, except as otherwise
1407 provided in s. 288.11621. A certified applicant identified in
1408 this sub-subparagraph may not receive more in distributions than
1409 expended by the applicant for the public purposes provided in s.
1410 288.1162(5) or s. 288.11621(3).

1411 c. Beginning 30 days after notice by the Department of
1412 Economic Opportunity to the Department of Revenue that an
1413 applicant has been certified as the professional golf hall of
1414 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1415 shall be distributed monthly, for up to 300 months, to the
1416 applicant.

1417 d. Beginning 30 days after notice by the Department of
1418 Economic Opportunity to the Department of Revenue that the
1419 applicant has been certified as the International Game Fish
1420 Association World Center facility pursuant to s. 288.1169, and
1421 the facility is open to the public, \$83,333 shall be distributed
1422 monthly, for up to 168 months, to the applicant. This
1423 distribution is subject to reduction pursuant to s. 288.1169.

1424 e. The department shall distribute up to \$83,333 monthly
1425 to each certified applicant as defined in s. 288.11631 for a

1426 facility used by a single spring training franchise, or up to
1427 \$166,667 monthly to each certified applicant as defined in s.
1428 288.11631 for a facility used by more than one spring training
1429 franchise. Monthly distributions begin 60 days after such
1430 certification or July 1, 2016, whichever is later, and continue
1431 for not more than 20 years to each certified applicant as
1432 defined in s. 288.11631 for a facility used by a single spring
1433 training franchise or not more than 25 years to each certified
1434 applicant as defined in s. 288.11631 for a facility used by more
1435 than one spring training franchise. A certified applicant
1436 identified in this sub-subparagraph may not receive more in
1437 distributions than expended by the applicant for the public
1438 purposes provided in s. 288.11631(3).

1439 f. Beginning 45 days after notice by the Department of
1440 Economic Opportunity to the Department of Revenue that an
1441 applicant has been approved by the Legislature and certified by
1442 the Department of Economic Opportunity under s. 288.11625 or
1443 upon a date specified by the Department of Economic Opportunity
1444 as provided under s. 288.11625(6)(d), the department shall
1445 distribute each month an amount equal to one-twelfth of the
1446 annual distribution amount certified by the Department of
1447 Economic Opportunity for the applicant. The department may not
1448 distribute more than \$13 million annually under this sub-
1449 subparagraph.

1450 g. The department shall distribute \$15,333 monthly to the

1451 State Transportation Trust Fund.

1452 h.(I) On or before July 25, 2021, August 25, 2021, and
1453 September 25, 2021, the department shall distribute \$324,533,334
1454 in each of those months to the Unemployment Compensation Trust
1455 Fund, less an adjustment for refunds issued from the General
1456 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1457 distribution. The adjustments made by the department to the
1458 total distributions shall be equal to the total refunds made
1459 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1460 subtracted from any single distribution exceeds the
1461 distribution, the department may not make that distribution and
1462 must subtract the remaining balance from the next distribution.

1463 (II) Beginning July 2022, and on or before the 25th day of
1464 each month, the department shall distribute \$90 million monthly
1465 to the Unemployment Compensation Trust Fund.

1466 (III) If the ending balance of the Unemployment
1467 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1468 of any month, as determined from United States Department of the
1469 Treasury data, the Office of Economic and Demographic Research
1470 shall certify to the department that the ending balance of the
1471 trust fund exceeds such amount.

1472 (IV) This sub-subparagraph is repealed, and the department
1473 shall end monthly distributions under sub-sub-subparagraph (II),
1474 on the date the department receives certification under sub-sub-
1475 subparagraph (III).

1476 7. All other proceeds must remain in the General Revenue
 1477 Fund.

1478 Section 14. Effective on the first day of the second month
 1479 following the repeal of s. 212.20(6)(d)6.h., Florida Statutes,
 1480 by its terms, paragraphs (c) and (d) of subsection (1) of
 1481 section 212.031, Florida Statutes, are amended to read:

1482 212.031 Tax on rental or license fee for use of real
 1483 property.—

1484 (1)

1485 (c) For the exercise of such privilege, a tax is levied at
 1486 the rate of 2.0 ~~5.5~~ percent of and on the total rent or license
 1487 fee charged for such real property by the person charging or
 1488 collecting the rental or license fee. The total rent or license
 1489 fee charged for such real property shall include payments for
 1490 the granting of a privilege to use or occupy real property for
 1491 any purpose and shall include base rent, percentage rents, or
 1492 similar charges. Such charges shall be included in the total
 1493 rent or license fee subject to tax under this section whether or
 1494 not they can be attributed to the ability of the lessor's or
 1495 licensor's property as used or operated to attract customers.
 1496 Payments for intrinsically valuable personal property such as
 1497 franchises, trademarks, service marks, logos, or patents are not
 1498 subject to tax under this section. In the case of a contractual
 1499 arrangement that provides for both payments taxable as total
 1500 rent or license fee and payments not subject to tax, the tax

1501 shall be based on a reasonable allocation of such payments and
 1502 shall not apply to that portion which is for the nontaxable
 1503 payments.

1504 (d) If the rental or license fee of any such real property
 1505 is paid by way of property, goods, wares, merchandise, services,
 1506 or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~
 1507 percent of the value of the property, goods, wares, merchandise,
 1508 services, or other thing of value.

1509 Section 15. Paragraph (a) of subsection (1) of section
 1510 443.1216, Florida Statutes, is amended to read:

1511 443.1216 Employment.—Employment, as defined in s. 443.036,
 1512 is subject to this chapter under the following conditions:

1513 (1) (a) The employment subject to this chapter includes a
 1514 service performed, including a service performed in interstate
 1515 commerce, by:

1516 1. An officer of a corporation.

1517 2. An individual who, under the usual common-law rules
 1518 applicable in determining the employer-employee relationship, is
 1519 an employee. However, whenever a client, as defined in s.

1520 443.036(18), which would otherwise be designated as an employing
 1521 unit has contracted with an employee leasing company to supply
 1522 it with workers, those workers are considered employees of the
 1523 employee leasing company. An employee leasing company may lease
 1524 corporate officers of the client to the client and other workers
 1525 to the client, except as prohibited by regulations of the

1526 Internal Revenue Service. Employees of an employee leasing
1527 company must be reported under the employee leasing company's
1528 tax identification number and contribution rate for work
1529 performed for the employee leasing company.

1530 a. However, except for the internal employees of an
1531 employee leasing company, each employee leasing company may make
1532 a separate one-time election to report and pay contributions
1533 under the tax identification number and contribution rate for
1534 each client of the employee leasing company. Under the client
1535 method, an employee leasing company choosing this option must
1536 assign leased employees to the client company that is leasing
1537 the employees. The client method is solely a method to report
1538 and pay unemployment contributions, and, whichever method is
1539 chosen, such election may not impact any other aspect of state
1540 law. An employee leasing company that elects the client method
1541 must pay contributions at the rates assigned to each client
1542 company.

1543 (I) The election applies to all of the employee leasing
1544 company's current and future clients.

1545 (II) The employee leasing company must notify the
1546 Department of Revenue of its election by July 1, 2012, and such
1547 election applies to reports and contributions for the first
1548 quarter of the following calendar year. The notification must
1549 include:

1550 (A) A list of each client company and the unemployment

1551 account number or, if one has not yet been issued, the federal
1552 employment identification number, as established by the employee
1553 leasing company upon the election to file by client method;

1554 (B) A list of each client company's current and previous
1555 employees and their respective social security numbers for the
1556 prior 3 state fiscal years or, if the client company has not
1557 been a client for the prior 3 state fiscal years, such portion
1558 of the prior 3 state fiscal years that the client company has
1559 been a client must be supplied;

1560 (C) The wage data and benefit charges associated with each
1561 client company for the prior 3 state fiscal years or, if the
1562 client company has not been a client for the prior 3 state
1563 fiscal years, such portion of the prior 3 state fiscal years
1564 that the client company has been a client must be supplied. If
1565 the client company's employment record is chargeable with
1566 benefits for less than 8 calendar quarters while being a client
1567 of the employee leasing company, the client company must pay
1568 contributions at the initial rate of 2.7 percent; and

1569 (D) The wage data and benefit charges for the prior 3
1570 state fiscal years that cannot be associated with a client
1571 company must be reported and charged to the employee leasing
1572 company.

1573 (III) Subsequent to choosing the client method, the
1574 employee leasing company may not change its reporting method.

1575 (IV) The employee leasing company shall file a Florida

1576 Department of Revenue Employer's Quarterly Report for each
 1577 client company by approved electronic means, and pay all
 1578 contributions by approved electronic means.

1579 (V) For the purposes of calculating experience rates when
 1580 the client method is chosen, each client's own benefit charges
 1581 and wage data experience while with the employee leasing company
 1582 determines each client's tax rate where the client has been a
 1583 client of the employee leasing company for at least 8 calendar
 1584 quarters before the election. The client company shall continue
 1585 to report the nonleased employees under its tax rate.

1586 (VI) The election is binding on each client of the
 1587 employee leasing company for as long as a written agreement is
 1588 in effect between the client and the employee leasing company
 1589 pursuant to s. 468.525(3)(a). If the relationship between the
 1590 employee leasing company and the client terminates, the client
 1591 retains the wage and benefit history experienced under the
 1592 employee leasing company.

1593 (VII) Notwithstanding which election method the employee
 1594 leasing company chooses, the applicable client company is an
 1595 employing unit for purposes of s. 443.071. The employee leasing
 1596 company or any of its officers or agents are liable for any
 1597 violation of s. 443.071 engaged in by such persons or entities.
 1598 The applicable client company or any of its officers or agents
 1599 are liable for any violation of s. 443.071 engaged in by such
 1600 persons or entities. The employee leasing company or its

1601 applicable client company is not liable for any violation of s.
 1602 443.071 engaged in by the other party or by the other party's
 1603 officers or agents.

1604 (VIII) If an employee leasing company fails to select the
 1605 client method of reporting not later than July 1, 2012, the
 1606 entity is required to report under the employee leasing
 1607 company's tax identification number and contribution rate.

1608 (IX) After an employee leasing company is licensed
 1609 pursuant to part XI of chapter 468, each newly licensed entity
 1610 has 30 days after the date the license is granted to notify the
 1611 tax collection service provider in writing of their selection of
 1612 the client method. A newly licensed employee leasing company
 1613 that fails to timely select reporting pursuant to the client
 1614 method of reporting must report under the employee leasing
 1615 company's tax identification number and contribution rate.

1616 (X) Irrespective of the election, each transfer of trade
 1617 or business, including workforce, or a portion thereof, between
 1618 employee leasing companies is subject to the provisions of s.
 1619 443.131(3)(h) ~~s. 443.131(3)(g)~~ if, at the time of the transfer,
 1620 there is common ownership, management, or control between the
 1621 entities.

1622 b. In addition to any other report required to be filed by
 1623 law, an employee leasing company shall submit a report to the
 1624 Labor Market Statistics Center within the Department of Economic
 1625 Opportunity which includes each client establishment and each

1626 establishment of the leasing company, or as otherwise directed
 1627 by the department. The report must include the following
 1628 information for each establishment:

1629 (I) The trade or establishment name;

1630 (II) The former reemployment assistance account number, if
 1631 available;

1632 (III) The former federal employer's identification number,
 1633 if available;

1634 (IV) The industry code recognized and published by the
 1635 United States Office of Management and Budget, if available;

1636 (V) A description of the client's primary business
 1637 activity in order to verify or assign an industry code;

1638 (VI) The address of the physical location;

1639 (VII) The number of full-time and part-time employees who
 1640 worked during, or received pay that was subject to reemployment
 1641 assistance taxes for, the pay period including the 12th of the
 1642 month for each month of the quarter;

1643 (VIII) The total wages subject to reemployment assistance
 1644 taxes paid during the calendar quarter;

1645 (IX) An internal identification code to uniquely identify
 1646 each establishment of each client;

1647 (X) The month and year that the client entered into the
 1648 contract for services; and

1649 (XI) The month and year that the client terminated the
 1650 contract for services.

1651 c. The report must be submitted electronically or in a
1652 manner otherwise prescribed by the Department of Economic
1653 Opportunity in the format specified by the Bureau of Labor
1654 Statistics of the United States Department of Labor for its
1655 Multiple Worksite Report for Professional Employer
1656 Organizations. The report must be provided quarterly to the
1657 Labor Market Statistics Center within the department, or as
1658 otherwise directed by the department, and must be filed by the
1659 last day of the month immediately after the end of the calendar
1660 quarter. The information required in sub-sub-paragraphs b.(X)
1661 and (XI) need be provided only in the quarter in which the
1662 contract to which it relates was entered into or terminated. The
1663 sum of the employment data and the sum of the wage data in this
1664 report must match the employment and wages reported in the
1665 reemployment assistance quarterly tax and wage report.

1666 d. The department shall adopt rules as necessary to
1667 administer this subparagraph, and may administer, collect,
1668 enforce, and waive the penalty imposed by s. 443.141(1)(b) for
1669 the report required by this subparagraph.

1670 e. For the purposes of this subparagraph, the term
1671 "establishment" means any location where business is conducted
1672 or where services or industrial operations are performed.

1673 3. An individual other than an individual who is an
1674 employee under subparagraph 1. or subparagraph 2., who performs
1675 services for remuneration for any person:

1676 a. As an agent-driver or commission-driver engaged in
1677 distributing meat products, vegetable products, fruit products,
1678 bakery products, beverages other than milk, or laundry or
1679 drycleaning services for his or her principal.

1680 b. As a traveling or city salesperson engaged on a full-
1681 time basis in the solicitation on behalf of, and the
1682 transmission to, his or her principal of orders from
1683 wholesalers, retailers, contractors, or operators of hotels,
1684 restaurants, or other similar establishments for merchandise for
1685 resale or supplies for use in the business operations. This sub-
1686 subparagraph does not apply to an agent-driver or a commission-
1687 driver and does not apply to sideline sales activities performed
1688 on behalf of a person other than the salesperson's principal.

1689 4. The services described in subparagraph 3. are
1690 employment subject to this chapter only if:

1691 a. The contract of service contemplates that substantially
1692 all of the services are to be performed personally by the
1693 individual;

1694 b. The individual does not have a substantial investment
1695 in facilities used in connection with the services, other than
1696 facilities used for transportation; and

1697 c. The services are not in the nature of a single
1698 transaction that is not part of a continuing relationship with
1699 the person for whom the services are performed.

1700 Section 16. Effective upon becoming a law and applying

1701 retroactively to April 1, 2020, present paragraphs (f) through
 1702 (k) of subsection (3) of section 443.131, Florida Statutes, are
 1703 redesignated as paragraphs (g) through (l), respectively, a new
 1704 paragraph (f) is added to that subsection, and paragraphs (b)
 1705 and (e) of that subsection are amended, to read:

1706 443.131 Contributions.—

1707 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 1708 EXPERIENCE.—

1709 (b) *Benefit ratio*.—

1710 1. As used in this paragraph, the term "annual payroll"
 1711 means the calendar quarter taxable payroll reported to the tax
 1712 collection service provider for the quarters used in computing
 1713 the benefit ratio. The term does not include a penalty resulting
 1714 from the untimely filing of required wage and tax reports. All
 1715 of the taxable payroll reported to the tax collection service
 1716 provider by the end of the quarter preceding the quarter for
 1717 which the contribution rate is to be computed must be used in
 1718 the computation.

1719 2. As used in this paragraph, the term "benefits charged
 1720 to the employer's employment record" means the amount of
 1721 benefits paid to individuals multiplied by:

1722 a. For benefits paid prior to July 1, 2007, 1.

1723 b. For benefits paid during the period beginning on July
 1724 1, 2007, and ending March 31, 2011, 0.90.

1725 c. For benefits paid after March 31, 2011, 1.

1726 d. For benefits paid during the period beginning April 1,
1727 2020, and ending December 31, 2020, 0.

1728 e. For benefits paid during the period beginning January
1729 1, 2021, and ending June 30, 2021, 1, except as otherwise
1730 adjusted in accordance with paragraph (f).

1731 3. For each calendar year, the tax collection service
1732 provider shall compute a benefit ratio for each employer whose
1733 employment record was chargeable for benefits during the 12
1734 consecutive quarters ending June 30 of the calendar year
1735 preceding the calendar year for which the benefit ratio is
1736 computed. An employer's benefit ratio is the quotient obtained
1737 by dividing the total benefits charged to the employer's
1738 employment record during the 3-year period ending June 30 of the
1739 preceding calendar year by the total of the employer's annual
1740 payroll for the 3-year period ending June 30 of the preceding
1741 calendar year. The benefit ratio shall be computed to the fifth
1742 decimal place and rounded to the fourth decimal place.

1743 4. The tax collection service provider shall compute a
1744 benefit ratio for each employer who was not previously eligible
1745 under subparagraph 3., whose contribution rate is set at the
1746 initial contribution rate in paragraph (2) (a), and whose
1747 employment record was chargeable for benefits during at least 8
1748 calendar quarters immediately preceding the calendar quarter for
1749 which the benefit ratio is computed. The employer's benefit
1750 ratio is the quotient obtained by dividing the total benefits

1751 charged to the employer's employment record during the first 6
1752 of the 8 completed calendar quarters immediately preceding the
1753 calendar quarter for which the benefit ratio is computed by the
1754 total of the employer's annual payroll during the first 7 of the
1755 9 completed calendar quarters immediately preceding the calendar
1756 quarter for which the benefit ratio is computed. The benefit
1757 ratio shall be computed to the fifth decimal place and rounded
1758 to the fourth decimal place and applies for the remainder of the
1759 calendar year. The employer must subsequently be rated on an
1760 annual basis using up to 12 calendar quarters of benefits
1761 charged and up to 12 calendar quarters of annual payroll. That
1762 employer's benefit ratio is the quotient obtained by dividing
1763 the total benefits charged to the employer's employment record
1764 by the total of the employer's annual payroll during the
1765 quarters used in his or her first computation plus the
1766 subsequent quarters reported through June 30 of the preceding
1767 calendar year. Each subsequent calendar year, the rate shall be
1768 computed under subparagraph 3. The tax collection service
1769 provider shall assign a variation from the standard rate of
1770 contributions in paragraph (c) on a quarterly basis to each
1771 eligible employer in the same manner as an assignment for a
1772 calendar year under paragraph (e).

1773 (e) *Assignment of variations from the standard rate.*—

1774 1. As used in this paragraph, the terms "total benefit
1775 payments," "benefits paid to an individual," and "benefits

1776 | charged to the employment record of an employer" mean the amount
 1777 | of benefits paid to individuals multiplied by:
 1778 | a. For benefits paid prior to July 1, 2007, 1.
 1779 | b. For benefits paid during the period beginning on July
 1780 | 1, 2007, and ending March 31, 2011, 0.90.
 1781 | c. For benefits paid after March 31, 2011, 1.
 1782 | d. For benefits paid during the period beginning April 1,
 1783 | 2020, and ending December 31, 2020, 0.
 1784 | e. For benefits paid during the period beginning January
 1785 | 1, 2021, and ending June 30, 2021, 1, except as otherwise
 1786 | adjusted in accordance with paragraph (f).
 1787 | 2. For the calculation of contribution rates effective
 1788 | January 1, 2012, and thereafter:
 1789 | a. The tax collection service provider shall assign a
 1790 | variation from the standard rate of contributions for each
 1791 | calendar year to each eligible employer. In determining the
 1792 | contribution rate, varying from the standard rate to be assigned
 1793 | each employer, adjustment factors computed under sub-sub-
 1794 | subparagraphs (I)-(IV) are added to the benefit ratio. This
 1795 | addition shall be accomplished in two steps by adding a variable
 1796 | adjustment factor and a final adjustment factor. The sum of
 1797 | these adjustment factors computed under sub-sub-subparagraphs
 1798 | (I)-(IV) shall first be algebraically summed. The sum of these
 1799 | adjustment factors shall next be divided by a gross benefit
 1800 | ratio determined as follows: Total benefit payments for the 3-

1801 year period described in subparagraph (b)3. are charged to
1802 employers eligible for a variation from the standard rate, minus
1803 excess payments for the same period, divided by taxable payroll
1804 entering into the computation of individual benefit ratios for
1805 the calendar year for which the contribution rate is being
1806 computed. The ratio of the sum of the adjustment factors
1807 computed under sub-sub-subparagraphs (I)-(IV) to the gross
1808 benefit ratio is multiplied by each individual benefit ratio
1809 that is less than the maximum contribution rate to obtain
1810 variable adjustment factors; except that if the sum of an
1811 employer's individual benefit ratio and variable adjustment
1812 factor exceeds the maximum contribution rate, the variable
1813 adjustment factor is reduced in order for the sum to equal the
1814 maximum contribution rate. The variable adjustment factor for
1815 each of these employers is multiplied by his or her taxable
1816 payroll entering into the computation of his or her benefit
1817 ratio. The sum of these products is divided by the taxable
1818 payroll of the employers who entered into the computation of
1819 their benefit ratios. The resulting ratio is subtracted from the
1820 sum of the adjustment factors computed under sub-sub-
1821 subparagraphs (I)-(IV) to obtain the final adjustment factor.
1822 The variable adjustment factors and the final adjustment factor
1823 must be computed to five decimal places and rounded to the
1824 fourth decimal place. This final adjustment factor is added to
1825 the variable adjustment factor and benefit ratio of each

1826 employer to obtain each employer's contribution rate. An
 1827 employer's contribution rate may not, however, be rounded to
 1828 less than 0.1 percent. In determining the contribution rate,
 1829 varying from the standard rate to be assigned, the computation
 1830 shall exclude any benefit that is excluded by the multipliers
 1831 under subparagraph (b)2. and subparagraph 1. The computation of
 1832 the contribution rate, varying from the standard rate to be
 1833 assigned, shall also exclude any benefit paid as a result of a
 1834 governmental order related to COVID-19 to close or reduce
 1835 capacity of a business. In addition, the contribution rate for
 1836 the 2021 and 2022 calendar years shall be calculated without the
 1837 application of the positive adjustment factor in sub-sub-
 1838 subparagraph (III).

1839 (I) An adjustment factor for noncharge benefits is
 1840 computed to the fifth decimal place and rounded to the fourth
 1841 decimal place by dividing the amount of noncharge benefits
 1842 during the 3-year period described in subparagraph (b)3. by the
 1843 taxable payroll of employers eligible for a variation from the
 1844 standard rate who have a benefit ratio for the current year
 1845 which is less than the maximum contribution rate. For purposes
 1846 of computing this adjustment factor, the taxable payroll of
 1847 these employers is the taxable payrolls for the 3 years ending
 1848 June 30 of the current calendar year as reported to the tax
 1849 collection service provider by September 30 of the same calendar
 1850 year. As used in this sub-sub-subparagraph, the term "noncharge

1851 benefits" means benefits paid to an individual, as adjusted
1852 pursuant to subparagraph (b)2. and subparagraph 1., from the
1853 Unemployment Compensation Trust Fund, ~~but~~ which were not charged
1854 to the employment record of any employer, but excluding any
1855 benefit paid as a result of a governmental order related to
1856 COVID-19 to close or reduce capacity of a business.

1857 (II) An adjustment factor for excess payments is computed
1858 to the fifth decimal place, and rounded to the fourth decimal
1859 place by dividing the total excess payments during the 3-year
1860 period described in subparagraph (b)3. by the taxable payroll of
1861 employers eligible for a variation from the standard rate who
1862 have a benefit ratio for the current year which is less than the
1863 maximum contribution rate. For purposes of computing this
1864 adjustment factor, the taxable payroll of these employers is the
1865 same figure used to compute the adjustment factor for noncharge
1866 benefits under sub-sub-subparagraph (I). As used in this sub-
1867 subparagraph, the term "excess payments" means the amount of
1868 benefits charged to the employment record of an employer, as
1869 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,
1870 during the 3-year period described in subparagraph (b)3., but
1871 excluding any benefit paid as a result of a governmental order
1872 related to COVID-19 to close or reduce capacity of a business,
1873 less the product of the maximum contribution rate and the
1874 employer's taxable payroll for the 3 years ending June 30 of the
1875 current calendar year as reported to the tax collection service

1876 provider by September 30 of the same calendar year. As used in
1877 this sub-sub-subparagraph, the term "total excess payments"
1878 means the sum of the individual employer excess payments for
1879 those employers that were eligible for assignment of a
1880 contribution rate different from the standard rate.

1881 (III) With respect to computing a positive adjustment
1882 factor:

1883 (A) Beginning January 1, 2012, if the balance of the
1884 Unemployment Compensation Trust Fund on September 30 of the
1885 calendar year immediately preceding the calendar year for which
1886 the contribution rate is being computed is less than 4 percent
1887 of the taxable payrolls for the year ending June 30 as reported
1888 to the tax collection service provider by September 30 of that
1889 calendar year, a positive adjustment factor shall be computed.
1890 The positive adjustment factor is computed annually to the fifth
1891 decimal place and rounded to the fourth decimal place by
1892 dividing the sum of the total taxable payrolls for the year
1893 ending June 30 of the current calendar year as reported to the
1894 tax collection service provider by September 30 of that calendar
1895 year into a sum equal to one-fifth of the difference between the
1896 balance of the fund as of September 30 of that calendar year and
1897 the sum of 5 percent of the total taxable payrolls for that
1898 year. The positive adjustment factor remains in effect for
1899 subsequent years until the balance of the Unemployment
1900 Compensation Trust Fund as of September 30 of the year

1901 immediately preceding the effective date of the contribution
 1902 rate equals or exceeds 4 percent of the taxable payrolls for the
 1903 year ending June 30 of the current calendar year as reported to
 1904 the tax collection service provider by September 30 of that
 1905 calendar year.

1906 (B) Beginning January 1, 2018, and for each year
 1907 thereafter, the positive adjustment shall be computed by
 1908 dividing the sum of the total taxable payrolls for the year
 1909 ending June 30 of the current calendar year as reported to the
 1910 tax collection service provider by September 30 of that calendar
 1911 year into a sum equal to one-fourth of the difference between
 1912 the balance of the fund as of September 30 of that calendar year
 1913 and the sum of 5 percent of the total taxable payrolls for that
 1914 year. The positive adjustment factor remains in effect for
 1915 subsequent years until the balance of the Unemployment
 1916 Compensation Trust Fund as of September 30 of the year
 1917 immediately preceding the effective date of the contribution
 1918 rate equals or exceeds 4 percent of the taxable payrolls for the
 1919 year ending June 30 of the current calendar year as reported to
 1920 the tax collection service provider by September 30 of that
 1921 calendar year.

1922 (IV) If, beginning January 1, 2015, and each year
 1923 thereafter, the balance of the Unemployment Compensation Trust
 1924 Fund as of September 30 of the year immediately preceding the
 1925 calendar year for which the contribution rate is being computed

1926 | exceeds 5 percent of the taxable payrolls for the year ending
 1927 | June 30 of the current calendar year as reported to the tax
 1928 | collection service provider by September 30 of that calendar
 1929 | year, a negative adjustment factor must be computed. The
 1930 | negative adjustment factor shall be computed annually beginning
 1931 | on January 1, 2015, and each year thereafter, to the fifth
 1932 | decimal place and rounded to the fourth decimal place by
 1933 | dividing the sum of the total taxable payrolls for the year
 1934 | ending June 30 of the current calendar year as reported to the
 1935 | tax collection service provider by September 30 of the calendar
 1936 | year into a sum equal to one-fourth of the difference between
 1937 | the balance of the fund as of September 30 of the current
 1938 | calendar year and 5 percent of the total taxable payrolls of
 1939 | that year. The negative adjustment factor remains in effect for
 1940 | subsequent years until the balance of the Unemployment
 1941 | Compensation Trust Fund as of September 30 of the year
 1942 | immediately preceding the effective date of the contribution
 1943 | rate is less than 5 percent, but more than 4 percent of the
 1944 | taxable payrolls for the year ending June 30 of the current
 1945 | calendar year as reported to the tax collection service provider
 1946 | by September 30 of that calendar year. The negative adjustment
 1947 | authorized by this section is suspended in any calendar year in
 1948 | which repayment of the principal amount of an advance received
 1949 | from the federal Unemployment Compensation Trust Fund under 42
 1950 | U.S.C. s. 1321 is due to the Federal Government.

1951 (V) The maximum contribution rate that may be assigned to
 1952 an employer is 5.4 percent, except employers participating in an
 1953 approved short-time compensation plan may be assigned a maximum
 1954 contribution rate that is 1 percent greater than the maximum
 1955 contribution rate for other employers in any calendar year in
 1956 which short-time compensation benefits are charged to the
 1957 employer's employment record.

1958 (VI) As used in this subsection, "taxable payroll" shall
 1959 be determined by excluding any part of the remuneration paid to
 1960 an individual by an employer for employment during a calendar
 1961 year in excess of the first \$7,000. Beginning January 1, 2012,
 1962 "taxable payroll" shall be determined by excluding any part of
 1963 the remuneration paid to an individual by an employer for
 1964 employment during a calendar year as described in s.

1965 443.1217(2). For the purposes of the employer rate calculation
 1966 that will take effect in January 1, 2012, and in January 1,
 1967 2013, the tax collection service provider shall use the data
 1968 available for taxable payroll from 2009 based on excluding any
 1969 part of the remuneration paid to an individual by an employer
 1970 for employment during a calendar year in excess of the first
 1971 \$7,000, and from 2010 and 2011, the data available for taxable
 1972 payroll based on excluding any part of the remuneration paid to
 1973 an individual by an employer for employment during a calendar
 1974 year in excess of the first \$8,500.

1975 b. If the transfer of an employer's employment record to

1976 an employing unit under paragraph (g) ~~(f)~~ which, before the
1977 transfer, was an employer, the tax collection service provider
1978 shall recompute a benefit ratio for the successor employer based
1979 on the combined employment records and reassign an appropriate
1980 contribution rate to the successor employer effective on the
1981 first day of the calendar quarter immediately after the
1982 effective date of the transfer.

1983 3. The tax collection service provider shall reissue rates
1984 for the 2021 calendar year. However, an employer shall continue
1985 to timely file its employer's quarterly reports and pay the
1986 contributions due in a timely manner in accordance with the
1987 rules of the Department of Economic Opportunity. The Department
1988 of Revenue shall post the revised rates on its website to enable
1989 employers to securely review the revised rates. For
1990 contributions for the first quarter of the 2021 calendar year,
1991 if any employer remits to the tax collection service provider an
1992 amount in excess of the amount that would be due as calculated
1993 pursuant to this paragraph, the tax collection service provider
1994 shall refund the excess amount from the amount erroneously
1995 collected. Notwithstanding s. 443.141(6), refunds issued through
1996 August 31, 2021, for first quarter 2021 contributions must be
1997 paid from the General Revenue Fund.

1998 4. The tax collection service provider shall calculate and
1999 assign contribution rates effective January 1, 2022, through
2000 December 31, 2022, excluding any benefit charge that is excluded

2001 by the multipliers under subparagraph (b)2. and subparagraph 1.;
2002 without the application of the positive adjustment factor in
2003 sub-sub-subparagraph 2.a.(III); and without the inclusion of any
2004 benefit charge directly related to COVID-19 as a result of a
2005 governmental order to close or reduce capacity of a business, as
2006 determined by the Department of Economic Opportunity, for each
2007 employer who is eligible for a variation from the standard rate
2008 pursuant to paragraph (d). The Department of Economic
2009 Opportunity shall provide the tax collection service provider
2010 with all necessary benefit charge information by August 1, 2021,
2011 including specific information for adjustments related to COVID-
2012 19 charges resulting from a governmental order to close or
2013 reduce capacity of a business, to enable the tax collection
2014 service provider to calculate and issue tax rates effective
2015 January 1, 2022. The tax collection service provider shall
2016 calculate and post rates for the 2022 calendar year by March 1,
2017 2022.

2018 5. Subject to subparagraph 6., the tax collection service
2019 provider shall calculate and assign contribution rates effective
2020 January 1, 2023, through December 31, 2025, excluding any
2021 benefit charge that is excluded by the multipliers under
2022 subparagraph (b)2. and subparagraph 1.; without the application
2023 of the positive adjustment factor in sub-sub-subparagraph
2024 2.a.(III); and without the inclusion of any benefit charge
2025 directly related to COVID-19 as a result of a governmental order

2026 to close or reduce capacity of a business, as determined by the
 2027 Department of Economic Opportunity, for each employer who is
 2028 eligible for a variation from the standard rate pursuant to
 2029 paragraph (d). The Department of Economic Opportunity shall
 2030 provide the tax collection service provider with all necessary
 2031 benefit charge information by August 1 of each year, including
 2032 specific information for adjustments related to COVID-19 charges
 2033 resulting from a governmental order to close or reduce capacity
 2034 of a business, to enable the tax collection service provider to
 2035 calculate and issue tax rates effective the following January.

2036 6. If the balance of the Unemployment Compensation Trust
 2037 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph
 2038 5. is repealed for rates effective the following years. The
 2039 Office of Economic and Demographic Research shall advise the tax
 2040 collection service provider of the balance of the trust fund on
 2041 June 30 by August 1 of that year. After the repeal of
 2042 subparagraph 5. and notwithstanding the dates specified in that
 2043 subparagraph, the tax collection service provider shall
 2044 calculate and assign contribution rates for each subsequent
 2045 calendar year as otherwise provided in this section.

2046 (f) *Adjustment in benefit ratio multiplier.*—For purposes
 2047 of calculating the benefits charged for the period beginning
 2048 January 1, 2021, and ending June 30, 2021, pursuant to sub-
 2049 paragraphs (b)2.e. and (e)1.e., the amount of benefits paid
 2050 to individuals shall be multiplied by 1, unless such calculation

2051 results in estimated total contributions of more than \$475.5
 2052 million for calendar year 2022 as estimated by the Office of
 2053 Economic and Demographic Research, based on the preliminary 2022
 2054 computed rate. If the estimated total contributions calculated
 2055 are more than \$475.5 million, the multiplier in sub-
 2056 subparagraphs (b)2.e. and (e)1.e. shall be reduced by increments
 2057 of 0.05 until the estimated total contributions are \$475.5
 2058 million or less. The Office of Economic and Demographic Research
 2059 shall provide the incremental reduction, if any, to the tax
 2060 collection service provider by January 1, 2022.

2061 Section 17. Subsection (1) of section 443.191, Florida
 2062 Statutes, is amended to read:

2063 443.191 Unemployment Compensation Trust Fund;
 2064 establishment and control.—

2065 (1) There is established, as a separate trust fund apart
 2066 from all other public funds of this state, an Unemployment
 2067 Compensation Trust Fund, which shall be administered by the
 2068 Department of Economic Opportunity exclusively for the purposes
 2069 of this chapter. The fund must consist of:

2070 (a) All contributions and reimbursements collected under
 2071 this chapter;

2072 (b) Interest earned on any moneys in the fund;

2073 (c) Any property or securities acquired through the use of
 2074 moneys belonging to the fund;

2075 (d) All earnings of these properties or securities;

2076 (e) All money credited to this state's account in the
 2077 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.
 2078 1103;

2079 (f) All money collected for penalties imposed pursuant to
 2080 s. 443.151(6) (a); ~~and~~

2081 (g) Advances on the amount in the federal Unemployment
 2082 Compensation Trust Fund credited to the state under 42 U.S.C. s.
 2083 1321, as requested by the Governor or the Governor's designee;
 2084 and

2085 (h) All money deposited in this account as a distribution
 2086 pursuant to s. 212.20(6)(d)6.h.

2087
 2088 Except as otherwise provided in s. 443.1313(4), all moneys in
 2089 the fund must be mingled and undivided.

2090 Section 18. Paragraph (b) of subsection (1) of section
 2091 212.04, Florida Statutes, is amended to read:

2092 212.04 Admissions tax; rate, procedure, enforcement.—

2093 (1)

2094 (b) For the exercise of such privilege, a tax is levied at
 2095 the rate of 6 percent of sales price, or the actual value
 2096 received from such admissions, which 6 percent shall be added to
 2097 and collected with all such admissions from the purchaser
 2098 thereof, and such tax shall be paid for the exercise of the
 2099 privilege as defined in the preceding paragraph. Each ticket
 2100 must show on its face the actual sales price of the admission,

2101 or each dealer selling the admission must prominently display at
 2102 the box office or other place where the admission charge is made
 2103 a notice disclosing the price of the admission, and the tax
 2104 shall be computed and collected on the basis of the actual price
 2105 of the admission charged by the dealer. The sale price or actual
 2106 value of admission shall, for the purpose of this chapter, be
 2107 that price remaining after deduction of federal taxes and state
 2108 or locally imposed or authorized seat surcharges, taxes, or
 2109 fees, if any, imposed upon such admission. The sale price or
 2110 actual value does not include separately stated ticket service
 2111 charges that are imposed by a facility ticket office or a
 2112 ticketing service and added to a separately stated, established
 2113 ticket price. The rate of tax on each admission shall be
 2114 according to the algorithm provided in s. 212.12 ~~brackets~~
 2115 ~~established by s. 212.12(9)~~.

2116 Section 19. Subsection (6) of section 212.0506, Florida
 2117 Statutes, is amended to read:

2118 212.0506 Taxation of service warranties.—

2119 (6) This tax shall be due and payable according to the
 2120 algorithm provided ~~brackets set forth~~ in s. 212.12.

2121 Section 20. Subsection (3) of section 213.015, Florida
 2122 Statutes, is amended to read:

2123 213.015 Taxpayer rights.—There is created a Florida
 2124 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 2125 and property of Florida taxpayers are adequately safeguarded and

2126 | protected during tax assessment, collection, and enforcement
 2127 | processes administered under the revenue laws of this state. The
 2128 | Taxpayer's Bill of Rights compiles, in one document, brief but
 2129 | comprehensive statements which explain, in simple, nontechnical
 2130 | terms, the rights and obligations of the Department of Revenue
 2131 | and taxpayers. Section 192.0105 provides additional rights
 2132 | afforded to payors of property taxes and assessments. The rights
 2133 | afforded taxpayers to ensure that their privacy and property are
 2134 | safeguarded and protected during tax assessment and collection
 2135 | are available only insofar as they are implemented in other
 2136 | parts of the Florida Statutes or rules of the Department of
 2137 | Revenue. The rights so guaranteed Florida taxpayers in the
 2138 | Florida Statutes and the departmental rules are:

2139 | (3) The right to be represented or advised by counsel or
 2140 | other qualified representatives at any time in administrative
 2141 | interactions with the department, the right to procedural
 2142 | safeguards with respect to recording of interviews during tax
 2143 | determination or collection processes conducted by the
 2144 | department, the right to be treated in a professional manner by
 2145 | department personnel, and the right to have audits, inspections
 2146 | of records, and interviews conducted at a reasonable time and
 2147 | place except in criminal and internal investigations (see ss.
 2148 | 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
 2149 | 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (12) ~~(13)~~,
 2150 | 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

2151 Section 21. (1) For the period of July 1, 2021, through
2152 September 30, 2021, a taxpayer may calculate the tax due under
2153 chapter 212, Florida Statutes, by applying s. 212.12, Florida
2154 Statutes, as amended by this act, or by applying the appropriate
2155 bracket system pursuant to former s. 212.12, Florida Statutes
2156 2020.

2157 (2) This section does not establish a right to a refund or
2158 credit of taxes already paid.

2159 (3) This section is repealed October 1, 2021.

2160 Section 22. Subsection (5) of section 213.27, Florida
2161 Statutes, is amended to read:

2162 213.27 Contracts with debt collection agencies and certain
2163 vendors.—

2164 (5) The department may, for the purpose of ascertaining
2165 the amount of or collecting any taxes due from a person making
2166 or facilitating remote sales under s. 212.0596 or s. 212.05965
2167 ~~doing mail order business~~ in this state, contract with any
2168 auditing agency doing business within or without this state for
2169 the purpose of conducting an audit of such person ~~mail order~~
2170 ~~business~~; however, such audit agency may not conduct an audit on
2171 behalf of the department of any person domiciled in this state,
2172 person registered for sales and use tax purposes in this state,
2173 or corporation filing a Florida corporate tax return, if any
2174 such person or corporation objects to such audit in writing to
2175 the department and the auditing agency. The department shall

2176 | notify the taxpayer by mail at least 30 days before the
 2177 | department assigns the collection of such taxes.

2178 | Section 23. For the purpose of incorporating the amendment
 2179 | made by this act to section 212.054, Florida Statutes, in
 2180 | references thereto, paragraph (c) of subsection (2), paragraph
 2181 | (c) of subsection (3), paragraph (c) of subsection (8), and
 2182 | paragraph (c) of subsection (9) of section 212.055, Florida
 2183 | Statutes, are reenacted to read:

2184 | 212.055 Discretionary sales surtaxes; legislative intent;
 2185 | authorization and use of proceeds.—It is the legislative intent
 2186 | that any authorization for imposition of a discretionary sales
 2187 | surtax shall be published in the Florida Statutes as a
 2188 | subsection of this section, irrespective of the duration of the
 2189 | levy. Each enactment shall specify the types of counties
 2190 | authorized to levy; the rate or rates which may be imposed; the
 2191 | maximum length of time the surtax may be imposed, if any; the
 2192 | procedure which must be followed to secure voter approval, if
 2193 | required; the purpose for which the proceeds may be expended;
 2194 | and such other requirements as the Legislature may provide.
 2195 | Taxable transactions and administrative procedures shall be as
 2196 | provided in s. 212.054.

2197 | (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

2198 | (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 2199 | levied under this subsection shall be distributed to the county
 2200 | and the municipalities within such county in which the surtax

2201 was collected, according to:

2202 1. An interlocal agreement between the county governing
 2203 authority and the governing bodies of the municipalities
 2204 representing a majority of the county's municipal population,
 2205 which agreement may include a school district with the consent
 2206 of the county governing authority and the governing bodies of
 2207 the municipalities representing a majority of the county's
 2208 municipal population; or

2209 2. If there is no interlocal agreement, according to the
 2210 formula provided in s. 218.62.

2211
 2212 Any change in the distribution formula must take effect on the
 2213 first day of any month that begins at least 60 days after
 2214 written notification of that change has been made to the
 2215 department.

2216 (3) SMALL COUNTY SURTAX.—

2217 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 2218 levied under this subsection shall be distributed to the county
 2219 and the municipalities within the county in which the surtax was
 2220 collected, according to:

2221 1. An interlocal agreement between the county governing
 2222 authority and the governing bodies of the municipalities
 2223 representing a majority of the county's municipal population,
 2224 which agreement may include a school district with the consent
 2225 of the county governing authority and the governing bodies of

2226 | the municipalities representing a majority of the county's
 2227 | municipal population; or

2228 | 2. If there is no interlocal agreement, according to the
 2229 | formula provided in s. 218.62.

2230 |
 2231 | Any change in the distribution formula shall take effect on the
 2232 | first day of any month that begins at least 60 days after
 2233 | written notification of that change has been made to the
 2234 | department.

2235 | (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

2236 | (c) Pursuant to s. 212.054(4), the proceeds of the
 2237 | discretionary sales surtax collected under this subsection, less
 2238 | an administrative fee that may be retained by the Department of
 2239 | Revenue, shall be distributed by the department to the county.
 2240 | The county shall distribute the proceeds it receives from the
 2241 | department to each local government entity providing emergency
 2242 | fire rescue services in the county. The surtax proceeds, less an
 2243 | administrative fee not to exceed 2 percent of the surtax
 2244 | collected, shall be distributed by the county based on each
 2245 | entity's average annual expenditures for fire control and
 2246 | emergency fire rescue services in the 5 fiscal years preceding
 2247 | the fiscal year in which the surtax takes effect in proportion
 2248 | to the average annual total of the expenditures for such
 2249 | entities in the 5 fiscal years preceding the fiscal year in
 2250 | which the surtax takes effect. The county shall revise the

2251 distribution proportions to reflect a change in the service area
2252 of an entity receiving a distribution of the surtax proceeds. If
2253 an entity declines its share of surtax revenue, such revenue
2254 shall be redistributed proportionally to the entities that are
2255 participating in the sharing of such revenue based on each
2256 participating entity's average annual expenditures for fire
2257 control and emergency fire rescue services in the preceding 5
2258 fiscal years in proportion to the average annual total of the
2259 expenditures for the participating entities in the preceding 5
2260 fiscal years.

2261 (9) PENSION LIABILITY SURTAX.—

2262 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
2263 collected under this subsection, less an administrative fee that
2264 may be retained by the department, shall be distributed by the
2265 department to the local government.

2266 Section 24. This act first applies to remote sales made or
2267 facilitated on or after July 1, 2021, by a person who made or
2268 facilitated a substantial number of remote sales in calendar
2269 year 2020. A marketplace seller shall consider only those sales
2270 made outside of a marketplace to determine whether it made a
2271 substantial number of remote sales in calendar year 2020.

2272 Section 25. (1) A person subject to the requirements of
2273 this act to collect and remit the tax under chapter 212, Florida
2274 Statutes, on remote sales is relieved of liability for tax,
2275 penalty, and interest due on remote sales that occurred before

2276 July 1, 2021, provided that the person registers with the
2277 department before October 1, 2021. This subsection is also
2278 intended to provide relief to a marketplace seller for remote
2279 sales made before July 1, 2021, which were facilitated by a
2280 marketplace provider. For a marketplace provider with a physical
2281 presence in this state, this subsection is intended to provide
2282 relief only for sales facilitated by the marketplace provider on
2283 behalf of a marketplace seller. This subsection does not apply
2284 to a person who is under audit; has been issued a bill, notice,
2285 or demand for payment; or is under an administrative or judicial
2286 proceeding as of July 1, 2021.

2287 (2) The department may not use data received from
2288 registered marketplace providers or persons making remote sales
2289 for the purposes of identifying use tax liabilities occurring
2290 before July 1, 2021, from unregistered persons who but for their
2291 purchases from the registered taxpayer would not be required to
2292 remit sales or use tax directly to the department. This
2293 subsection does not apply to a person who is under audit; has
2294 been issued a bill, notice, or demand for payment; or is under
2295 an administrative or judicial proceeding as of July 1, 2021.

2296 (3) This section does not establish a right to a refund or
2297 credit of taxes already paid.

2298 Section 26. (1) The Department of Revenue is authorized,
2299 and all conditions are deemed met, to adopt emergency rules
2300 pursuant to s. 120.54(4), Florida Statutes, for the purpose of

2301 administering this act.

2302 (2) Notwithstanding any other law, emergency rules adopted
 2303 pursuant to subsection (1) are effective for 6 months after
 2304 adoption and may be renewed during the pendency of procedures to
 2305 adopt permanent rules addressing the subject of the emergency
 2306 rules.

2307 (3) This section shall take effect upon this act becoming
 2308 a law and expires July 1, 2023.

2309 Section 27. Notwithstanding s. 287.057, Florida Statutes,
 2310 the Department of Revenue is authorized to contract with a
 2311 qualified vendor to provide services necessary to administer
 2312 this act without using a competitive solicitation process. The
 2313 authority granted to the Department of Revenue by this section
 2314 applies solely to the implementation and administration of this
 2315 act and may not be used for any other purpose. Such authority
 2316 ends, and any contract entered into pursuant to this section
 2317 still in force becomes void, upon the expiration of this
 2318 section. This section expires June 30, 2023.

2319 Section 28. For the 2020-2021 fiscal year, the sum of
 2320 \$353,000 in nonrecurring funds is appropriated from the General
 2321 Revenue Fund to the Department of Revenue for the purpose of
 2322 implementing this act. Funds remaining unexpended or
 2323 unencumbered from this appropriation as of June 30, 2021, shall
 2324 revert and be reappropriated for the same purpose in the 2021-
 2325 2022 fiscal year.

2326 Section 29. If any provision of this act or its
2327 application to any person or circumstance is held invalid, the
2328 invalidity does not affect other provisions or applications of
2329 the act which can be given effect without the invalid provision
2330 or application, and to this end the provisions of this act are
2331 severable.

2332 Section 30. Except as otherwise expressly provided in this
2333 act and except for this section, which shall take effect upon
2334 this act becoming a law, this act shall take effect July 1,
2335 2021.