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1
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

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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 s. 212.07, F.S.; conforming a cross-
53 reference; amending s. 212.11, F.S.; requiring certain
54 marketplace providers or persons required to report
55 remote sales to file returns and pay taxes
56 electronically; amending s. 212.12, F.S.; deleting the
57 authority of the Department of Revenue's executive
58 director to negotiate a collection allowance with

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59 certain dealers; deleting the requirement that certain
60 sales and use taxes on communications services be
61 collected on the basis of a certain addition;
62 requiring that certain sales and use taxes be
63 calculated based on a specified rounding algorithm,
64 rather than specified brackets; conforming provisions
65 to changes made by the act; amending s. 212.18, F.S.;
66 requiring certain marketplace providers or persons
67 required to report remote sales to file a registration
68 application electronically; conforming a provision to
69 changes made by the act; amending s. 212.20, F.S.;
70 providing applicability of requirements for refund of
71 taxes adjudicated unconstitutionally collected to
72 taxes 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

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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;

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117 amending s. 213.015, F.S.; conforming a cross-
118 reference; authorizing taxpayers to use one of two
119 methods for calculating sales tax for a specified
120 timeframe; providing construction; amending s. 213.27,
121 F.S.; conforming provisions to changes made by the
122 act; 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

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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

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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 be
197 the legislative intent that every person is exercising a taxable
198 privilege who engages in the business of selling tangible
199 personal property at retail in this state, including the
200 business of making or facilitating remote ~~mail order~~ sales; ~~or~~
201 who rents or furnishes any of the things or services taxable
202 under this chapter; ~~or~~ who stores for use or consumption in
203 this state any item or article of tangible personal property as

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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 each
210 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

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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 in
260 sub-subparagraph f., from the state within 90 days after the
261 date of purchase or extension, or the purchaser removes a

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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 properly
268 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 a
271 foreign jurisdiction within 10 days after the date the aircraft
272 is registered by the applicable foreign airworthiness authority;
273 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 or
290 aircraft from Florida, furnishes the department with proof of

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291 removal in the form of receipts for fuel, dockage, slippage,
292 tie-down, or hanging 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 tons
303 of admeasurement or larger intends to remove the boat from this
304 state within 10 days after the date of purchase or when the boat
305 is repaired or altered, within 20 days after completion of the
306 repairs or alterations, the nonresident purchaser applies to the
307 selling dealer for a decal which authorizes 90 days after the
308 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

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320 prescribed by the department, before delivery of the boat.

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

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

326 (III) Decals shall display information to identify the boat
327 as a qualifying boat under this sub-subparagraph, including, but
328 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

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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 necessary
354 to administer and enforce this subparagraph and to publish the
355 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 item

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378 or article of tangible personal property when the same is not
379 sold but is used, consumed, distributed, or stored for use or
380 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 of
396 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

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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

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436 customer's mobile telephone number.

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

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

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

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

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

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465 calling arrangements or upon the purchase or sale of
466 telecommunication, television system program, or telegraph
467 service or electric power, which tax is collected by the seller
468 from the purchaser.

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

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

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

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

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

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

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494 (h)1. A tax is imposed at the rate of 4 percent on the
495 charges for the use of coin-operated amusement machines. The tax
496 shall be calculated by dividing the gross receipts from such
497 charges for the applicable reporting period by a divisor,
498 determined as provided in this subparagraph, to compute gross
499 taxable sales, and then subtracting gross taxable sales from
500 gross receipts to arrive at the amount of tax due. For counties
501 that do not impose a discretionary sales surtax, the divisor is
502 equal to 1.04; for counties that impose a 0.5 percent
503 discretionary sales surtax, the divisor is equal to 1.045; for
504 counties that impose a 1 percent discretionary sales surtax, the
505 divisor is equal to 1.050; and for counties that impose a 2
506 percent sales surtax, the divisor is equal to 1.060. If a county
507 imposes a discretionary sales surtax that is not listed in this
508 subparagraph, the department shall make the applicable divisor
509 available in an electronic format or otherwise. Additional
510 divisors shall bear the same mathematical relationship to the
511 next higher and next lower divisors as the new surtax rate bears
512 to the next higher and next lower surtax rates for which
513 divisors have been established. When a machine is activated by a
514 slug, token, coupon, or any similar device which has been
515 purchased, the tax is on the price paid by the user of the
516 device for such device.

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

521 a. If the owner of the machine is also the operator of it,
522 he or she shall be liable for payment of the tax without any

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523 deduction for rent or a license fee paid to a location owner for
524 the use of any real property on which the machine is located.

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

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

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

549 b. The operator of the machine must obtain an identifying
550 certificate before the machine is first operated in the state
551 and by July 1 of each year thereafter. The annual fee for each

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

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

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

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

579 5. In addition to any other penalties imposed by this
580 chapter, a person who knowingly and willfully violates any

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581 provision of this paragraph commits a misdemeanor of the second
582 degree, punishable as provided in s. 775.082 or s. 775.083.

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

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

586 a. Detective, burglar protection, and other protection
587 services (NAICS National Numbers 561611, 561612, 561613, and
588 561621). Fingerprint services required under s. 790.06 or s.
589 790.062 are not subject to the tax. Any law enforcement officer,
590 as defined in s. 943.10, who is performing approved duties as
591 determined by his or her local law enforcement agency in his or
592 her capacity as a law enforcement officer, and who is subject to
593 the direct and immediate command of his or her law enforcement
594 agency, and in the law enforcement officer's uniform as
595 authorized by his or her law enforcement agency, is performing
596 law enforcement and public safety services and is not performing
597 detective, burglar protection, or other protective services, if
598 the law enforcement officer is performing his or her approved
599 duties in a geographical area in which the law enforcement
600 officer has arrest jurisdiction. Such law enforcement and public
601 safety services are not subject to tax irrespective of whether
602 the duty is characterized as "extra duty," "off-duty," or
603 "secondary employment," and irrespective of whether the officer
604 is paid directly or through the officer's agency by an outside
605 source. The term "law enforcement officer" includes full-time or
606 part-time law enforcement officers, and any auxiliary law
607 enforcement officer, when such auxiliary law enforcement officer
608 is working under the direct supervision of a full-time or part-
609 time law enforcement officer.

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

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

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

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

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

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

655 a. Is not legal tender;

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

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

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

665 3. There are exempt from this tax exchanges of coins or
666 currency which are in general circulation in, and legal tender
667 of, one nation for coins or currency which are in general

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668 circulation in, and legal tender of, another nation when
669 exchanged solely for use as legal tender and at an exchange rate
670 based on the relative value of each as a medium of exchange.

671 4. With respect to any transaction that involves the sale
672 of coins or currency taxable under this paragraph in which the
673 taxable amount represented by the sale of such coins or currency
674 exceeds \$500, the entire amount represented by the sale of such
675 coins or currency is exempt from the tax imposed under this
676 paragraph. The dealer must maintain proper documentation, as
677 prescribed by rule of the department, to identify that portion
678 of a transaction which involves the sale of coins or currency
679 and is exempt under this subparagraph.

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

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

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

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

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

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

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

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

710 212.054 Discretionary sales surtax; limitations,
711 administration, and collection.—

712 (4)

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

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726 available for distribution. The distribution factor for each
727 county equals the product of:

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

730 b. The county's rate of surtax; and

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

733

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

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

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

749 Section 5. Section 212.0596, Florida Statutes, is amended
750 to read:

751 (Substantial rewording of section. See
752 s. 212.0596, F.S., for present text.)

753 212.0596 Taxation of remote sales.-

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

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755 (a) "Remote sale" means a retail sale of tangible personal
756 property ordered by mail, telephone, the Internet, or other
757 means of communication from a person who receives the order
758 outside of this state and transports the property or causes the
759 property to be transported from any jurisdiction, including this
760 state, to a location in this state. For purposes of this
761 paragraph, tangible personal property delivered to a location
762 within this state is presumed to be used, consumed, distributed,
763 or stored to be used or consumed in this state.

764 (b) "Substantial number of remote sales" means any number
765 of taxable remote sales in the previous calendar year in which
766 the sum of the sales prices, as defined in s. 212.02(16),
767 exceeded \$100,000.

768 (2) Every person making a substantial number of remote
769 sales is a dealer for purposes of this chapter.

770 (3) The department may establish by rule procedures for
771 collecting the use tax from unregistered persons who but for
772 their remote purchases would not be required to remit sales or
773 use tax directly to the department. The procedures may provide
774 for waiver of registration, provisions for irregular remittance
775 of tax, elimination of the collection allowance, and
776 nonapplication of local option surtaxes.

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

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

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784 212.05965 Taxation of marketplace sales.—

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

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

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

798 1. The term does not include a person who solely provides
799 travel agency services. As used in this subparagraph, the term
800 "travel agency services" means arranging, booking, or otherwise
801 facilitating for a commission, fee, or other consideration
802 vacation or travel packages, rental cars, or other travel
803 reservations; tickets for domestic or foreign travel by air,
804 rail, ship, bus, or other mode of transportation; or hotel or
805 other lodging accommodations.

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

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813 subparagraph, the term:

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

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

823 c. "Delivery services" means the pickup and delivery by a
824 delivery network courier of one or more local products from a
825 local merchant to a customer, which may include the selection,
826 collection, and purchase of the local product in connection with
827 the delivery. The term does not include any delivery requiring
828 more than 75 miles of travel from the local merchant to the
829 customer.

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

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

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

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842 transactions between two or more parties.

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

848 (2) A marketplace provider that has a physical presence in
849 this state or who is making or facilitating through a
850 marketplace a substantial number of remote sales as defined in
851 s. 212.0596(1) is a dealer for purposes of this chapter.

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

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

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

869 2. A marketplace seller who is not described under
870 subparagraph 1. but who makes a substantial number of remote

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871 sales as defined in s. 212.0596(1) shall register and shall
872 collect and remit the tax imposed under this chapter on all
873 taxable retail sales made outside of the marketplace. For the
874 purpose of determining whether a marketplace seller made a
875 substantial number of remote sales, the marketplace seller shall
876 consider only those sales made outside of a marketplace.

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

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

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

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

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

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

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

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

924 212.05965 Taxation of marketplace sales.—

925 (10) Notwithstanding any other law, the marketplace
926 provider is also responsible for collecting and remitting any
927 prepaid wireless E911 fee under s. 365.172, waste tire fee under
928 s. 403.718, and lead-acid battery fee under s. 403.7185 at the

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929 time of sale for taxable retail sales made through its
930 marketplace.

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

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

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

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

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

949 212.06 Sales, storage, use tax; collectible from dealers;
950 "dealer" defined; dealers to collect from purchasers;
951 legislative intent as to scope of tax.-

952 (2)

953 (c) The term "dealer" is further defined to mean every
954 person, as used in this chapter, who sells at retail or who
955 offers for sale at retail, or who has in his or her possession
956 for sale at retail; or for use, consumption, or distribution; or
957 for storage to be used or consumed in this state, tangible

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958 personal property as defined herein, including a retailer who
959 transacts a substantial number of remote sales or a marketplace
960 provider that has a physical presence in this state or that
961 makes or facilitates through its marketplace a substantial
962 number of remote sales ~~mail-order sale~~.

963 (5) (a) 1. Except as provided in subparagraph 2., it is not
964 the intention of this chapter to levy a tax upon tangible
965 personal property imported, produced, or manufactured in this
966 state for export, provided that tangible personal property may
967 not be considered as being imported, produced, or manufactured
968 for export unless the importer, producer, or manufacturer
969 delivers the same to a licensed exporter for exporting or to a
970 common carrier for shipment outside the state or mails the same
971 by United States mail to a destination outside the state; or, in
972 the case of aircraft being exported under their own power to a
973 destination outside the continental limits of the United States,
974 by submission to the department of a duly signed and validated
975 United States customs declaration, showing the departure of the
976 aircraft from the continental United States; and further with
977 respect to aircraft, the canceled United States registry of said
978 aircraft; or in the case of parts and equipment installed on
979 aircraft of foreign registry, by submission to the department of
980 documentation, the extent of which shall be provided by rule,
981 showing the departure of the aircraft from the continental
982 United States; nor is it the intention of this chapter to levy a
983 tax on any sale which the state is prohibited from taxing under
984 the Constitution or laws of the United States. Every retail sale
985 made to a person physically present at the time of sale shall be
986 presumed to have been delivered in this state.

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

1001 b. For purposes of this subparagraph, "a cooperating state"
1002 is one determined by the executive director of the department to
1003 cooperate satisfactorily with this state in collecting taxes on
1004 remote ~~mail-order~~ sales. No state shall be so determined unless
1005 it meets all the following minimum requirements:

1006 (I) It levies and collects taxes on remote ~~mail-order~~ sales
1007 of property transported from that state to persons in this
1008 state, as described in s. 212.0596, upon request of the
1009 department.

1010 (II) The tax so collected shall be at the rate specified in
1011 s. 212.05, not including any local option or tourist or
1012 convention development taxes collected pursuant to s. 125.0104
1013 or this chapter.

1014 (III) Such state agrees to remit to the department all
1015 taxes so collected no later than 30 days from the last day of

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1016 the calendar quarter following their collection.

1017 (IV) Such state authorizes the department to audit dealers
1018 within its jurisdiction who make remote ~~mail-order~~ sales that
1019 are the subject of s. 212.0596, or makes arrangements deemed
1020 adequate by the department for auditing them with its own
1021 personnel.

1022 (V) Such state agrees to provide to the department records
1023 obtained by it from retailers or dealers in such state showing
1024 delivery of tangible personal property into this state upon
1025 which no sales or use tax has been paid in a manner similar to
1026 that provided in sub-subparagraph g.

1027 c. For purposes of this subparagraph, "sales of tangible
1028 personal property to be transported to a cooperating state"
1029 means remote ~~mail-order~~ sales to a person who is in the
1030 cooperating state at the time the order is executed, from a
1031 dealer who receives that order in this state.

1032 d. The tax levied by sub-subparagraph a. shall be at the
1033 rate at which such a sale would have been taxed pursuant to the
1034 cooperating state's tax laws if consummated in the cooperating
1035 state by a dealer and a purchaser, both of whom were physically
1036 present in that state at the time of the sale.

1037 e. The tax levied by sub-subparagraph a., when collected,
1038 shall be held in the State Treasury in trust for the benefit of
1039 the cooperating state and shall be paid to it at a time agreed
1040 upon between the department, acting for this state, and the
1041 cooperating state or the department or agency designated by it
1042 to act for it; however, such payment shall in no event be made
1043 later than 30 days from the last day of the calendar quarter
1044 after the tax was collected. Funds held in trust for the benefit

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1045 of a cooperating state shall not be subject to the service
1046 charges imposed by s. 215.20.

1047 f. The department is authorized to perform such acts and to
1048 provide such cooperation to a cooperating state with reference
1049 to the tax levied by sub-subparagraph a. as is required of the
1050 cooperating state by sub-subparagraph b.

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

1061 Section 9. Paragraph (b) of subsection (1) of section
1062 212.07, Florida Statutes, is amended to read:

1063 212.07 Sales, storage, use tax; tax added to purchase
1064 price; dealer not to absorb; liability of purchasers who cannot
1065 prove payment of the tax; penalties; general exemptions.—

1066 (1)

1067 (b) A resale must be in strict compliance with s. 212.18
1068 and the rules and regulations adopted thereunder. A dealer who
1069 makes a sale for resale that is not in strict compliance with s.
1070 212.18 and the rules and regulations adopted thereunder is
1071 liable for and must pay the tax. A dealer who makes a sale for
1072 resale shall document the exempt nature of the transaction, as
1073 established by rules adopted by the department, by retaining a

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1074 copy of the purchaser's resale certificate. In lieu of
1075 maintaining a copy of the certificate, a dealer may document,
1076 before the time of sale, an authorization number provided
1077 telephonically or electronically by the department, or by such
1078 other means established by rule of the department. The dealer
1079 may rely on a resale certificate issued pursuant to s.
1080 212.18(3)(e) ~~s. 212.18(3)(d)~~, valid at the time of receipt from
1081 the purchaser, without seeking annual verification of the resale
1082 certificate if the dealer makes recurring sales to a purchaser
1083 in the normal course of business on a continual basis. For
1084 purposes of this paragraph, "recurring sales to a purchaser in
1085 the normal course of business" refers to a sale in which the
1086 dealer extends credit to the purchaser and records the debt as
1087 an account receivable, or in which the dealer sells to a
1088 purchaser who has an established cash or C.O.D. account, similar
1089 to an open credit account. For purposes of this paragraph,
1090 purchases are made from a selling dealer on a continual basis if
1091 the selling dealer makes, in the normal course of business,
1092 sales to the purchaser at least once in every 12-month period. A
1093 dealer may, through the informal protest provided for in s.
1094 213.21 and the rules of the department, provide the department
1095 with evidence of the exempt status of a sale. Consumer
1096 certificates of exemption executed by those exempt entities that
1097 were registered with the department at the time of sale, resale
1098 certificates provided by purchasers who were active dealers at
1099 the time of sale, and verification by the department of a
1100 purchaser's active dealer status at the time of sale in lieu of
1101 a resale certificate shall be accepted by the department when
1102 submitted during the protest period, but may not be accepted in

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1103 any proceeding under chapter 120 or any circuit court action
1104 instituted under chapter 72.

1105 Section 10. Paragraph (f) is added to subsection (4) of
1106 section 212.11, Florida Statutes, to read:

1107 212.11 Tax returns and regulations.—

1108 (4)

1109 (f) A marketplace provider that is a dealer under this
1110 chapter or a person who is required to collect and remit sales
1111 tax on remote sales shall file returns and pay taxes by
1112 electronic means under s. 213.755.

1113 Section 11. Paragraph (a) of subsection (1), paragraph (a)
1114 of subsection (5), and subsections (9), (10), (11), and (14) of
1115 section 212.12, Florida Statutes, are amended to read:

1116 212.12 Dealer's credit for collecting tax; penalties for
1117 noncompliance; powers of Department of Revenue in dealing with
1118 delinquents; rounding ~~brackets applicable to taxable~~
1119 ~~transactions~~; records required.—

1120 (1) (a) ~~1-~~ Notwithstanding any other law and for the purpose
1121 of compensating persons granting licenses for and the lessors of
1122 real and personal property taxed hereunder, for the purpose of
1123 compensating dealers in tangible personal property, for the
1124 purpose of compensating dealers providing communication services
1125 and taxable services, for the purpose of compensating owners of
1126 places where admissions are collected, and for the purpose of
1127 compensating remitters of any taxes or fees reported on the same
1128 documents utilized for the sales and use tax, as compensation
1129 for the keeping of prescribed records, filing timely tax
1130 returns, and the proper accounting and remitting of taxes by
1131 them, such seller, person, lessor, dealer, owner, and remitter

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1132 ~~(except dealers who make mail order sales)~~ who files the return
1133 required pursuant to s. 212.11 only by electronic means and who
1134 pays the amount due on such return only by electronic means
1135 shall be allowed 2.5 percent of the amount of the tax due,
1136 accounted for, and remitted to the department in the form of a
1137 deduction. However, if the amount of the tax due and remitted to
1138 the department by electronic means for the reporting period
1139 exceeds \$1,200, an allowance is not allowed for all amounts in
1140 excess of \$1,200. For purposes of this paragraph ~~subparagraph~~,
1141 the term "electronic means" has the same meaning as provided in
1142 s. 213.755(2)(c).

1143 ~~2. The executive director of the department is authorized~~
1144 ~~to negotiate a collection allowance, pursuant to rules~~
1145 ~~promulgated by the department, with a dealer who makes mail~~
1146 ~~order sales. The rules of the department shall provide~~
1147 ~~guidelines for establishing the collection allowance based upon~~
1148 ~~the dealer's estimated costs of collecting the tax, the volume~~
1149 ~~and value of the dealer's mail order sales to purchasers in this~~
1150 ~~state, and the administrative and legal costs and likelihood of~~
1151 ~~achieving collection of the tax absent the cooperation of the~~
1152 ~~dealer. However, in no event shall the collection allowance~~
1153 ~~negotiated by the executive director exceed 10 percent of the~~
1154 ~~tax remitted for a reporting period.~~

1155 (5) (a) The department is authorized to audit or inspect the
1156 records and accounts of dealers defined herein, including audits
1157 or inspections of dealers who make remote ~~mail order~~ sales ~~to~~
1158 ~~the extent permitted by another state~~, and to correct by credit
1159 any overpayment of tax, and, in the event of a deficiency, an
1160 assessment shall be made and collected. No administrative

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1161 finding of fact is necessary prior to the assessment of any tax
1162 deficiency.

1163 (9) Taxes imposed by this chapter upon the privilege of the
1164 use, consumption, storage for consumption, or sale of tangible
1165 personal property, admissions, license fees, rentals,
1166 ~~communication services~~, and upon the sale or use of services as
1167 herein taxed shall be collected upon the basis of an addition of
1168 the tax imposed by this chapter to the total price of such
1169 admissions, license fees, rentals, ~~communication~~ or ~~other~~
1170 services, or sale price of such article or articles that are
1171 purchased, sold, or leased at any one time by or to a customer
1172 or buyer; the dealer, or person charged herein, is required to
1173 pay a privilege tax in the amount of the tax imposed by this
1174 chapter on the total of his or her gross sales of tangible
1175 personal property, admissions, license fees, and rentals, ~~and~~
1176 ~~communication services~~ or to collect a tax upon the sale or use
1177 of services, and such person or dealer shall add the tax imposed
1178 by this chapter to the price, license fee, rental, ~~or~~
1179 admissions, ~~and communication~~ or ~~other~~ services and collect the
1180 total sum from the purchaser, admittee, licensee, lessee, or
1181 consumer. ~~The department shall make available in an electronic~~
1182 ~~format or otherwise the tax amounts and the following brackets~~
1183 ~~applicable to all transactions taxable at the rate of 6 percent:~~

1184 ~~(a) On single sales of less than 10 cents, no tax shall be~~
1185 ~~added.~~

1186 ~~(b) On single sales in amounts from 10 cents to 16 cents,~~
1187 ~~both inclusive, 1 cent shall be added for taxes.~~

1188 ~~(c) On sales in amounts from 17 cents to 33 cents, both~~
1189 ~~inclusive, 2 cents shall be added for taxes.~~

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1190 ~~(d) On sales in amounts from 34 cents to 50 cents, both~~
1191 ~~inclusive, 3 cents shall be added for taxes.~~

1192 ~~(e) On sales in amounts from 51 cents to 66 cents, both~~
1193 ~~inclusive, 4 cents shall be added for taxes.~~

1194 ~~(f) On sales in amounts from 67 cents to 83 cents, both~~
1195 ~~inclusive, 5 cents shall be added for taxes.~~

1196 ~~(g) On sales in amounts from 84 cents to \$1, both~~
1197 ~~inclusive, 6 cents shall be added for taxes.~~

1198 ~~(h) On sales in amounts of more than \$1, 6 percent shall be~~
1199 ~~charged upon each dollar of price, plus the appropriate bracket~~
1200 ~~charge upon any fractional part of a dollar.~~

1201 (10) (a) A dealer must calculate the tax due on the
1202 privilege of the use, consumption, storage for consumption, or
1203 sale of tangible personal property, admissions, license fees,
1204 rentals, and upon the sale or use of services, based on a
1205 rounding algorithm that meets the following criteria:

1206 1. The computation of the tax must be carried to the third
1207 decimal place.

1208 2. The tax must be rounded to the whole cent using a method
1209 that rounds up to the next cent whenever the third decimal place
1210 is greater than four.

1211 (b) A dealer may apply the rounding algorithm to the
1212 aggregate tax amount computed on all taxable items on an invoice
1213 or to the taxable amount on each individual item on the invoice
1214 ~~In counties which have adopted a discretionary sales surtax at~~
1215 ~~the rate of 1 percent, the department shall make available in an~~
1216 ~~electronic format or otherwise the tax amounts and the following~~
1217 ~~brackets applicable to all taxable transactions that would~~
1218 ~~otherwise have been transactions taxable at the rate of 6~~

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1219 percent:

1220 ~~(a) On single sales of less than 10 cents, no tax shall be~~
1221 ~~added.~~

1222 ~~(b) On single sales in amounts from 10 cents to 14 cents,~~
1223 ~~both inclusive, 1 cent shall be added for taxes.~~

1224 ~~(c) On sales in amounts from 15 cents to 28 cents, both~~
1225 ~~inclusive, 2 cents shall be added for taxes.~~

1226 ~~(d) On sales in amounts from 29 cents to 42 cents, both~~
1227 ~~inclusive, 3 cents shall be added for taxes.~~

1228 ~~(e) On sales in amounts from 43 cents to 57 cents, both~~
1229 ~~inclusive, 4 cents shall be added for taxes.~~

1230 ~~(f) On sales in amounts from 58 cents to 71 cents, both~~
1231 ~~inclusive, 5 cents shall be added for taxes.~~

1232 ~~(g) On sales in amounts from 72 cents to 85 cents, both~~
1233 ~~inclusive, 6 cents shall be added for taxes.~~

1234 ~~(h) On sales in amounts from 86 cents to \$1, both~~
1235 ~~inclusive, 7 cents shall be added for taxes.~~

1236 ~~(i) On sales in amounts from \$1 up to, and including, the~~
1237 ~~first \$5,000 in price, 7 percent shall be charged upon each~~
1238 ~~dollar of price, plus the appropriate bracket charge upon any~~
1239 ~~fractional part of a dollar.~~

1240 ~~(j) On sales in amounts of more than \$5,000 in price, 7~~
1241 ~~percent shall be added upon the first \$5,000 in price, and 6~~
1242 ~~percent shall be added upon each dollar of price in excess of~~
1243 ~~the first \$5,000 in price, plus the bracket charges upon any~~
1244 ~~fractional part of a dollar as provided for in subsection (9).~~

1245 ~~(11) The department shall make available in an electronic~~
1246 ~~format or otherwise the tax amounts and brackets applicable to~~
1247 ~~all taxable transactions that occur in counties that have a~~

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1248 ~~surtax at a rate other than 1 percent which would otherwise have~~
1249 ~~been transactions taxable at the rate of 6 percent. Likewise,~~
1250 ~~the department shall make available in an electronic format or~~
1251 ~~otherwise the tax amounts and brackets applicable to~~
1252 ~~transactions taxable at 4.35 percent pursuant to s.~~
1253 ~~212.05(1)(c)1.c. or the applicable tax rate pursuant to s.~~
1254 ~~212.031(1) and on transactions which would otherwise have been~~
1255 ~~so taxable in counties which have adopted a discretionary sales~~
1256 ~~surtax.~~

1257 ~~(14) If it is determined upon audit that a dealer has~~
1258 ~~collected and remitted taxes by applying the applicable tax rate~~
1259 ~~to each transaction as described in subsection (9) and rounding~~
1260 ~~the tax due to the nearest whole cent rather than applying the~~
1261 ~~appropriate bracket system provided by law or department rule,~~
1262 ~~the dealer shall not be held liable for additional tax, penalty,~~
1263 ~~and interest resulting from such failure if:~~

1264 ~~(a) The dealer acted in a good faith belief that rounding~~
1265 ~~to the nearest whole cent was the proper method of determining~~
1266 ~~the amount of tax due on each taxable transaction.~~

1267 ~~(b) The dealer timely reported and remitted all taxes~~
1268 ~~collected on each taxable transaction.~~

1269 ~~(c) The dealer agrees in writing to future compliance with~~
1270 ~~the laws and rules concerning brackets applicable to the~~
1271 ~~dealer's transactions.~~

1272 Section 12. Present paragraphs (c) through (f) of
1273 subsection (3) of section 212.18, Florida Statutes, are
1274 redesignated as paragraphs (d) through (g), respectively, a new
1275 paragraph (c) is added to that subsection, and present paragraph
1276 (f) of that subsection is amended, to read:

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1277 212.18 Administration of law; registration of dealers;
1278 rules.—

1279 (3)

1280 (c) A marketplace provider that is a dealer under this
1281 chapter or a person who is required to collect and remit sales
1282 tax on remote sales must file with the department an application
1283 for a certificate of registration electronically.

1284 (g)~~(f)~~ As used in this paragraph, the term "exhibitor"
1285 means a person who enters into an agreement authorizing the
1286 display of tangible personal property or services at a
1287 convention or a trade show. The following provisions apply to
1288 the registration of exhibitors as dealers under this chapter:

1289 1. An exhibitor whose agreement prohibits the sale of
1290 tangible personal property or services subject to the tax
1291 imposed in this chapter is not required to register as a dealer.

1292 2. An exhibitor whose agreement provides for the sale at
1293 wholesale only of tangible personal property or services subject
1294 to the tax imposed by this chapter must obtain a resale
1295 certificate from the purchasing dealer but is not required to
1296 register as a dealer.

1297 3. An exhibitor whose agreement authorizes the retail sale
1298 of tangible personal property or services subject to the tax
1299 imposed by this chapter must register as a dealer and collect
1300 the tax on such sales.

1301 4. An exhibitor who makes a remote ~~mail order~~ sale pursuant
1302 to s. 212.0596 must register as a dealer.

1303
1304 A person who conducts a convention or a trade show must make his
1305 or her exhibitor's agreements available to the department for

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1306 inspection and copying.

1307 Section 13. Subsection (4) and paragraph (d) of subsection
1308 (6) of section 212.20, Florida Statutes, are amended to read:

1309 212.20 Funds collected, disposition; additional powers of
1310 department; operational expense; refund of taxes adjudicated
1311 unconstitutionally collected.—

1312 (4) When there has been a final adjudication that any tax
1313 pursuant to s. 212.0596 or s. 212.05965 was levied, collected,
1314 or both, contrary to the Constitution of the United States or
1315 the State Constitution, the department shall, in accordance with
1316 rules, determine, based upon claims for refund and other
1317 evidence and information, who paid such tax or taxes, and refund
1318 to each such person the amount of tax paid. For purposes of this
1319 subsection, a "final adjudication" is a decision of a court of
1320 competent jurisdiction from which no appeal can be taken or from
1321 which the official or officials of this state with authority to
1322 make such decisions has or have decided not to appeal.

1323 (6) Distribution of all proceeds under this chapter and ss.
1324 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1325 (d) The proceeds of all other taxes and fees imposed
1326 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1327 and (2)(b) shall be distributed as follows:

1328 1. In any fiscal year, the greater of \$500 million, minus
1329 an amount equal to 4.6 percent of the proceeds of the taxes
1330 collected pursuant to chapter 201, or 5.2 percent of all other
1331 taxes and fees imposed pursuant to this chapter or remitted
1332 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1333 monthly installments into the General Revenue Fund.

1334 2. After the distribution under subparagraph 1., 8.9744

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1335 percent of the amount remitted by a sales tax dealer located
1336 within a participating county pursuant to s. 218.61 shall be
1337 transferred into the Local Government Half-cent Sales Tax
1338 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1339 transferred shall be reduced by 0.1 percent, and the department
1340 shall distribute this amount to the Public Employees Relations
1341 Commission Trust Fund less \$5,000 each month, which shall be
1342 added to the amount calculated in subparagraph 3. and
1343 distributed accordingly.

1344 3. After the distribution under subparagraphs 1. and 2.,
1345 0.0966 percent shall be transferred to the Local Government
1346 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1347 to s. 218.65.

1348 4. After the distributions under subparagraphs 1., 2., and
1349 3., 2.0810 percent of the available proceeds shall be
1350 transferred monthly to the Revenue Sharing Trust Fund for
1351 Counties pursuant to s. 218.215.

1352 5. After the distributions under subparagraphs 1., 2., and
1353 3., 1.3653 percent of the available proceeds shall be
1354 transferred monthly to the Revenue Sharing Trust Fund for
1355 Municipalities pursuant to s. 218.215. If the total revenue to
1356 be distributed pursuant to this subparagraph is at least as
1357 great as the amount due from the Revenue Sharing Trust Fund for
1358 Municipalities and the former Municipal Financial Assistance
1359 Trust Fund in state fiscal year 1999-2000, no municipality shall
1360 receive less than the amount due from the Revenue Sharing Trust
1361 Fund for Municipalities and the former Municipal Financial
1362 Assistance Trust Fund in state fiscal year 1999-2000. If the
1363 total proceeds to be distributed are less than the amount

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1364 received in combination from the Revenue Sharing Trust Fund for
1365 Municipalities and the former Municipal Financial Assistance
1366 Trust Fund in state fiscal year 1999-2000, each municipality
1367 shall receive an amount proportionate to the amount it was due
1368 in state fiscal year 1999-2000.

1369 6. Of the remaining proceeds:

1370 a. In each fiscal year, the sum of \$29,915,500 shall be
1371 divided into as many equal parts as there are counties in the
1372 state, and one part shall be distributed to each county. The
1373 distribution among the several counties must begin each fiscal
1374 year on or before January 5th and continue monthly for a total
1375 of 4 months. If a local or special law required that any moneys
1376 accruing to a county in fiscal year 1999-2000 under the then-
1377 existing provisions of s. 550.135 be paid directly to the
1378 district school board, special district, or a municipal
1379 government, such payment must continue until the local or
1380 special law is amended or repealed. The state covenants with
1381 holders of bonds or other instruments of indebtedness issued by
1382 local governments, special districts, or district school boards
1383 before July 1, 2000, that it is not the intent of this
1384 subparagraph to adversely affect the rights of those holders or
1385 relieve local governments, special districts, or district school
1386 boards of the duty to meet their obligations as a result of
1387 previous pledges or assignments or trusts entered into which
1388 obligated funds received from the distribution to county
1389 governments under then-existing s. 550.135. This distribution
1390 specifically is in lieu of funds distributed under s. 550.135
1391 before July 1, 2000.

1392 b. The department shall distribute \$166,667 monthly to each

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1393 applicant certified as a facility for a new or retained
1394 professional sports franchise pursuant to s. 288.1162. Up to
1395 \$41,667 shall be distributed monthly by the department to each
1396 certified applicant as defined in s. 288.11621 for a facility
1397 for a spring training franchise. However, not more than \$416,670
1398 may be distributed monthly in the aggregate to all certified
1399 applicants for facilities for spring training franchises.
1400 Distributions begin 60 days after such certification and
1401 continue for not more than 30 years, except as otherwise
1402 provided in s. 288.11621. A certified applicant identified in
1403 this sub-subparagraph may not receive more in distributions than
1404 expended by the applicant for the public purposes provided in s.
1405 288.1162(5) or s. 288.11621(3).

1406 c. Beginning 30 days after notice by the Department of
1407 Economic Opportunity to the Department of Revenue that an
1408 applicant has been certified as the professional golf hall of
1409 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1410 shall be distributed monthly, for up to 300 months, to the
1411 applicant.

1412 d. Beginning 30 days after notice by the Department of
1413 Economic Opportunity to the Department of Revenue that the
1414 applicant has been certified as the International Game Fish
1415 Association World Center facility pursuant to s. 288.1169, and
1416 the facility is open to the public, \$83,333 shall be distributed
1417 monthly, for up to 168 months, to the applicant. This
1418 distribution is subject to reduction pursuant to s. 288.1169.

1419 e. The department shall distribute up to \$83,333 monthly to
1420 each certified applicant as defined in s. 288.11631 for a
1421 facility used by a single spring training franchise, or up to

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1422 \$166,667 monthly to each certified applicant as defined in s.
1423 288.11631 for a facility used by more than one spring training
1424 franchise. Monthly distributions begin 60 days after such
1425 certification or July 1, 2016, whichever is later, and continue
1426 for not more than 20 years to each certified applicant as
1427 defined in s. 288.11631 for a facility used by a single spring
1428 training franchise or not more than 25 years to each certified
1429 applicant as defined in s. 288.11631 for a facility used by more
1430 than one spring training franchise. A certified applicant
1431 identified in this sub-subparagraph may not receive more in
1432 distributions than expended by the applicant for the public
1433 purposes provided in s. 288.11631(3).

1434 f. Beginning 45 days after notice by the Department of
1435 Economic Opportunity to the Department of Revenue that an
1436 applicant has been approved by the Legislature and certified by
1437 the Department of Economic Opportunity under s. 288.11625 or
1438 upon a date specified by the Department of Economic Opportunity
1439 as provided under s. 288.11625(6)(d), the department shall
1440 distribute each month an amount equal to one-twelfth of the
1441 annual distribution amount certified by the Department of
1442 Economic Opportunity for the applicant. The department may not
1443 distribute more than \$13 million annually under this sub-
1444 subparagraph.

1445 g. The department shall distribute \$15,333 monthly to the
1446 State Transportation Trust Fund.

1447 h.(I) On or before July 25, 2021, August 25, 2021, and
1448 September 25, 2021, the department shall distribute \$324,533,334
1449 in each of those months to the Unemployment Compensation Trust
1450 Fund, less an adjustment for refunds issued from the General

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1451 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1452 distribution. The adjustments made by the department to the
1453 total distributions shall be equal to the total refunds made
1454 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1455 subtracted from any single distribution exceeds the
1456 distribution, the department may not make that distribution and
1457 must subtract the remaining balance from the next distribution.

1458 (II) Beginning July 2022, and on or before the 25th day of
1459 each month, the department shall distribute \$90 million monthly
1460 to the Unemployment Compensation Trust Fund.

1461 (III) If the ending balance of the Unemployment
1462 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1463 of any month, as determined from United States Department of the
1464 Treasury data, the Office of Economic and Demographic Research
1465 shall certify to the department that the ending balance of the
1466 trust fund exceeds such amount.

1467 (IV) This sub-subparagraph is repealed, and the department
1468 shall end monthly distributions under sub-sub-subparagraph (II),
1469 on the date the department receives certification under sub-sub-
1470 subparagraph (III).

1471 7. All other proceeds must remain in the General Revenue
1472 Fund.

1473 Section 14. Effective on the first day of the second month
1474 following the repeal of s. 212.20(6)(d)6.h., Florida Statutes,
1475 by its terms, paragraphs (c) and (d) of subsection (1) of
1476 section 212.031, Florida Statutes, are amended to read:

1477 212.031 Tax on rental or license fee for use of real
1478 property.—

1479 (1)

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1480 (c) For the exercise of such privilege, a tax is levied at
1481 the rate of 2.0 ~~5.5~~ percent of and on the total rent or license
1482 fee charged for such real property by the person charging or
1483 collecting the rental or license fee. The total rent or license
1484 fee charged for such real property shall include payments for
1485 the granting of a privilege to use or occupy real property for
1486 any purpose and shall include base rent, percentage rents, or
1487 similar charges. Such charges shall be included in the total
1488 rent or license fee subject to tax under this section whether or
1489 not they can be attributed to the ability of the lessor's or
1490 licensor's property as used or operated to attract customers.
1491 Payments for intrinsically valuable personal property such as
1492 franchises, trademarks, service marks, logos, or patents are not
1493 subject to tax under this section. In the case of a contractual
1494 arrangement that provides for both payments taxable as total
1495 rent or license fee and payments not subject to tax, the tax
1496 shall be based on a reasonable allocation of such payments and
1497 shall not apply to that portion which is for the nontaxable
1498 payments.

1499 (d) If the rental or license fee of any such real property
1500 is paid by way of property, goods, wares, merchandise, services,
1501 or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~
1502 percent of the value of the property, goods, wares, merchandise,
1503 services, or other thing of value.

1504 Section 15. Paragraph (a) of subsection (1) of section
1505 443.1216, Florida Statutes, is amended to read:

1506 443.1216 Employment.—Employment, as defined in s. 443.036,
1507 is subject to this chapter under the following conditions:

1508 (1) (a) The employment subject to this chapter includes a

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1509 service performed, including a service performed in interstate
1510 commerce, by:

1511 1. An officer of a corporation.

1512 2. An individual who, under the usual common-law rules
1513 applicable in determining the employer-employee relationship, is
1514 an employee. However, whenever a client, as defined in s.
1515 443.036(18), which would otherwise be designated as an employing
1516 unit has contracted with an employee leasing company to supply
1517 it with workers, those workers are considered employees of the
1518 employee leasing company. An employee leasing company may lease
1519 corporate officers of the client to the client and other workers
1520 to the client, except as prohibited by regulations of the
1521 Internal Revenue Service. Employees of an employee leasing
1522 company must be reported under the employee leasing company's
1523 tax identification number and contribution rate for work
1524 performed for the employee leasing company.

1525 a. However, except for the internal employees of an
1526 employee leasing company, each employee leasing company may make
1527 a separate one-time election to report and pay contributions
1528 under the tax identification number and contribution rate for
1529 each client of the employee leasing company. Under the client
1530 method, an employee leasing company choosing this option must
1531 assign leased employees to the client company that is leasing
1532 the employees. The client method is solely a method to report
1533 and pay unemployment contributions, and, whichever method is
1534 chosen, such election may not impact any other aspect of state
1535 law. An employee leasing company that elects the client method
1536 must pay contributions at the rates assigned to each client
1537 company.

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1538 (I) The election applies to all of the employee leasing
1539 company's current and future clients.

1540 (II) The employee leasing company must notify the
1541 Department of Revenue of its election by July 1, 2012, and such
1542 election applies to reports and contributions for the first
1543 quarter of the following calendar year. The notification must
1544 include:

1545 (A) A list of each client company and the unemployment
1546 account number or, if one has not yet been issued, the federal
1547 employment identification number, as established by the employee
1548 leasing company upon the election to file by client method;

1549 (B) A list of each client company's current and previous
1550 employees and their respective social security numbers for the
1551 prior 3 state fiscal years or, if the client company has not
1552 been a client for the prior 3 state fiscal years, such portion
1553 of the prior 3 state fiscal years that the client company has
1554 been a client must be supplied;

1555 (C) The wage data and benefit charges associated with each
1556 client company for the prior 3 state fiscal years or, if the
1557 client company has not been a client for the prior 3 state
1558 fiscal years, such portion of the prior 3 state fiscal years
1559 that the client company has been a client must be supplied. If
1560 the client company's employment record is chargeable with
1561 benefits for less than 8 calendar quarters while being a client
1562 of the employee leasing company, the client company must pay
1563 contributions at the initial rate of 2.7 percent; and

1564 (D) The wage data and benefit charges for the prior 3 state
1565 fiscal years that cannot be associated with a client company
1566 must be reported and charged to the employee leasing company.

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1567 (III) Subsequent to choosing the client method, the
1568 employee leasing company may not change its reporting method.

1569 (IV) The employee leasing company shall file a Florida
1570 Department of Revenue Employer's Quarterly Report for each
1571 client company by approved electronic means, and pay all
1572 contributions by approved electronic means.

1573 (V) For the purposes of calculating experience rates when
1574 the client method is chosen, each client's own benefit charges
1575 and wage data experience while with the employee leasing company
1576 determines each client's tax rate where the client has been a
1577 client of the employee leasing company for at least 8 calendar
1578 quarters before the election. The client company shall continue
1579 to report the nonleased employees under its tax rate.

1580 (VI) The election is binding on each client of the employee
1581 leasing company for as long as a written agreement is in effect
1582 between the client and the employee leasing company pursuant to
1583 s. 468.525(3)(a). If the relationship between the employee
1584 leasing company and the client terminates, the client retains
1585 the wage and benefit history experienced under the employee
1586 leasing company.

1587 (VII) Notwithstanding which election method the employee
1588 leasing company chooses, the applicable client company is an
1589 employing unit for purposes of s. 443.071. The employee leasing
1590 company or any of its officers or agents are liable for any
1591 violation of s. 443.071 engaged in by such persons or entities.
1592 The applicable client company or any of its officers or agents
1593 are liable for any violation of s. 443.071 engaged in by such
1594 persons or entities. The employee leasing company or its
1595 applicable client company is not liable for any violation of s.

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1596 443.071 engaged in by the other party or by the other party's
1597 officers or agents.

1598 (VIII) If an employee leasing company fails to select the
1599 client method of reporting not later than July 1, 2012, the
1600 entity is required to report under the employee leasing
1601 company's tax identification number and contribution rate.

1602 (IX) After an employee leasing company is licensed pursuant
1603 to part XI of chapter 468, each newly licensed entity has 30
1604 days after the date the license is granted to notify the tax
1605 collection service provider in writing of their selection of the
1606 client method. A newly licensed employee leasing company that
1607 fails to timely select reporting pursuant to the client method
1608 of reporting must report under the employee leasing company's
1609 tax identification number and contribution rate.

1610 (X) Irrespective of the election, each transfer of trade or
1611 business, including workforce, or a portion thereof, between
1612 employee leasing companies is subject to the provisions of s.
1613 443.131(3)(h) ~~s. 443.131(3)(g)~~ if, at the time of the transfer,
1614 there is common ownership, management, or control between the
1615 entities.

1616 b. In addition to any other report required to be filed by
1617 law, an employee leasing company shall submit a report to the
1618 Labor Market Statistics Center within the Department of Economic
1619 Opportunity which includes each client establishment and each
1620 establishment of the leasing company, or as otherwise directed
1621 by the department. The report must include the following
1622 information for each establishment:

1623 (I) The trade or establishment name;

1624 (II) The former reemployment assistance account number, if

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1625 available;

1626 (III) The former federal employer's identification number,
1627 if available;

1628 (IV) The industry code recognized and published by the
1629 United States Office of Management and Budget, if available;

1630 (V) A description of the client's primary business activity
1631 in order to verify or assign an industry code;

1632 (VI) The address of the physical location;

1633 (VII) The number of full-time and part-time employees who
1634 worked during, or received pay that was subject to reemployment
1635 assistance taxes for, the pay period including the 12th of the
1636 month for each month of the quarter;

1637 (VIII) The total wages subject to reemployment assistance
1638 taxes paid during the calendar quarter;

1639 (IX) An internal identification code to uniquely identify
1640 each establishment of each client;

1641 (X) The month and year that the client entered into the
1642 contract for services; and

1643 (XI) The month and year that the client terminated the
1644 contract for services.

1645 c. The report must be submitted electronically or in a
1646 manner otherwise prescribed by the Department of Economic
1647 Opportunity in the format specified by the Bureau of Labor
1648 Statistics of the United States Department of Labor for its
1649 Multiple Worksite Report for Professional Employer
1650 Organizations. The report must be provided quarterly to the
1651 Labor Market Statistics Center within the department, or as
1652 otherwise directed by the department, and must be filed by the
1653 last day of the month immediately after the end of the calendar

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1654 quarter. The information required in sub-sub-subparagraphs b.(X)
1655 and (XI) need be provided only in the quarter in which the
1656 contract to which it relates was entered into or terminated. The
1657 sum of the employment data and the sum of the wage data in this
1658 report must match the employment and wages reported in the
1659 reemployment assistance quarterly tax and wage report.

1660 d. The department shall adopt rules as necessary to
1661 administer this subparagraph, and may administer, collect,
1662 enforce, and waive the penalty imposed by s. 443.141(1)(b) for
1663 the report required by this subparagraph.

1664 e. For the purposes of this subparagraph, the term
1665 "establishment" means any location where business is conducted
1666 or where services or industrial operations are performed.

1667 3. An individual other than an individual who is an
1668 employee under subparagraph 1. or subparagraph 2., who performs
1669 services for remuneration for any person:

1670 a. As an agent-driver or commission-driver engaged in
1671 distributing meat products, vegetable products, fruit products,
1672 bakery products, beverages other than milk, or laundry or
1673 drycleaning services for his or her principal.

1674 b. As a traveling or city salesperson engaged on a full-
1675 time basis in the solicitation on behalf of, and the
1676 transmission to, his or her principal of orders from
1677 wholesalers, retailers, contractors, or operators of hotels,
1678 restaurants, or other similar establishments for merchandise for
1679 resale or supplies for use in the business operations. This sub-
1680 subparagraph does not apply to an agent-driver or a commission-
1681 driver and does not apply to sideline sales activities performed
1682 on behalf of a person other than the salesperson's principal.

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1683 4. The services described in subparagraph 3. are employment
1684 subject to this chapter only if:

1685 a. The contract of service contemplates that substantially
1686 all of the services are to be performed personally by the
1687 individual;

1688 b. The individual does not have a substantial investment in
1689 facilities used in connection with the services, other than
1690 facilities used for transportation; and

1691 c. The services are not in the nature of a single
1692 transaction that is not part of a continuing relationship with
1693 the person for whom the services are performed.

1694 Section 16. Effective upon becoming a law and applying
1695 retroactively to April 1, 2020, present paragraphs (f) through
1696 (k) of subsection (3) of section 443.131, Florida Statutes, are
1697 redesignated as paragraphs (g) through (l), respectively, a new
1698 paragraph (f) is added to that subsection, and paragraphs (b)
1699 and (e) of that subsection are amended, to read:

1700 443.131 Contributions.—

1701 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
1702 EXPERIENCE.—

1703 (b) *Benefit ratio*.—

1704 1. As used in this paragraph, the term "annual payroll"
1705 means the calendar quarter taxable payroll reported to the tax
1706 collection service provider for the quarters used in computing
1707 the benefit ratio. The term does not include a penalty resulting
1708 from the untimely filing of required wage and tax reports. All
1709 of the taxable payroll reported to the tax collection service
1710 provider by the end of the quarter preceding the quarter for
1711 which the contribution rate is to be computed must be used in

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1712 the computation.

1713 2. As used in this paragraph, the term "benefits charged to
1714 the employer's employment record" means the amount of benefits
1715 paid to individuals multiplied by:

1716 a. For benefits paid prior to July 1, 2007, 1.

1717 b. For benefits paid during the period beginning on July 1,
1718 2007, and ending March 31, 2011, 0.90.

1719 c. For benefits paid after March 31, 2011, 1.

1720 d. For benefits paid during the period beginning April 1,
1721 2020, and ending December 31, 2020, 0.

1722 e. For benefits paid during the period beginning January 1,
1723 2021, and ending June 30, 2021, 1, except as otherwise adjusted
1724 in accordance with paragraph (f).

1725 3. For each calendar year, the tax collection service
1726 provider shall compute a benefit ratio for each employer whose
1727 employment record was chargeable for benefits during the 12
1728 consecutive quarters ending June 30 of the calendar year
1729 preceding the calendar year for which the benefit ratio is
1730 computed. An employer's benefit ratio is the quotient obtained
1731 by dividing the total benefits charged to the employer's
1732 employment record during the 3-year period ending June 30 of the
1733 preceding calendar year by the total of the employer's annual
1734 payroll for the 3-year period ending June 30 of the preceding
1735 calendar year. The benefit ratio shall be computed to the fifth
1736 decimal place and rounded to the fourth decimal place.

1737 4. The tax collection service provider shall compute a
1738 benefit ratio for each employer who was not previously eligible
1739 under subparagraph 3., whose contribution rate is set at the
1740 initial contribution rate in paragraph (2) (a), and whose

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1741 employment record was chargeable for benefits during at least 8
1742 calendar quarters immediately preceding the calendar quarter for
1743 which the benefit ratio is computed. The employer's benefit
1744 ratio is the quotient obtained by dividing the total benefits
1745 charged to the employer's employment record during the first 6
1746 of the 8 completed calendar quarters immediately preceding the
1747 calendar quarter for which the benefit ratio is computed by the
1748 total of the employer's annual payroll during the first 7 of the
1749 9 completed calendar quarters immediately preceding the calendar
1750 quarter for which the benefit ratio is computed. The benefit
1751 ratio shall be computed to the fifth decimal place and rounded
1752 to the fourth decimal place and applies for the remainder of the
1753 calendar year. The employer must subsequently be rated on an
1754 annual basis using up to 12 calendar quarters of benefits
1755 charged and up to 12 calendar quarters of annual payroll. That
1756 employer's benefit ratio is the quotient obtained by dividing
1757 the total benefits charged to the employer's employment record
1758 by the total of the employer's annual payroll during the
1759 quarters used in his or her first computation plus the
1760 subsequent quarters reported through June 30 of the preceding
1761 calendar year. Each subsequent calendar year, the rate shall be
1762 computed under subparagraph 3. The tax collection service
1763 provider shall assign a variation from the standard rate of
1764 contributions in paragraph (c) on a quarterly basis to each
1765 eligible employer in the same manner as an assignment for a
1766 calendar year under paragraph (e).

1767 (e) *Assignment of variations from the standard rate.*—

1768 1. As used in this paragraph, the terms "total benefit
1769 payments," "benefits paid to an individual," and "benefits

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1770 charged to the employment record of an employer" mean the amount
1771 of benefits paid to individuals multiplied by:

1772 a. For benefits paid prior to July 1, 2007, 1.

1773 b. For benefits paid during the period beginning on July 1,
1774 2007, and ending March 31, 2011, 0.90.

1775 c. For benefits paid after March 31, 2011, 1.

1776 d. For benefits paid during the period beginning April 1,
1777 2020, and ending December 31, 2020, 0.

1778 e. For benefits paid during the period beginning January 1,
1779 2021, and ending June 30, 2021, 1, except as otherwise adjusted
1780 in accordance with paragraph (f).

1781 2. For the calculation of contribution rates effective
1782 January 1, 2012, and thereafter:

1783 a. The tax collection service provider shall assign a
1784 variation from the standard rate of contributions for each
1785 calendar year to each eligible employer. In determining the
1786 contribution rate, varying from the standard rate to be assigned
1787 each employer, adjustment factors computed under sub-sub-
1788 subparagraphs (I)-(IV) are added to the benefit ratio. This
1789 addition shall be accomplished in two steps by adding a variable
1790 adjustment factor and a final adjustment factor. The sum of
1791 these adjustment factors computed under sub-sub-subparagraphs
1792 (I)-(IV) shall first be algebraically summed. The sum of these
1793 adjustment factors shall next be divided by a gross benefit
1794 ratio determined as follows: Total benefit payments for the 3-
1795 year period described in subparagraph (b)3. are charged to
1796 employers eligible for a variation from the standard rate, minus
1797 excess payments for the same period, divided by taxable payroll
1798 entering into the computation of individual benefit ratios for

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1799 the calendar year for which the contribution rate is being
1800 computed. The ratio of the sum of the adjustment factors
1801 computed under sub-sub-subparagraphs (I)-(IV) to the gross
1802 benefit ratio is multiplied by each individual benefit ratio
1803 that is less than the maximum contribution rate to obtain
1804 variable adjustment factors; except that if the sum of an
1805 employer's individual benefit ratio and variable adjustment
1806 factor exceeds the maximum contribution rate, the variable
1807 adjustment factor is reduced in order for the sum to equal the
1808 maximum contribution rate. The variable adjustment factor for
1809 each of these employers is multiplied by his or her taxable
1810 payroll entering into the computation of his or her benefit
1811 ratio. The sum of these products is divided by the taxable
1812 payroll of the employers who entered into the computation of
1813 their benefit ratios. The resulting ratio is subtracted from the
1814 sum of the adjustment factors computed under sub-sub-
1815 subparagraphs (I)-(IV) to obtain the final adjustment factor.
1816 The variable adjustment factors and the final adjustment factor
1817 must be computed to five decimal places and rounded to the
1818 fourth decimal place. This final adjustment factor is added to
1819 the variable adjustment factor and benefit ratio of each
1820 employer to obtain each employer's contribution rate. An
1821 employer's contribution rate may not, however, be rounded to
1822 less than 0.1 percent. In determining the contribution rate,
1823 varying from the standard rate to be assigned, the computation
1824 shall exclude any benefit that is excluded by the multipliers
1825 under subparagraph (b)2. and subparagraph 1. The computation of
1826 the contribution rate, varying from the standard rate to be
1827 assigned, shall also exclude any benefit paid as a result of a

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1828 governmental order related to COVID-19 to close or reduce
1829 capacity of a business. In addition, the contribution rate for
1830 the 2021 and 2022 calendar years shall be calculated without the
1831 application of the positive adjustment factor in sub-sub-
1832 subparagraph (III).

1833 (I) An adjustment factor for noncharge benefits is computed
1834 to the fifth decimal place and rounded to the fourth decimal
1835 place by dividing the amount of noncharge benefits during the 3-
1836 year period described in subparagraph (b)3. by the taxable
1837 payroll of employers eligible for a variation from the standard
1838 rate who have a benefit ratio for the current year which is less
1839 than the maximum contribution rate. For purposes of computing
1840 this adjustment factor, the taxable payroll of these employers
1841 is the taxable payrolls for the 3 years ending June 30 of the
1842 current calendar year as reported to the tax collection service
1843 provider by September 30 of the same calendar year. As used in
1844 this sub-sub-subparagraph, the term "noncharge benefits" means
1845 benefits paid to an individual, as adjusted pursuant to
1846 subparagraph (b)2. and subparagraph 1., from the Unemployment
1847 Compensation Trust Fund, ~~but~~ which were not charged to the
1848 employment record of any employer, but excluding any benefit
1849 paid as a result of a governmental order related to COVID-19 to
1850 close or reduce capacity of a business.

1851 (II) An adjustment factor for excess payments is computed
1852 to the fifth decimal place, and rounded to the fourth decimal
1853 place by dividing the total excess payments during the 3-year
1854 period described in subparagraph (b)3. by the taxable payroll of
1855 employers eligible for a variation from the standard rate who
1856 have a benefit ratio for the current year which is less than the

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

1875 (III) With respect to computing a positive adjustment
1876 factor:

1877 (A) Beginning January 1, 2012, if the balance of the
1878 Unemployment Compensation Trust Fund on September 30 of the
1879 calendar year immediately preceding the calendar year for which
1880 the contribution rate is being computed is less than 4 percent
1881 of the taxable payrolls for the year ending June 30 as reported
1882 to the tax collection service provider by September 30 of that
1883 calendar year, a positive adjustment factor shall be computed.
1884 The positive adjustment factor is computed annually to the fifth
1885 decimal place and rounded to the fourth decimal place by

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1886 dividing the sum of the total taxable payrolls for the year
1887 ending June 30 of the current calendar year as reported to the
1888 tax collection service provider by September 30 of that calendar
1889 year into a sum equal to one-fifth of the difference between the
1890 balance of the fund as of September 30 of that calendar year and
1891 the sum of 5 percent of the total taxable payrolls for that
1892 year. The positive adjustment factor remains in effect for
1893 subsequent years until the balance of the Unemployment
1894 Compensation Trust Fund as of September 30 of the year
1895 immediately preceding the effective date of the contribution
1896 rate equals or exceeds 4 percent of the taxable payrolls for the
1897 year ending June 30 of the current calendar year as reported to
1898 the tax collection service provider by September 30 of that
1899 calendar year.

1900 (B) Beginning January 1, 2018, and for each year
1901 thereafter, the positive adjustment shall be computed by
1902 dividing the sum of the total taxable payrolls for the year
1903 ending June 30 of the current calendar year as reported to the
1904 tax collection service provider by September 30 of that calendar
1905 year into a sum equal to one-fourth of the difference between
1906 the balance of the fund as of September 30 of that calendar year
1907 and the sum of 5 percent of the total taxable payrolls for that
1908 year. The positive adjustment factor remains in effect for
1909 subsequent years until the balance of the Unemployment
1910 Compensation Trust Fund as of September 30 of the year
1911 immediately preceding the effective date of the contribution
1912 rate equals or exceeds 4 percent of the taxable payrolls for the
1913 year ending June 30 of the current calendar year as reported to
1914 the tax collection service provider by September 30 of that

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1915 calendar year.

1916 (IV) If, beginning January 1, 2015, and each year
1917 thereafter, the balance of the Unemployment Compensation Trust
1918 Fund as of September 30 of the year immediately preceding the
1919 calendar year for which the contribution rate is being computed
1920 exceeds 5 percent of the taxable payrolls for the year ending
1921 June 30 of the current calendar year as reported to the tax
1922 collection service provider by September 30 of that calendar
1923 year, a negative adjustment factor must be computed. The
1924 negative adjustment factor shall be computed annually beginning
1925 on January 1, 2015, and each year thereafter, to the fifth
1926 decimal place and rounded to the fourth decimal place by
1927 dividing the sum of the total taxable payrolls for the year
1928 ending June 30 of the current calendar year as reported to the
1929 tax collection service provider by September 30 of the calendar
1930 year into a sum equal to one-fourth of the difference between
1931 the balance of the fund as of September 30 of the current
1932 calendar year and 5 percent of the total taxable payrolls of
1933 that year. The negative adjustment factor remains in effect for
1934 subsequent years until the balance of the Unemployment
1935 Compensation Trust Fund as of September 30 of the year
1936 immediately preceding the effective date of the contribution
1937 rate is less than 5 percent, but more than 4 percent of the
1938 taxable payrolls for the year ending June 30 of the current
1939 calendar year as reported to the tax collection service provider
1940 by September 30 of that calendar year. The negative adjustment
1941 authorized by this section is suspended in any calendar year in
1942 which repayment of the principal amount of an advance received
1943 from the federal Unemployment Compensation Trust Fund under 42

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1944 U.S.C. s. 1321 is due to the Federal Government.

1945 (V) The maximum contribution rate that may be assigned to
1946 an employer is 5.4 percent, except employers participating in an
1947 approved short-time compensation plan may be assigned a maximum
1948 contribution rate that is 1 percent greater than the maximum
1949 contribution rate for other employers in any calendar year in
1950 which short-time compensation benefits are charged to the
1951 employer's employment record.

1952 (VI) As used in this subsection, "taxable payroll" shall be
1953 determined by excluding any part of the remuneration paid to an
1954 individual by an employer for employment during a calendar year
1955 in excess of the first \$7,000. Beginning January 1, 2012,
1956 "taxable payroll" shall be determined by excluding any part of
1957 the remuneration paid to an individual by an employer for
1958 employment during a calendar year as described in s.
1959 443.1217(2). For the purposes of the employer rate calculation
1960 that will take effect in January 1, 2012, and in January 1,
1961 2013, the tax collection service provider shall use the data
1962 available for taxable payroll from 2009 based on excluding any
1963 part of the remuneration paid to an individual by an employer
1964 for employment during a calendar year in excess of the first
1965 \$7,000, and from 2010 and 2011, the data available for taxable
1966 payroll based on excluding any part of the remuneration paid to
1967 an individual by an employer for employment during a calendar
1968 year in excess of the first \$8,500.

1969 b. If the transfer of an employer's employment record to an
1970 employing unit under paragraph (g) ~~(f)~~ which, before the
1971 transfer, was an employer, the tax collection service provider
1972 shall recompute a benefit ratio for the successor employer based

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1973 on the combined employment records and reassign an appropriate
1974 contribution rate to the successor employer effective on the
1975 first day of the calendar quarter immediately after the
1976 effective date of the transfer.

1977 3. The tax collection service provider shall reissue rates
1978 for the 2021 calendar year. However, an employer shall continue
1979 to timely file its employer's quarterly reports and pay the
1980 contributions due in a timely manner in accordance with the
1981 rules of the Department of Economic Opportunity. The Department
1982 of Revenue shall post the revised rates on its website to enable
1983 employers to securely review the revised rates. For
1984 contributions for the first quarter of the 2021 calendar year,
1985 if any employer remits to the tax collection service provider an
1986 amount in excess of the amount that would be due as calculated
1987 pursuant to this paragraph, the tax collection service provider
1988 shall refund the excess amount from the amount erroneously
1989 collected. Notwithstanding s. 443.141(6), refunds issued through
1990 August 31, 2021, for first quarter 2021 contributions must be
1991 paid from the General Revenue Fund.

1992 4. The tax collection service provider shall calculate and
1993 assign contribution rates effective January 1, 2022, through
1994 December 31, 2022, excluding any benefit charge that is excluded
1995 by the multipliers under subparagraph (b)2. and subparagraph 1.;
1996 without the application of the positive adjustment factor in
1997 sub-sub-subparagraph 2.a.(III); and without the inclusion of any
1998 benefit charge directly related to COVID-19 as a result of a
1999 governmental order to close or reduce capacity of a business, as
2000 determined by the Department of Economic Opportunity, for each
2001 employer who is eligible for a variation from the standard rate

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2002 pursuant to paragraph (d). The Department of Economic
2003 Opportunity shall provide the tax collection service provider
2004 with all necessary benefit charge information by August 1, 2021,
2005 including specific information for adjustments related to COVID-
2006 19 charges resulting from a governmental order to close or
2007 reduce capacity of a business, to enable the tax collection
2008 service provider to calculate and issue tax rates effective
2009 January 1, 2022. The tax collection service provider shall
2010 calculate and post rates for the 2022 calendar year by March 1,
2011 2022.

2012 5. Subject to subparagraph 6., the tax collection service
2013 provider shall calculate and assign contribution rates effective
2014 January 1, 2023, through December 31, 2025, excluding any
2015 benefit charge that is excluded by the multipliers under
2016 subparagraph (b)2. and subparagraph 1.; without the application
2017 of the positive adjustment factor in sub-sub-subparagraph
2018 2.a.(III); and without the inclusion of any benefit charge
2019 directly related to COVID-19 as a result of a governmental order
2020 to close or reduce capacity of a business, as determined by the
2021 Department of Economic Opportunity, for each employer who is
2022 eligible for a variation from the standard rate pursuant to
2023 paragraph (d). The Department of Economic Opportunity shall
2024 provide the tax collection service provider with all necessary
2025 benefit charge information by August 1 of each year, including
2026 specific information for adjustments related to COVID-19 charges
2027 resulting from a governmental order to close or reduce capacity
2028 of a business, to enable the tax collection service provider to
2029 calculate and issue tax rates effective the following January.

2030 6. If the balance of the Unemployment Compensation Trust

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2031 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph
2032 5. is repealed for rates effective the following years. The
2033 Office of Economic and Demographic Research shall advise the tax
2034 collection service provider of the balance of the trust fund on
2035 June 30 by August 1 of that year. After the repeal of
2036 subparagraph 5. and notwithstanding the dates specified in that
2037 subparagraph, the tax collection service provider shall
2038 calculate and assign contribution rates for each subsequent
2039 calendar year as otherwise provided in this section.

2040 (f) Adjustment in benefit ratio multiplier.—For purposes of
2041 calculating the benefits charged for the period beginning
2042 January 1, 2021, and ending June 30, 2021, pursuant to sub-
2043 subparagraphs (b)2.e. and (e)1.e., the amount of benefits paid
2044 to individuals shall be multiplied by 1, unless such calculation
2045 results in estimated total contributions of more than \$475.5
2046 million for calendar year 2022 as estimated by the Office of
2047 Economic and Demographic Research, based on the preliminary 2022
2048 computed rate. If the estimated total contributions calculated
2049 are more than \$475.5 million, the multiplier in sub-
2050 subparagraphs (b)2.e. and (e)1.e. shall be reduced by increments
2051 of 0.05 until the estimated total contributions are \$475.5
2052 million or less. The Office of Economic and Demographic Research
2053 shall provide the incremental reduction, if any, to the tax
2054 collection service provider by January 1, 2022.

2055 Section 17. Subsection (1) of section 443.191, Florida
2056 Statutes, is amended to read:

2057 443.191 Unemployment Compensation Trust Fund; establishment
2058 and control.—

2059 (1) There is established, as a separate trust fund apart

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2060 from all other public funds of this state, an Unemployment
2061 Compensation Trust Fund, which shall be administered by the
2062 Department of Economic Opportunity exclusively for the purposes
2063 of this chapter. The fund must consist of:

2064 (a) All contributions and reimbursements collected under
2065 this chapter;

2066 (b) Interest earned on any moneys in the fund;

2067 (c) Any property or securities acquired through the use of
2068 moneys belonging to the fund;

2069 (d) All earnings of these properties or securities;

2070 (e) All money credited to this state's account in the
2071 federal Unemployment Compensation Trust Fund under 42 U.S.C. s.
2072 1103;

2073 (f) All money collected for penalties imposed pursuant to
2074 s. 443.151(6) (a); ~~and~~

2075 (g) Advances on the amount in the federal Unemployment
2076 Compensation Trust Fund credited to the state under 42 U.S.C. s.
2077 1321, as requested by the Governor or the Governor's designee;
2078 and

2079 (h) All money deposited in this account as a distribution
2080 pursuant to s. 212.20(6)(d)6.h.

2081
2082 Except as otherwise provided in s. 443.1313(4), all moneys in
2083 the fund must be mingled and undivided.

2084 Section 18. Paragraph (b) of subsection (1) of section
2085 212.04, Florida Statutes, is amended to read:

2086 212.04 Admissions tax; rate, procedure, enforcement.—

2087 (1)

2088 (b) For the exercise of such privilege, a tax is levied at

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2089 the rate of 6 percent of sales price, or the actual value
2090 received from such admissions, which 6 percent shall be added to
2091 and collected with all such admissions from the purchaser
2092 thereof, and such tax shall be paid for the exercise of the
2093 privilege as defined in the preceding paragraph. Each ticket
2094 must show on its face the actual sales price of the admission,
2095 or each dealer selling the admission must prominently display at
2096 the box office or other place where the admission charge is made
2097 a notice disclosing the price of the admission, and the tax
2098 shall be computed and collected on the basis of the actual price
2099 of the admission charged by the dealer. The sale price or actual
2100 value of admission shall, for the purpose of this chapter, be
2101 that price remaining after deduction of federal taxes and state
2102 or locally imposed or authorized seat surcharges, taxes, or
2103 fees, if any, imposed upon such admission. The sale price or
2104 actual value does not include separately stated ticket service
2105 charges that are imposed by a facility ticket office or a
2106 ticketing service and added to a separately stated, established
2107 ticket price. The rate of tax on each admission shall be
2108 according to the algorithm provided in s. 212.12 ~~brackets~~
2109 ~~established by s. 212.12(9)~~.

2110 Section 19. Subsection (6) of section 212.0506, Florida
2111 Statutes, is amended to read:

2112 212.0506 Taxation of service warranties.—

2113 (6) This tax shall be due and payable according to the
2114 algorithm provided ~~brackets set forth~~ in s. 212.12.

2115 Section 20. Subsection (3) of section 213.015, Florida
2116 Statutes, is amended to read:

2117 213.015 Taxpayer rights.—There is created a Florida

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2118 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
2119 and property of Florida taxpayers are adequately safeguarded and
2120 protected during tax assessment, collection, and enforcement
2121 processes administered under the revenue laws of this state. The
2122 Taxpayer's Bill of Rights compiles, in one document, brief but
2123 comprehensive statements which explain, in simple, nontechnical
2124 terms, the rights and obligations of the Department of Revenue
2125 and taxpayers. Section 192.0105 provides additional rights
2126 afforded to payors of property taxes and assessments. The rights
2127 afforded taxpayers to ensure that their privacy and property are
2128 safeguarded and protected during tax assessment and collection
2129 are available only insofar as they are implemented in other
2130 parts of the Florida Statutes or rules of the Department of
2131 Revenue. The rights so guaranteed Florida taxpayers in the
2132 Florida Statutes and the departmental rules are:

2133 (3) The right to be represented or advised by counsel or
2134 other qualified representatives at any time in administrative
2135 interactions with the department, the right to procedural
2136 safeguards with respect to recording of interviews during tax
2137 determination or collection processes conducted by the
2138 department, the right to be treated in a professional manner by
2139 department personnel, and the right to have audits, inspections
2140 of records, and interviews conducted at a reasonable time and
2141 place except in criminal and internal investigations (see ss.
2142 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
2143 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (12) ~~(13)~~,
2144 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

2145 Section 21. (1) For the period of July 1, 2021, through
2146 September 30, 2021, a taxpayer may calculate the tax due under

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2147 chapter 212, Florida Statutes, by applying s. 212.12, Florida
2148 Statutes, as amended by this act, or by applying the appropriate
2149 bracket system pursuant to former s. 212.12, Florida Statutes
2150 2020.

2151 (2) This section does not establish a right to a refund or
2152 credit of taxes already paid.

2153 (3) This section is repealed October 1, 2021.

2154 Section 22. Subsection (5) of section 213.27, Florida
2155 Statutes, is amended to read:

2156 213.27 Contracts with debt collection agencies and certain
2157 vendors.—

2158 (5) The department may, for the purpose of ascertaining the
2159 amount of or collecting any taxes due from a person making or
2160 facilitating remote sales under s. 212.0596 or s. 212.05965
2161 ~~doing mail order business~~ in this state, contract with any
2162 auditing agency doing business within or without this state for
2163 the purpose of conducting an audit of such person ~~mail order~~
2164 ~~business~~; however, such audit agency may not conduct an audit on
2165 behalf of the department of any person domiciled in this state,
2166 person registered for sales and use tax purposes in this state,
2167 or corporation filing a Florida corporate tax return, if any
2168 such person or corporation objects to such audit in writing to
2169 the department and the auditing agency. The department shall
2170 notify the taxpayer by mail at least 30 days before the
2171 department assigns the collection of such taxes.

2172 Section 23. For the purpose of incorporating the amendment
2173 made by this act to section 212.054, Florida Statutes, in
2174 references thereto, paragraph (c) of subsection (2), paragraph
2175 (c) of subsection (3), paragraph (c) of subsection (8), and

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2176 paragraph (c) of subsection (9) of section 212.055, Florida
2177 Statutes, are reenacted to read:

2178 212.055 Discretionary sales surtaxes; legislative intent;
2179 authorization and use of proceeds.—It is the legislative intent
2180 that any authorization for imposition of a discretionary sales
2181 surtax shall be published in the Florida Statutes as a
2182 subsection of this section, irrespective of the duration of the
2183 levy. Each enactment shall specify the types of counties
2184 authorized to levy; the rate or rates which may be imposed; the
2185 maximum length of time the surtax may be imposed, if any; the
2186 procedure which must be followed to secure voter approval, if
2187 required; the purpose for which the proceeds may be expended;
2188 and such other requirements as the Legislature may provide.
2189 Taxable transactions and administrative procedures shall be as
2190 provided in s. 212.054.

2191 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

2192 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
2193 levied under this subsection shall be distributed to the county
2194 and the municipalities within such county in which the surtax
2195 was collected, according to:

2196 1. An interlocal agreement between the county governing
2197 authority and the governing bodies of the municipalities
2198 representing a majority of the county's municipal population,
2199 which agreement may include a school district with the consent
2200 of the county governing authority and the governing bodies of
2201 the municipalities representing a majority of the county's
2202 municipal population; or

2203 2. If there is no interlocal agreement, according to the
2204 formula provided in s. 218.62.

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2205
2206 Any change in the distribution formula must take effect on the
2207 first day of any month that begins at least 60 days after
2208 written notification of that change has been made to the
2209 department.

2210 (3) SMALL COUNTY SURTAX.—

2211 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
2212 levied under this subsection shall be distributed to the county
2213 and the municipalities within the county in which the surtax was
2214 collected, according to:

2215 1. An interlocal agreement between the county governing
2216 authority and the governing bodies of the municipalities
2217 representing a majority of the county's municipal population,
2218 which agreement may include a school district with the consent
2219 of the county governing authority and the governing bodies of
2220 the municipalities representing a majority of the county's
2221 municipal population; or

2222 2. If there is no interlocal agreement, according to the
2223 formula provided in s. 218.62.

2224
2225 Any change in the distribution formula shall take effect on the
2226 first day of any month that begins at least 60 days after
2227 written notification of that change has been made to the
2228 department.

2229 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

2230 (c) Pursuant to s. 212.054(4), the proceeds of the
2231 discretionary sales surtax collected under this subsection, less
2232 an administrative fee that may be retained by the Department of
2233 Revenue, shall be distributed by the department to the county.

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2234 The county shall distribute the proceeds it receives from the
2235 department to each local government entity providing emergency
2236 fire rescue services in the county. The surtax proceeds, less an
2237 administrative fee not to exceed 2 percent of the surtax
2238 collected, shall be distributed by the county based on each
2239 entity's average annual expenditures for fire control and
2240 emergency fire rescue services in the 5 fiscal years preceding
2241 the fiscal year in which the surtax takes effect in proportion
2242 to the average annual total of the expenditures for such
2243 entities in the 5 fiscal years preceding the fiscal year in
2244 which the surtax takes effect. The county shall revise the
2245 distribution proportions to reflect a change in the service area
2246 of an entity receiving a distribution of the surtax proceeds. If
2247 an entity declines its share of surtax revenue, such revenue
2248 shall be redistributed proportionally to the entities that are
2249 participating in the sharing of such revenue based on each
2250 participating entity's average annual expenditures for fire
2251 control and emergency fire rescue services in the preceding 5
2252 fiscal years in proportion to the average annual total of the
2253 expenditures for the participating entities in the preceding 5
2254 fiscal years.

2255 (9) PENSION LIABILITY SURTAX.—

2256 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
2257 collected under this subsection, less an administrative fee that
2258 may be retained by the department, shall be distributed by the
2259 department to the local government.

2260 Section 24. This act first applies to remote sales made or
2261 facilitated on or after July 1, 2021, by a person who made or
2262 facilitated a substantial number of remote sales in calendar

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2263 year 2020. A marketplace seller shall consider only those sales
2264 made outside of a marketplace to determine whether it made a
2265 substantial number of remote sales in calendar year 2020.

2266 Section 25. (1) A person subject to the requirements of
2267 this act to collect and remit the tax under chapter 212, Florida
2268 Statutes, on remote sales is relieved of liability for tax,
2269 penalty, and interest due on remote sales that occurred before
2270 July 1, 2021, provided that the person registers with the
2271 department before October 1, 2021. This subsection is also
2272 intended to provide relief to a marketplace seller for remote
2273 sales made before July 1, 2021, which were facilitated by a
2274 marketplace provider. For a marketplace provider with a physical
2275 presence in this state, this subsection is intended to provide
2276 relief only for sales facilitated by the marketplace provider on
2277 behalf of a marketplace seller. This subsection does not apply
2278 to a person who is under audit; has been issued a bill, notice,
2279 or demand for payment; or is under an administrative or judicial
2280 proceeding as of July 1, 2021.

2281 (2) The department may not use data received from
2282 registered marketplace providers or persons making remote sales
2283 for the purposes of identifying use tax liabilities occurring
2284 before July 1, 2021, from unregistered persons who but for their
2285 purchases from the registered taxpayer would not be required to
2286 remit sales or use tax directly to the department. This
2287 subsection does not apply to a person who is under audit; has
2288 been issued a bill, notice, or demand for payment; or is under
2289 an administrative or judicial proceeding as of July 1, 2021.

2290 (3) This section does not establish a right to a refund or
2291 credit of taxes already paid.

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2292 Section 26. (1) The Department of Revenue is authorized,
2293 and all conditions are deemed met, to adopt emergency rules
2294 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2295 administering this act.

2296 (2) Notwithstanding any other law, emergency rules adopted
2297 pursuant to subsection (1) are effective for 6 months after
2298 adoption and may be renewed during the pendency of procedures to
2299 adopt permanent rules addressing the subject of the emergency
2300 rules.

2301 (3) This section shall take effect upon this act becoming a
2302 law and expires July 1, 2023.

2303 Section 27. Notwithstanding s. 287.057, Florida Statutes,
2304 the Department of Revenue is authorized to contract with a
2305 qualified vendor to provide services necessary to administer
2306 this act without using a competitive solicitation process. The
2307 authority granted to the Department of Revenue by this section
2308 applies solely to the implementation and administration of this
2309 act and may not be used for any other purpose. Such authority
2310 ends, and any contract entered into pursuant to this section
2311 still in force becomes void, upon the expiration of this
2312 section. This section expires June 30, 2023.

2313 Section 28. For the 2020-2021 fiscal year, the sum of
2314 \$353,000 in nonrecurring funds is appropriated from the General
2315 Revenue Fund to the Department of Revenue for the purpose of
2316 implementing this act. Funds remaining unexpended or
2317 unencumbered from this appropriation as of June 30, 2021, shall
2318 revert and be reappropriated for the same purpose in the 2021-
2319 2022 fiscal year.

2320 Section 29. If any provision of this act or its application

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2321 to any person or circumstance is held invalid, the invalidity
2322 does not affect other provisions or applications of the act
2323 which can be given effect without the invalid provision or
2324 application, and to this end the provisions of this act are
2325 severable.

2326 Section 30. Except as otherwise expressly provided in this
2327 act and except for this section, which shall take effect upon
2328 this act becoming a law, this act shall take effect July 1,
2329 2021.