

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Appropriations Committee
 2 Representative Stevenson offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Paragraph (c) is added to subsection (1) of section 72.011, Florida Statutes, to read:

72.011 Jurisdiction of circuit courts in specific tax matters; administrative hearings and appeals; time for commencing action; parties; deposits.-

(1)

(c) A taxpayer may not submit records pertaining to an assessment or refund claim as evidence in any proceeding under this section if those records were available to, or required to be kept by, the taxpayer and were not timely provided to the Department of Revenue after a written request for the records

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17 during the audit or protest period and before submission of a
18 petition for hearing pursuant to chapter 120 or the filing of an
19 action under paragraph (a), unless the taxpayer demonstrates to
20 the court or presiding officer good cause for the taxpayer's
21 failure to previously provide such records to the department.
22 Good cause may include, but is not limited to, circumstances
23 where a taxpayer was unable to originally provide records under
24 extraordinary circumstances as defined in s. 213.21(10)(d)2.

25 Section 2. Paragraph (b) of subsection (14) of section
26 120.80, Florida Statutes, is amended to read:

27 120.80 Exceptions and special requirements; agencies.—

28 (14) DEPARTMENT OF REVENUE.—

29 (b) *Taxpayer contest proceedings.*—

30 1. In any administrative proceeding brought pursuant to
31 this chapter as authorized by s. 72.011(1), the taxpayer shall
32 be designated the "petitioner" and the Department of Revenue
33 shall be designated the "respondent," except that for actions
34 contesting an assessment or denial of refund under chapter 207,
35 the Department of Highway Safety and Motor Vehicles shall be
36 designated the "respondent," and for actions contesting an
37 assessment or denial of refund under chapters 210, 550, 561,
38 562, 563, 564, and 565, the Department of Business and
39 Professional Regulation shall be designated the "respondent."

40 2. In any such administrative proceeding, the applicable
41 department's burden of proof, except as otherwise specifically

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42 provided by general law, shall be limited to a showing that an
43 assessment has been made against the taxpayer and the factual
44 and legal grounds upon which the applicable department made the
45 assessment.

46 3.a. Before ~~Prior to~~ filing a petition under this chapter,
47 the taxpayer shall pay to the applicable department the amount
48 of taxes, penalties, and accrued interest assessed by that
49 department which are not being contested by the taxpayer.
50 Failure to pay the uncontested amount shall result in the
51 dismissal of the action and imposition of an additional penalty
52 of 25 percent of the amount taxed.

53 b. The requirements of s. 72.011(2) and (3)(a) are
54 jurisdictional for any action under this chapter to contest an
55 assessment or denial of refund by the Department of Revenue, the
56 Department of Highway Safety and Motor Vehicles, or the
57 Department of Business and Professional Regulation.

58 4. Except as provided in s. 220.719, further collection
59 and enforcement of the contested amount of an assessment for
60 nonpayment or underpayment of any tax, interest, or penalty
61 shall be stayed beginning on the date a petition is filed. Upon
62 entry of a final order, an agency may resume collection and
63 enforcement action.

64 5. The prevailing party, in a proceeding under ss. 120.569
65 and 120.57 authorized by s. 72.011(1), may recover all legal
66 costs incurred in such proceeding, including reasonable attorney

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67 ~~attorney's~~ fees, if the losing party fails to raise a
68 justiciable issue of law or fact in its petition or response.

69 6. Upon review pursuant to s. 120.68 of final agency
70 action concerning an assessment of tax, penalty, or interest
71 with respect to a tax imposed under chapter 212, or the denial
72 of a refund of any tax imposed under chapter 212, if the court
73 finds that the Department of Revenue improperly rejected or
74 modified a conclusion of law, the court may award reasonable
75 attorney ~~attorney's~~ fees and reasonable costs of the appeal to
76 the prevailing appellant.

77 7. A taxpayer may not submit records pertaining to an
78 assessment or refund claim as evidence in any proceeding brought
79 pursuant to this chapter as authorized by s. 72.011(1) if those
80 records were available to, or required to be kept by, the
81 taxpayer and not timely provided to the Department of Revenue
82 after a written request for the records during the audit or
83 protest period and before submission of a petition for hearing
84 under this chapter, unless the taxpayer demonstrates good cause
85 to the presiding officer for the taxpayer's failure to
86 previously provide such records to the department. Good cause
87 may include, but is not limited to, circumstances where a
88 taxpayer was unable to originally provide records under
89 extraordinary circumstances as defined in s. 213.21(10)(d)2.

90 Section 3. Paragraph (f) is added to subsection (4) of
91 section 202.34, Florida Statutes, and subsection (6) is added to

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92 that section, to read:

93 202.34 Records required to be kept; power to inspect;
94 audit procedure.-

95 (4)

96 (f) Once the notification required by paragraph (a) is
97 issued, the department, at any time, may respond to contact
98 initiated by a taxpayer to discuss the audit, and the taxpayer
99 may provide records or other information, electronically or
100 otherwise, to the department. The department may examine, at any
101 time, documentation and other information voluntarily provided
102 by the taxpayer, its representative, or other parties,
103 information already in the department's possession, or publicly
104 available information. Examination by the department of such
105 information does not commence an audit if the review takes place
106 within 60 days after the notice of intent to conduct an audit.
107 The requirement in paragraph (a) does not limit the department
108 from making initial contact with the taxpayer to confirm receipt
109 of the notification or to confirm the date that the audit will
110 begin. If the taxpayer has not previously waived the 60 day
111 notice period and believes the department commenced the audit
112 before the 61st day, the taxpayer must object in writing to the
113 department before the assessment is issued or the objection is
114 waived. If the objection is not waived and it is determined
115 during a formal or informal protest that the audit was commenced
116 before the 61st day after the notice of intent to audit was

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117 issued, the tolling period provided for in s. 213.345 shall be
118 considered lifted for the number of days equal to the difference
119 between the date the audit commenced and the 61st day from the
120 date of the department's notice of intent to audit.

121 (6) The department may adopt rules to administer this
122 section.

123 Section 4. Paragraph (a) of subsection (4) of section
124 202.36, Florida Statutes, is amended to read:

125 202.36 Departmental powers; hearings; distress warrants;
126 bonds; subpoenas and subpoenas duces tecum.—

127 (4) (a) The department may issue subpoenas or subpoenas
128 duces tecum compelling the attendance and testimony of witnesses
129 and the production of books, records, written materials, and
130 electronically recorded information. Subpoenas must be issued
131 with the written and signed approval of the executive director
132 or his or her designee on a written and sworn application by any
133 employee of the department. The application must set forth the
134 reason for the application, the name of the person subpoenaed,
135 the time and place of appearance of the witness, and a
136 description of any books, records, or electronically recorded
137 information to be produced, together with a statement by the
138 applicant that the department has unsuccessfully attempted other
139 reasonable means of securing information and that the testimony
140 of the witness or the written or electronically recorded
141 materials sought in the subpoena are necessary for the

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142 collection of taxes, penalty, or interest or the enforcement of
143 the taxes levied or administered under this chapter. A subpoena
144 shall be served in the manner provided by law and by the Florida
145 Rules of Civil Procedure and shall be returnable only during
146 regular business hours and at least 20 calendar days after the
147 date of service of the subpoena. Any subpoena to which this
148 subsection applies must identify the taxpayer to whom the
149 subpoena relates and to whom the records pertain and must
150 provide other information to enable the person subpoenaed to
151 locate the records required under the subpoena. The department
152 shall give notice to the taxpayer to whom the subpoena relates
153 within 3 days after the day on which the service of the subpoena
154 is made. Within 14 days after service of the subpoena, the
155 person to whom the subpoena is directed may serve written
156 objection to the inspection or copying of any of the designated
157 materials. If objection is made, the department may not inspect
158 or copy the materials, except pursuant to an order of the
159 circuit court. If an objection is made, the department may
160 petition any circuit court for an order to comply with the
161 subpoena. The subpoena must contain a written notice of the
162 right to object to the subpoena. Every subpoena served upon the
163 witness or custodian of records must be accompanied by a copy of
164 ~~the provisions of~~ this subsection. If a person refuses to obey a
165 subpoena or subpoena duces tecum, the department may apply to
166 any circuit court of this state to enforce compliance with the

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167 subpoena. Witnesses are entitled to be paid a mileage allowance
168 and witness fees as authorized for witnesses in civil cases. The
169 failure of a taxpayer to provide documents available to, or
170 required to be kept by, the taxpayer and requested by a subpoena
171 issued under this section creates a rebuttable presumption that
172 the resulting proposed final agency action by the department, as
173 to the requested documents, is correct and that the requested
174 documents not produced by the taxpayer would be adverse to the
175 taxpayer's position as to the proposed final agency action. If a
176 taxpayer fails to provide documents requested by a subpoena
177 issued under this section, the department may make an assessment
178 from an estimate based upon the best information then available
179 to the department for the taxable period of retail sales of the
180 taxpayer, together with any accrued interest and penalties. The
181 department shall inform the taxpayer of the reason for the
182 estimate and the information and methodology used to derive the
183 estimate. The assessment shall be considered prima facie correct
184 and the taxpayer shall have the burden of showing any error in
185 it. The presumption and authority to use estimates for the
186 purpose of an assessment under this paragraph do not apply
187 solely because a taxpayer or the taxpayer's representative
188 requests a conference to negotiate the production of a sample of
189 records demanded by a subpoena.

190 Section 5. Subsection (4) of section 206.14, Florida
191 Statutes, is amended to read:

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192 206.14 Inspection of records; audits; hearings; forms;
193 rules and regulations.—

194 (4) If any person unreasonably refuses access to such
195 records, books, papers or other documents, or equipment, or if
196 any person fails or refuses to obey such subpoenas duces tecum
197 or to testify, except for lawful reasons, before the department
198 or any of its authorized agents, the department shall certify
199 the names and facts to the clerk of the circuit court of any
200 county; and the circuit court shall enter such order against
201 such person in the premises as the enforcement of this law and
202 justice requires. The failure of a taxpayer to provide documents
203 available to, or required to be kept by, the taxpayer and
204 requested by a subpoena issued under this section creates a
205 rebuttable presumption that the resulting proposed final agency
206 action by the department, as to the requested documents, is
207 correct and that the requested documents not produced by the
208 taxpayer would be adverse to the taxpayer's position as to the
209 proposed final agency action. If a taxpayer fails to provide
210 documents requested by a subpoena issued under this section, the
211 department may make an assessment from an estimate of the
212 taxpayer's liability based upon the best information then
213 available to the department. The department shall inform the
214 taxpayer of the reason for the estimate and the information and
215 methodology used to derive the estimate. The assessment shall be
216 considered prima facie correct and the taxpayer shall have the

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217 burden of showing any error in it. The presumption and authority
218 to use estimates for the purpose of an assessment under this
219 paragraph do not apply solely because a taxpayer or the
220 taxpayer's representative requests a conference to negotiate the
221 production of a sample of records demanded by a subpoena.

222 Section 6. Subsection (1) of section 206.9931, Florida
223 Statutes, is amended to read:

224 206.9931 Administrative provisions.—

225 (1) Any person producing in, importing into, or causing to
226 be imported into this state taxable pollutants for sale, use, or
227 otherwise and who is not registered or licensed pursuant to
228 other parts of this chapter is hereby required to register and
229 become licensed for the purposes of this part. Such person shall
230 register as either a producer or importer of pollutants and
231 shall be subject to all applicable registration and licensing
232 provisions of this chapter, as if fully set out in this part and
233 made expressly applicable to the taxes imposed herein,
234 including, but not limited to, ss. 206.02, 206.021, 206.022,
235 206.025, 206.03, 206.04, and 206.05. For the purposes of this
236 section, registrations required exclusively for this part shall
237 be made within 90 days of July 1, 1986, for existing businesses,
238 or before ~~prior to~~ the first production or importation of
239 pollutants for businesses created after July 1, 1986. ~~The fee~~
240 ~~for registration shall be \$30.~~ Failure to timely register is a
241 misdemeanor of the first degree, punishable as provided in s.

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242 775.082 or s. 775.083.

243 Section 7. Paragraph (b) of subsection (3) of section
244 211.125, Florida Statutes, is amended to read:

245 211.125 Administration of law; books and records; powers
246 of the department; refunds; enforcement provisions;
247 confidentiality.-

248 (3)

249 (b) The department may ~~shall have the power to~~ inspect or
250 examine the books, records, or papers of any operator, producer,
251 purchaser, royalty interest owner, taxpayer, or transporter of
252 taxable products which are reasonably required for the purposes
253 of this part and may require such person to testify under oath
254 or affirmation or to answer competent questions touching upon
255 such person's business or production of taxable products in this
256 ~~the~~ state.

257 1. The department may issue subpoenas to compel third
258 parties to testify or to produce records or other evidence held
259 by them.

260 2. Any duly authorized representative of the department
261 may administer an oath or affirmation.

262 3. If any person fails to comply with a request of the
263 department for the inspection of records, fails to give
264 testimony or respond to competent questions, or fails to comply
265 with a subpoena, a circuit court having jurisdiction over such
266 person may, upon application by the department, issue orders

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267 necessary to secure compliance. The failure of a taxpayer to
268 provide documents available to, or required to be kept by, the
269 taxpayer and requested by a subpoena issued under this section
270 creates a rebuttable presumption that the resulting proposed
271 final agency action by the department, as to the requested
272 documents, is correct and that the requested documents not
273 produced by the taxpayer would be adverse to the taxpayer's
274 position as to the proposed final agency action. If a taxpayer
275 fails to provide documents requested by a subpoena issued under
276 this section, the department may make an assessment from an
277 estimate based upon the best information then available to the
278 department. The department shall inform the taxpayer of the
279 reason for the estimate and the information and methodology used
280 to derive the estimate. The assessment shall be considered prima
281 facie correct and the taxpayer shall have the burden of showing
282 any error in it.

283 Section 8. Paragraph (a) of subsection (1) of section
284 212.05, Florida Statutes, is amended to read:

285 212.05 Sales, storage, use tax.—It is hereby declared to
286 be the legislative intent that every person is exercising a
287 taxable privilege who engages in the business of selling
288 tangible personal property at retail in this state, including
289 the business of making or facilitating remote sales; who rents
290 or furnishes any of the things or services taxable under this
291 chapter; or who stores for use or consumption in this state any

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292 item or article of tangible personal property as defined herein
293 and who leases or rents such property within the state.

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

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

302 b. Each occasional or isolated sale of an aircraft, boat,
303 mobile home, or motor vehicle of a class or type which is
304 required to be registered, licensed, titled, or documented in
305 this state or by the United States Government is ~~shall be~~
306 subject to tax at the rate provided in this paragraph. The
307 department shall by rule adopt any nationally recognized
308 publication for valuation of used motor vehicles as the
309 reference price list for any used motor vehicle which is
310 required to be licensed pursuant to s. 320.08(1), (2), (3) (a),
311 (b), (c), or (e), or (9). If any party to an occasional or
312 isolated sale of such a vehicle reports to the tax collector a
313 sales price which is less than 80 percent of the average loan
314 price for the specified model and year of such vehicle as listed
315 in the most recent reference price list, the tax levied under
316 this paragraph shall be computed by the department on such

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317 average loan price unless the parties to the sale have provided
318 to the tax collector an affidavit signed by each party, or other
319 substantial proof, stating the actual sales price. Any party to
320 such sale who reports a sales price less than the actual sales
321 price is guilty of a misdemeanor of the first degree, punishable
322 as provided in s. 775.082 or s. 775.083. The department shall
323 collect or attempt to collect from such party any delinquent
324 sales taxes. In addition, such party shall pay any tax due and
325 any penalty and interest assessed plus a penalty equal to twice
326 the amount of the additional tax owed. Notwithstanding any other
327 provision of law, the Department of Revenue may waive or
328 compromise any penalty imposed pursuant to this subparagraph.

329 2. This paragraph does not apply to the sale of a boat or
330 aircraft by or through a registered dealer under this chapter to
331 a purchaser who, at the time of taking delivery, is a
332 nonresident of this state, does not make his or her permanent
333 place of abode in this state, and is not engaged in carrying on
334 in this state any employment, trade, business, or profession in
335 which the boat or aircraft will be used in this state, or is a
336 corporation none of the officers or directors of which is a
337 resident of, or makes his or her permanent place of abode in,
338 this state, or is a noncorporate entity that has no individual
339 vested with authority to participate in the management,
340 direction, or control of the entity's affairs who is a resident
341 of, or makes his or her permanent abode in, this state. For

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342 purposes of this exemption, either a registered dealer acting on
343 his or her own behalf as seller, a registered dealer acting as
344 broker on behalf of a seller, or a registered dealer acting as
345 broker on behalf of the nonresident purchaser may be deemed to
346 be the selling dealer. This exemption is ~~shall~~ not be allowed
347 unless:

348 a. The nonresident purchaser removes a qualifying boat, as
349 described in sub-subparagraph f., from this ~~the~~ state within 90
350 days after the date of purchase or extension, or the nonresident
351 purchaser removes a nonqualifying boat or an aircraft from this
352 state within 10 days after the date of purchase or, when the
353 boat or aircraft is repaired or altered, within 20 days after
354 completion of the repairs or alterations; or if the aircraft
355 will be registered in a foreign jurisdiction and:

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

359 (II) The nonresident purchaser removes the aircraft from
360 this ~~the~~ state to a foreign jurisdiction within 10 days after
361 the date the aircraft is registered by the applicable foreign
362 airworthiness authority; and

363 (III) The aircraft is operated in this ~~the~~ state solely to
364 remove it from this ~~the~~ state to a foreign jurisdiction.

365

366 For purposes of this sub-subparagraph, the term "foreign

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367 jurisdiction" means any jurisdiction outside of the United
368 States or any of its territories;

369 b. The nonresident purchaser, within 90 days after ~~from~~
370 the date of departure, provides the department with written
371 proof that the nonresident purchaser licensed, registered,
372 titled, or documented the boat or aircraft outside this ~~the~~
373 state. If such written proof is unavailable, within 90 days the
374 nonresident purchaser must ~~shall~~ provide proof that the
375 nonresident purchaser applied for such license, title,
376 registration, or documentation. The nonresident purchaser shall
377 forward to the department proof of title, license, registration,
378 or documentation upon receipt;

379 c. The nonresident purchaser, within 30 days after
380 removing the boat or aircraft from this state ~~Florida~~, furnishes
381 the department with proof of removal in the form of receipts for
382 fuel, dockage, slippage, tie-down, or hangaring from outside of
383 this state ~~Florida~~. The information so provided must clearly and
384 specifically identify the boat or aircraft;

385 d. The selling dealer, within 30 days after the date of
386 sale, provides to the department a copy of the sales invoice,
387 closing statement, bills of sale, and the original affidavit
388 signed by the nonresident purchaser affirming that the
389 nonresident purchaser qualifies for exemption from sales tax
390 pursuant to this subparagraph and attesting that the nonresident
391 purchaser will provide the documentation required to

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392 substantiate the exemption claimed under this subparagraph
393 ~~attesting that he or she has read the provisions of this~~
394 ~~section;~~

395 e. The seller makes a copy of the affidavit a part of his
396 or her record for as long as required by s. 213.35; and

397 f. Unless the nonresident purchaser of a boat of 5 net
398 tons of admeasurement or larger intends to remove the boat from
399 this state within 10 days after the date of purchase or when the
400 boat is repaired or altered, within 20 days after completion of
401 the repairs or alterations, the nonresident purchaser applies to
402 the selling dealer for a decal which authorizes 90 days after
403 the date of purchase for removal of the boat. The nonresident
404 purchaser of a qualifying boat may apply to the selling dealer
405 within 60 days after the date of purchase for an extension decal
406 that authorizes the boat to remain in this state for an
407 additional 90 days, but not more than a total of 180 days,
408 before the nonresident purchaser is required to pay the tax
409 imposed by this chapter. The department is authorized to issue
410 decals in advance to dealers. The number of decals issued in
411 advance to a dealer shall be consistent with the volume of the
412 dealer's past sales of boats which qualify under this sub-
413 subparagraph. The selling dealer or his or her agent shall mark
414 and affix the decals to qualifying boats in the manner
415 prescribed by the department, before delivery of the boat.

416 (I) The department is hereby authorized to charge dealers

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417 a fee sufficient to recover the costs of decals issued, except
418 the extension decal shall cost \$425.

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

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

424 (IV) The department is authorized to require dealers who
425 purchase decals to file reports with the department and may
426 prescribe all necessary records by rule. All such records are
427 subject to inspection by the department.

428 (V) Any dealer or his or her agent who issues a decal
429 falsely, fails to affix a decal, mismarks the expiration date of
430 a decal, or fails to properly account for decals will be
431 considered prima facie to have committed a fraudulent act to
432 evade the tax and will be liable for payment of the tax plus a
433 mandatory penalty of 200 percent of the tax, and shall be liable
434 for fine and punishment as provided by law for a conviction of a
435 misdemeanor of the first degree, as provided in s. 775.082 or s.
436 775.083.

437 (VI) Any nonresident purchaser of a boat who removes a
438 decal before permanently removing the boat from this ~~the~~ state,
439 or defaces, changes, modifies, or alters a decal in a manner
440 affecting its expiration date before its expiration, or who
441 causes or allows the same to be done by another, will be

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442 considered prima facie to have committed a fraudulent act to
443 evade the tax and will be liable for payment of the tax plus a
444 mandatory penalty of 200 percent of the tax, and shall be liable
445 for fine and punishment as provided by law for a conviction of a
446 misdemeanor of the first degree, as provided in s. 775.082 or s.
447 775.083.

448 (VII) The department is authorized to adopt rules
449 necessary to administer and enforce this subparagraph and to
450 publish the necessary forms and instructions.

451 (VIII) The department is hereby authorized to adopt
452 emergency rules pursuant to s. 120.54(4) to administer and
453 enforce ~~the provisions of~~ this subparagraph.

454
455 If the nonresident purchaser fails to remove the qualifying boat
456 from this state within the maximum 180 days after purchase or a
457 nonqualifying boat or an aircraft from this state within 10 days
458 after purchase or, when the boat or aircraft is repaired or
459 altered, within 20 days after completion of such repairs or
460 alterations, or permits the boat or aircraft to return to this
461 state within 6 months after ~~from~~ the date of departure, except
462 as provided in s. 212.08(7) (fff), or if the nonresident
463 purchaser fails to furnish the department with any of the
464 documentation required by this subparagraph within the
465 prescribed time period, the nonresident purchaser is ~~shall be~~
466 liable for use tax on the cost price of the boat or aircraft

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467 and, in addition thereto, payment of a penalty to the Department
468 of Revenue equal to the tax payable. This penalty shall be in
469 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
470 period following the sale of a qualifying boat tax-exempt to a
471 nonresident may not be tolled for any reason.

472 Section 9. Subsections (2) and (5) of section 212.13,
473 Florida Statutes, are amended, and subsection (7) is added to
474 that section, to read:

475 212.13 Records required to be kept; power to inspect;
476 audit procedure.—

477 (2)(a) Each dealer, as defined in this chapter, shall
478 secure, maintain, and keep as long as required by s. 213.35 a
479 complete record of tangible personal property or services
480 received, used, sold at retail, distributed or stored, leased or
481 rented by said dealer, together with invoices, bills of lading,
482 gross receipts from such sales, and other pertinent records and
483 papers as may be required by the department for the reasonable
484 administration of this chapter. All such records must be made
485 available to the department at reasonable times and places and
486 by reasonable means, including in an electronic format when so
487 kept by the dealer. Any dealer subject to this chapter who
488 violates this subsection commits a misdemeanor of the first
489 degree, punishable as provided in s. 775.082 or s. 775.083. If,
490 however, any subsequent offense involves intentional destruction
491 of such records with an intent to evade payment of or deprive

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492 the state of any tax revenues, such subsequent offense is a
493 felony of the third degree, punishable as provided in s. 775.082
494 or s. 775.083.

495 (b)1. As used in this paragraph, the term:

496 a. "Dealer" means a dealer, as defined in s.
497 212.06(2), who is licensed under chapter 561.

498 b. "Division" means the Division of Alcoholic
499 Beverages and Tobacco of the Department of Business and
500 Professional Regulation.

501 c. "Transferor" means an entity or person, licensed
502 under chapter 561, who sells and delivers alcoholic beverages
503 to a dealer for purposes of resale.

504 2. Each dealer must maintain records of all monthly
505 sales and all monthly purchases of alcoholic beverages and
506 produce such records for inspection by the department. If
507 during the course of an audit, the department makes a formal
508 demand for such records and a dealer fails to comply with
509 such a demand, the department may issue a written request
510 for such records to the dealer, allowing the dealer an
511 additional 20 days to provide the requested records or show
512 reasonable cause why the records cannot be produced. If the
513 dealer fails to produce the requested records or show
514 reasonable cause as to why the records cannot be produced,
515 the department may issue a notice of intent to suspend the
516 dealer's resale certificate. The dealer has 20 days to file

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517 a petition with the department challenging the proposed
518 action pursuant to s. 120.569. If the dealer fails to timely
519 file a petition or the department prevails in a proceeding
520 challenging the notice, the department shall suspend the
521 resale certificate.

522 3. If a dealer's resale certificate is suspended under
523 this subsection during the dealer's first sales and use tax
524 audit before the department, the dealer's failure to comply
525 is also deemed sufficient cause under s. 561.29(1) (a) for
526 the division to suspend the dealer's license and the
527 department shall promptly notify the dealer of such failure
528 and notify the division for appropriate action. The division
529 shall lift the suspension of the license and the department
530 shall lift the suspension of the resale certificate if the
531 dealer provides the necessary records to conduct the audit
532 before the department issues an estimated assessment; posts a
533 bond with the department in the amount of an estimated
534 assessment to ensure payment of the assessment; or fully pays
535 any tax, penalties, and interest owed.

536 4. If a dealer's resale certificate is suspended under
537 this subsection and the audit is not the dealer's first
538 sales and use tax audit before the department, such failure
539 is sufficient cause under s. 561.29(1) (a) for the division
540 to revoke the dealer's license and the department shall

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541 promptly notify the division and the dealer of such failure
542 for appropriate action by the division.

543 5. The department shall notify the division when a
544 dealer's resale certificate has been suspended and shall
545 publish a list of dealers whose resale certificates have
546 been suspended as authorized under s. 213.053(21). The
547 division shall include notice of such suspension in its
548 license verification database, or provide a link to the
549 department's published list from the division's license
550 verification page.

551 6. A transferor may not accept orders from or deliver
552 alcohol beverages to a dealer more than 7 days, inclusive of
553 any Saturday, Sunday, or legal holiday, after the date the
554 department publishes the list under subparagraph 5. that
555 identifies that the dealer's resale certificate has been
556 suspended.

557 7. A transferor who sells alcoholic beverages to a
558 dealer whose resale certificate has been suspended is not
559 responsible for any tax, penalty, or interest due if the
560 alcoholic beverages are delivered no more than 7 days,
561 inclusive of any Saturday, Sunday, or legal holiday, after
562 the date the department publishes the list under
563 subparagraph 5. that identifies that the dealer's resale
564 certificates has been suspended.

565 8. The department may adopt rules to implement this

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566 paragraph.

567 (5) (a) The department shall send written notification at
568 least 60 days before ~~prior to~~ the date an auditor is scheduled
569 to begin an audit, informing the taxpayer of the audit. The
570 department is not required to give 60 days' prior notification
571 of a forthcoming audit in any instance in which the taxpayer
572 requests an emergency audit.

573 (b) Such written notification must ~~shall~~ contain:

574 1. The approximate date on which the auditor is scheduled
575 to begin the audit.

576 2. A reminder that all of the records, receipts, invoices,
577 resale certificates, and related documentation of the taxpayer
578 must be made available to the auditor.

579 3. Any other requests or suggestions the department may
580 deem necessary.

581 (c) Only records, receipts, invoices, resale certificates,
582 and related documentation that ~~which~~ are available to the
583 auditor when such audit begins are ~~shall be~~ deemed acceptable
584 for the purposes of conducting such audit. A resale certificate
585 containing a date before ~~prior to~~ the date the audit commences
586 is ~~shall be~~ deemed acceptable documentation of the specific
587 transaction or transactions which occurred in the past, for the
588 purpose of conducting an audit.

589 (d) The provisions of this chapter concerning fraudulent
590 or improper records, receipts, invoices, resale certificates,

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591 and related documentation ~~shall~~ apply when conducting any audit.

592 (e) The requirement in paragraph (a) of 60 days' written
593 notification does not apply to the distress or jeopardy
594 situations referred to in s. 212.14 or s. 212.15.

595 (f) Once the notification required by paragraph (a) is
596 issued, the department, at any time, may respond to contact
597 initiated by a taxpayer to discuss the audit, and the taxpayer
598 may provide documentation or other information, electronically
599 or otherwise, to the department. The department may examine, at
600 any time, documentation and other information voluntarily
601 provided by the taxpayer, its representative, or other parties,
602 information already in the department's possession, or publicly
603 available information. Examination by the department of such
604 information does not commence an audit if the review takes place
605 within 60 days after the notice of intent to conduct an audit.
606 The requirement in paragraph (a) does not limit the department
607 from making initial contact with the taxpayer to confirm receipt
608 of the notification or to confirm the date that the audit will
609 begin. If the taxpayer has not previously waived the 60 day
610 notice period and believes the department commenced the audit
611 before the 61st day, the taxpayer must object in writing to the
612 department before an assessment is issued or the objection is
613 waived. If the objection is not waived and it is determined
614 during a formal or informal protest that the audit was commenced
615 before the 61st day after the notice of intent to audit was

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616 issued, the tolling period provided for in s. 213.345 shall be
617 considered lifted for the number of days equal to the difference
618 between the date the audit commenced and the 61st day from the
619 date of the department's notice of intent to audit.

620 (7) The department may adopt rules to administer this
621 section.

622 Section 10. Paragraph (a) of subsection (7) of section
623 212.14, Florida Statutes, is amended to read:

624 212.14 Departmental powers; hearings; distress warrants;
625 bonds; subpoenas and subpoenas duces tecum.—

626 (7)(a) For purposes of collection and enforcement of
627 taxes, penalties, and interest levied under this chapter, the
628 department may issue subpoenas or subpoenas duces tecum
629 compelling the attendance and testimony of witnesses and the
630 production of books, records, written materials, and
631 electronically recorded information. Subpoenas shall be issued
632 with the written and signed approval of the executive director
633 or his or her designee on written and sworn application by any
634 employee of the department. The application must set forth the
635 reason for the application, the name of the person subpoenaed,
636 the time and place of appearance of the witness, and a
637 description of any books, records, or electronically recorded
638 information to be produced, together with a statement by the
639 applicant that the department has unsuccessfully attempted other
640 reasonable means of securing information and that the testimony

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641 of the witness or the written or electronically recorded
642 materials sought in the subpoena are necessary for the
643 collection of taxes, penalty, or interest or the enforcement of
644 the taxes levied under this chapter. A subpoena must ~~shall~~ be
645 served in the manner provided by law and by the Florida Rules of
646 Civil Procedure and is ~~shall be~~ returnable only during regular
647 business hours and at least 20 calendar days after the date of
648 service of the subpoena. Any subpoena to which this subsection
649 applies must ~~shall~~ identify the taxpayer to whom the subpoena
650 relates and to whom the records pertain and must ~~shall~~ provide
651 other information to enable the person subpoenaed to locate the
652 records required under the subpoena. The department shall give
653 notice to the taxpayer to whom the subpoena relates within 3
654 days after ~~of~~ the day on which the service of the subpoena is
655 made. Within 14 days after service of the subpoena, the person
656 to whom the subpoena is directed may serve written objection to
657 inspection or copying of any of the designated materials. If
658 objection is made, the department is ~~shall~~ not be entitled to
659 inspect and copy the materials, except pursuant to an order of
660 the circuit court. If an objection is made, the department may
661 petition any circuit court for an order to comply with the
662 subpoena. The subpoena must ~~shall~~ contain a written notice of
663 the right to object to the subpoena. Every subpoena served upon
664 the witness or records custodian must be accompanied by a copy
665 of ~~the provisions of~~ this subsection. If a person refuses to

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666 obey a subpoena or subpoena duces tecum, the department may
667 apply to any circuit court of this state to enforce compliance
668 with the subpoena. Witnesses must ~~shall~~ be paid mileage and
669 witness fees as authorized for witnesses in civil cases. The
670 failure of a taxpayer to provide documents available to, or
671 required to be kept by, the taxpayer and requested by a subpoena
672 issued under this section creates a rebuttable presumption that
673 the resulting proposed final agency action by the department, as
674 to the requested documents, is correct and that the requested
675 documents not produced by the taxpayer would be adverse to the
676 taxpayer's position as to the proposed final agency action. If a
677 taxpayer fails to provide documents requested by a subpoena
678 issued under this section, the department may make an assessment
679 from an estimate based upon the best information then available
680 to the department for the taxable period of retail sales of the
681 taxpayer, together with any accrued interest and penalties. The
682 department shall inform the taxpayer of the reason for the
683 estimate and the information and methodology used to derive the
684 estimate. The assessment shall be considered prima facie correct
685 and the taxpayer shall have the burden of showing any error in
686 it. The presumption and authority to use estimates for the
687 purpose of assessment under this paragraph do not apply solely
688 because a taxpayer or the taxpayer's representative requests a
689 conference to negotiate the production of a sample of records
690 demanding by a subpoena.

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691 Section 11. Subsection (22) is added to section 213.015,
692 Florida Statutes, to read:

693 213.015 Taxpayer rights.—There is created a Florida
694 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
695 and property of Florida taxpayers are adequately safeguarded and
696 protected during tax assessment, collection, and enforcement
697 processes administered under the revenue laws of this state. The
698 Taxpayer's Bill of Rights compiles, in one document, brief but
699 comprehensive statements which explain, in simple, nontechnical
700 terms, the rights and obligations of the Department of Revenue
701 and taxpayers. Section 192.0105 provides additional rights
702 afforded to payors of property taxes and assessments. The rights
703 afforded taxpayers to ensure that their privacy and property are
704 safeguarded and protected during tax assessment and collection
705 are available only insofar as they are implemented in other
706 parts of the Florida Statutes or rules of the Department of
707 Revenue. The rights so guaranteed Florida taxpayers in the
708 Florida Statutes and the departmental rules are:

709 (22) (a) Florida's tax system is based on the principle of
710 voluntary compliance. The vast majority of taxpayers report
711 honestly and accurately requiring little or no intervention by
712 the department. Tax audits serve an important role in educating
713 taxpayers and encouraging voluntary compliance. The legislature
714 finds that fair and equal treatment of taxpayers during the

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715 audit process is equally critical to promoting voluntary
716 compliance and ensuring a sound system of taxation.
717 (b) The compliance determination workgroup is created
718 within the department. The workgroup shall be comprised of 8
719 members, including:
720 1. The Taxpayer Rights Advocate.
721 2. The Executive Director of the Department of Revenue or
722 his or her designee.
723 3. One person designated by the National Federation of
724 Independent Business in Florida.
725 4. The executive director of Florida TaxWatch or his or
726 her designee.
727 5. One person designated by Associated Industries of
728 Florida.
729 6. One person designated by the Florida Retail Federation.
730 7. One person designated by The Florida Bar practicing as
731 an attorney in the field of state taxation in this state.
732 8. One person designated by the Florida Institute of
733 Certified Public Accountants practicing as a certified public
734 accountant in the field of state taxation in this state.
735 (c) Each member appointed, except as specifically
736 identified, must be the owner or the person primarily
737 responsible for tax compliance for a business subject to
738 registration with the department for tax obligations under the
739 state's revenue laws. The members of the workgroup shall serve

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740 without compensation or reimbursement for any expenses incurred
741 except for department staff. The executive director of Florida
742 TaxWatch or his or her designee shall serve as the chair of the
743 workgroup. The executive director of the department or his or
744 her designee shall be a non-voting member.

745 (d) The workgroup shall analyze each statute, rule, or
746 department procedure related to the department's authority to
747 conduct audits and inspect records, with a focus on improving
748 communication and taxpayer compliance and reducing taxpayer
749 burden.

750 (e) The workgroup may provide findings, recommend proposed
751 legislation, or recommend procedural changes. The findings and
752 recommendations must be supported by the vote of a majority of
753 the workgroup members.

754 (f) The department may assign department staff and
755 resources to assist the workgroup as determined by the executive
756 director of the department. The workgroup may annually spend
757 funds appropriated to the department for the workgroup to
758 provide staffing and administrative expenses of the workgroup.

759 (g) No later than June 30, 2023, the workgroup shall
760 submit any proposed legislation or reports to the Governor and
761 Cabinet, the President of the Senate, and the Speaker of the
762 House of Representatives.

763 (h) This subsection shall be effective July 1, 2022, and
764 shall be repealed December 31, 2023.

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765 Section 12. Section 213.051, Florida Statutes, is amended
766 to read:

767 213.051 Service of subpoenas.—

768 (1) For the purpose of administering and enforcing ~~the~~
769 ~~provisions of~~ the revenue laws of this state, the executive
770 director of the Department of Revenue, or any of his or her
771 assistants designated in writing by the executive director, may
772 ~~shall be authorized to~~ serve subpoenas and subpoenas duces tecum
773 issued by the state attorney relating to investigations
774 concerning the taxes enumerated in s. 213.05.

775 (2) In addition to the procedures for service prescribed
776 by chapter 48, the department may serve subpoenas it issues
777 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735
778 upon any business registered with the department at the address
779 on file with the department if it received correspondence from
780 the business from that address within 30 days before a subpoena
781 is issued or the address that is listed with the Department of
782 State Division of Corporations as a principal or business
783 address. If a business's address is not in this state, service
784 is made upon proof of delivery by certified or registered mail
785 or under the notice provisions of s. 213.0537.

786 Section 13. Subsections (21) and (22) of section 213.053,
787 Florida Statutes, are renumbered as subsections (22) and (23),
788 respectively, and subsection (21) is added to that section, to
789 read:

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790 213.053 Confidentiality and information sharing.—
791 (21) (a) The department may publish a list of dealers whose
792 resale certificates have been suspended pursuant to s.
793 212.13(2) (b). The list may contain the name of the dealer,
794 including the name under which the dealer does business; the
795 address of the dealer; the dealer's employer identification
796 number or other taxpayer identification number; and the date on
797 which the dealer was added to the list.
798 (b) The department shall update the list daily as needed
799 to reflect additions to and deletions from the list.
800 (c) The department may adopt rules to administer this
801 subsection.

802 Section 14. Section 213.06, Florida Statutes, is amended,
803 to read:

804 213.06 Rules of department; circumstances requiring
805 emergency rules.—

806 (1) The Department of Revenue may ~~has the authority to~~
807 adopt rules pursuant to ss. 120.536(1) and 120.54 to implement
808 provisions of the revenue laws.

809 (2) The executive director of the department may adopt
810 emergency rules pursuant to s. 120.54 on behalf of the
811 department when the effective date of a legislative change
812 occurs sooner than 120 ~~60~~ days after the close of a legislative
813 session in which enacted or after the governor approves or fails
814 to veto the legislative change, whichever is later, and the

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815 change affects a tax rate or a collection or reporting procedure
816 which affects a substantial number of dealers or persons subject
817 to the tax change or procedure. The Legislature finds that such
818 circumstances qualify as an exception to the prerequisite of a
819 finding of immediate danger to the public health, safety, or
820 welfare as set forth in s. 120.54(4)(a) and qualify as
821 circumstances requiring an emergency rule. Emergency rules
822 adopted under this subsection are exempt from s. 120.54(4)(c),
823 remain in effect for 6 months or until replaced by rules adopted
824 under the nonemergency rulemaking procedures of the
825 Administrative Procedure Act, and may be renewed for no more
826 than 3 additional 6 month periods during the pendency of
827 procedures to adopt permanent rules addressing the subject of
828 the emergency rules.

829 (3) The grants of rulemaking authority in subsections (1)
830 and (2) are sufficient to allow the department to adopt rules
831 implementing all revenue laws administered by the department.
832 Each revenue law administered by the department is an enabling
833 statute authorizing the department to implement it, regardless
834 of whether the enabling statute contains its own grant of
835 rulemaking authority.

836 Section 15. Paragraph (b) of subsection (1) and paragraph
837 (a) of subsection (3) of section 213.21, Florida Statutes, are
838 amended, and subsections (11) and (12) are added to that
839 section, to read:

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840 213.21 Informal conferences; compromises.—

841 (1)(b) The statute of limitations upon the issuance of
842 ~~final~~ assessments and the period for filing a claim for refund
843 as required by s. 215.26(2) for any transactions occurring
844 during the audit period shall be tolled during the period in
845 which the taxpayer is engaged in a procedure under this section.

846 (3)(a) A taxpayer's liability for any tax or interest
847 specified in s. 72.011(1) may be compromised by the department
848 upon the grounds of doubt as to liability for or collectibility
849 of such tax or interest. A taxpayer's liability for interest
850 under any of the chapters specified in s. 72.011(1) shall be
851 settled or compromised in whole or in part whenever or to the
852 extent that the department determines that the delay in the
853 determination of the amount due is attributable to the action or
854 inaction of the department. A taxpayer's liability for penalties
855 under any of the chapters specified in s. 72.011(1) that are
856 greater than 25 percent of the tax must ~~may~~ be settled or
857 compromised if ~~it is determined by~~ the department determines
858 that the noncompliance is not due to ~~reasonable cause and not to~~
859 willful negligence, willful neglect, or fraud. In addition, a
860 taxpayer's liability for penalties under any of the chapters
861 specified in s. 72.011(1) up to and including 25 percent of the
862 tax may be settled or compromised if the department determines
863 that reasonable cause exists and the penalties greater than 25
864 percent of the tax were compromised because the noncompliance is

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865 not due to willful negligence, willful neglect, or fraud. There
866 is a rebuttable presumption that a taxpayer's noncompliance is
867 due to willful negligence, willful neglect, or fraud when
868 adequate records as requested by the department are not provided
869 to the department before assessment is issued. The presumption
870 may be rebutted by a showing of reasonable cause why adequate
871 records as requested were not provided or were unavailable to
872 the taxpayer. The facts and circumstances are subject to de novo
873 review ~~to determine the existence of reasonable cause~~ in any
874 administrative proceeding or judicial action challenging an
875 assessment of penalty under any of the chapters specified in s.
876 72.011(1). A taxpayer who establishes reasonable reliance on the
877 written advice issued by the department to the taxpayer ~~is will~~
878 ~~be~~ deemed to have shown reasonable cause for the noncompliance.
879 ~~In addition, a taxpayer's liability for penalties under any of~~
880 ~~the chapters specified in s. 72.011(1) in excess of 25 percent~~
881 ~~of the tax shall be settled or compromised if the department~~
882 ~~determines that the noncompliance is due to reasonable cause and~~
883 ~~not to willful negligence, willful neglect, or fraud.~~ The
884 department shall maintain records of all compromises, and the
885 records shall state the basis for the compromise. The records of
886 compromise under this paragraph are ~~shall~~ not ~~be~~ subject to
887 disclosure pursuant to s. 119.07(1) and are ~~shall be~~ considered
888 confidential information governed by ~~the provisions of~~ s.
889 213.053.

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890 (11) Following the expiration of time for a taxpayer to
891 challenge an assessment or denial of a refund as provided in s.
892 72.011, the department may consider a request to settle or
893 compromise any tax, interest, penalty, or other liability under
894 this section if the taxpayer demonstrates that the failure to
895 initiate a timely challenge was due to a qualified event that
896 directly impacted compliance with that section. For purposes of
897 this subsection, a qualified event is limited to the occurrence
898 of events during an audit or the expired protest period which
899 were beyond the control of the taxpayer, including, but not
900 limited to, the death or life-threatening injury or illness of
901 the taxpayer or an immediate family member of the taxpayer; the
902 death or life-threatening injury or illness of the responsible
903 party that controlled, managed, or directed the affected
904 business entity; acts of war or terrorism; natural disasters;
905 fire; or other catastrophic loss. The department may not
906 consider a request received more than 180 days after the
907 expiration of time allowed under s. 72.011.

908 (12) Any decision by the department regarding a taxpayer's
909 request to compromise or settle a liability under this section
910 is not a final order subject to review under chapter 120.

911 Section 16. Section 213.34, Florida Statutes, is amended
912 to read:

913 213.34 Authority to audit.—

914 (1) The Department of Revenue ~~may shall have the authority~~

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915 ~~to~~ audit and examine the accounts, books, or records of all
916 persons ~~who are~~ subject to a revenue law made applicable to this
917 chapter, or otherwise placed under the control and
918 administration of the department, for the purpose of
919 ascertaining the correctness of any return which has been filed
920 or payment which has been made, or for the purpose of making a
921 return where none has been made.

922 (2) The department, or its duly authorized agents, may
923 inspect such books and records necessary to ascertain a
924 taxpayer's compliance with the revenue laws of this state,
925 provided that the department's power to make an assessment or
926 grant a refund has not terminated under s. 95.091(3).

927 (a) During the course of an audit, but before an
928 assessment other than a jeopardy assessment is issued, the
929 department shall issue to the taxpayer a notice explaining the
930 audit findings. No later than 30 days after the notice is
931 issued, the taxpayer may request an exit conference in writing
932 at a mutually agreeable date and time with the department's
933 audit staff to discuss the audit findings. The exit conference
934 must be conducted no later than 30 days after the taxpayer
935 requests the conference, unless the taxpayer and the department
936 enter into an agreement to extend the audit tolling period
937 pursuant to s. 213.23. The taxpayer shall be given an
938 opportunity at or before the exit conference to provide
939 additional information and documents to the department to rebut

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940 the audit findings. Upon the mutual written agreement between
941 the department and the taxpayer to extend the audit tolling
942 period pursuant to s. 213.23, the exit conference may be
943 continued to allow the taxpayer additional time to provide
944 information and documents to the department. The department
945 shall review any information provided by the taxpayer and, if
946 the department revises the audit findings, a copy of the revised
947 audit findings must be provided to the taxpayer. Such revision
948 of the audit findings does not provide a right to any additional
949 conference.

950 (b) If an exit conference is timely requested in writing,
951 the limitations in s. 95.091(3) are tolled an additional 60
952 days. If the department fails to offer a taxpayer the
953 opportunity to hold an exit conference despite a timely written
954 request, the limitations period in s. 95.091(3) shall not be
955 tolled for the additional 60 days. If the assessment is issued
956 outside of the limitations period, the assessment shall be
957 reduced by the amount of those taxes, penalties, and interest
958 for reporting periods outside of the limitations period, as
959 modified by any other tolling or extension provisions.

960 (c) If a request for an exit conference is not timely
961 made, the right to a conference is waived. A taxpayer may also
962 affirmatively waive its right to an exit conference. Failure to
963 hold an exit conference does not preclude the department from
964 issuing an assessment.

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965 (d) The department may adopt rules to implement this
966 subsection.

967 (3) The department may correct by credit or refund any
968 overpayment of tax, penalty, or interest revealed by an audit
969 and shall make assessment of any deficiency in tax, penalty, or
970 interest determined to be due.

971 (4) Notwithstanding ~~the provisions of~~ s. 215.26, the
972 department shall offset the overpayment of any tax during an
973 audit period against a deficiency of any tax, penalty, or
974 interest determined to be due during the same audit period.

975 (5) After application of subsection (4), if the
976 department's audit finds that the tax paid is more than the
977 correct amount, the department shall refund the overpayment that
978 is within the applicable period provided by s. 215.26. Such
979 action by the department does not prevent a taxpayer from
980 challenging the amount of the refund pursuant to chapters 72 and
981 120 or applying for a refund of additional tax within the
982 applicable period.

983 Section 17. Subsections (1), (3), and (6) of section
984 213.67, Florida Statutes, are amended to read:

985 213.67 Garnishment.—

986 (1) If a person is delinquent in the payment of any taxes,
987 penalties, ~~and~~ interest, additional daily accrued interest,
988 costs, and fees owed to the department, the executive director
989 or his or her designee may give notice of the amount of such

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990 delinquency by certified or registered mail, by personal
991 service, or by electronic means, including, but not limited to,
992 facsimile transmissions, electronic data interchange, or use of
993 the Internet, to all persons having in their possession or under
994 their control any credits or personal property, exclusive of
995 wages, belonging to the delinquent taxpayer, or owing any debts
996 to such delinquent taxpayer at the time of receipt by them of
997 such notice. Thereafter, any person ~~who has been~~ notified may
998 not transfer or make any other disposition of such credits,
999 other personal property, or debts until the executive director
1000 or his or her designee consents to a transfer or disposition or
1001 until 60 days after the receipt of such notice. However, the
1002 credits, other personal property, or debts that exceed the
1003 delinquent amount stipulated in the notice are not subject to
1004 this section, wherever held, if the taxpayer does not have a
1005 prior history of tax delinquencies. If during the effective
1006 period of the notice to withhold, any person so notified makes
1007 any transfer or disposition of the property or debts required to
1008 be withheld under this section, he or she is liable to the state
1009 for any indebtedness owed to the department by the person with
1010 respect to whose obligation the notice was given to the extent
1011 of the value of the property or the amount of the debts thus
1012 transferred or paid if, solely by reason of such transfer or
1013 disposition, the state is unable to recover the indebtedness of
1014 the person with respect to whose obligation the notice was

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1015 given. If the delinquent taxpayer contests the intended levy in
1016 circuit court or under chapter 120, the notice under this
1017 section remains effective until that final resolution of the
1018 contest. Any financial institution receiving such notice
1019 maintains ~~will maintain~~ a right of setoff for any transaction
1020 involving a debit card occurring on or before the date of
1021 receipt of such notice.

1022 (3) During the last 30 days of the 60-day period set forth
1023 in subsection (1), the executive director or his or her designee
1024 may levy upon such credits, other personal property, or debts.
1025 The levy must be accomplished by delivery of a notice of levy by
1026 certified or registered mail, by personal service, or by secure
1027 electronic means. Upon receipt of the notice of levy, ~~which~~ the
1028 person possessing the credits, other personal property, or debts
1029 shall transfer them to the department or pay to the department
1030 the amount owed to the delinquent taxpayer.

1031 (6) (a) Levy may be made under subsection (3) upon credits,
1032 other personal property, or debt of any person with respect to
1033 any unpaid tax, penalties, ~~and~~ interest, additional daily
1034 accrued interest, costs, and fees only after the executive
1035 director or his or her designee has notified such person in
1036 writing of the intention to make such levy.

1037 (b) No less than 30 days before the day of the levy, the
1038 notice of intent to levy required under paragraph (a) must ~~shall~~
1039 be given in person or sent by certified or registered mail to

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1040 the person's last known address.

1041 (c) The notice required in paragraph (a) must include a
1042 brief statement that sets forth in simple and nontechnical
1043 terms:

1044 1. The provisions of this section relating to levy and
1045 sale of property;

1046 2. The procedures applicable to the levy under this
1047 section;

1048 3. The administrative and judicial appeals available to
1049 the taxpayer with respect to such levy and sale, and the
1050 procedures relating to such appeals; and

1051 4. Any ~~The alternatives, if any,~~ available to taxpayers
1052 which could prevent levy on the property.

1053 Section 18. Section 213.345, Florida Statutes, is amended
1054 to read:

1055 213.345 Tolling of periods during an audit.—The
1056 limitations in s. 95.091(3) and the period for filing a claim
1057 for refund as required by s. 215.26(2) are ~~shall be~~ tolled for a
1058 period of 1 year if the Department of Revenue has, on or after
1059 July 1, 1999, issued a notice of intent to conduct an audit or
1060 investigation of the taxpayer's account within the applicable
1061 period of time. The 1-year period is tolled upon receipt of
1062 written objections to the subpoena and for the entire pendency
1063 of any action that seeks an order to enforce compliance with or
1064 to challenge any subpoena issued by the department compelling

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1065 the attendance and testimony of witnesses and the production of
1066 books, records, written materials, and electronically recorded
1067 information. The department must commence an audit within 120
1068 days after it issues a notice of intent to conduct an audit,
1069 unless the taxpayer requests a delay. If the taxpayer does not
1070 request a delay and the department does not begin the audit
1071 within 120 days after issuing the notice, the tolling period
1072 terminates ~~shall terminate~~ unless the taxpayer and the
1073 department enter into an agreement to extend the period pursuant
1074 to s. 213.23. If the department issues a notice explaining audit
1075 findings under s. 213.34(2) (a) based on an estimate because the
1076 taxpayer has failed or refuses to provide records, the audit
1077 will be deemed to have commenced for purposes of this section.
1078 In the event the department issues an assessment beyond the
1079 tolling period, the assessment will be considered late and the
1080 assessment shall be reduced by the amount of those taxes,
1081 penalties, and interest for reporting periods outside of the
1082 limitations period, as modified by any other tolling or
1083 extension provisions.

1084 Section 19. Section 220.42, Florida Statutes, is amended
1085 to read:

1086 220.42 Methods of accounting.—

1087 (1) For purposes of this code, a taxpayer's method of
1088 accounting must ~~shall~~ be the same as such taxpayer's method of
1089 accounting for federal income tax purposes, ~~except as provided~~

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1090 ~~in subsection (3)~~. If no method of accounting has been regularly
1091 used by a taxpayer, net income for purposes of this code must
1092 ~~shall~~ be computed by the such method that ~~as in the opinion of~~
1093 the department determines most fairly reflects income.

1094 (2) If a taxpayer's method of accounting is changed for
1095 federal income tax purposes, the taxpayer's method of accounting
1096 for purposes of this code must ~~shall~~ be similarly changed.

1097 ~~(3) Any taxpayer which has elected for federal income tax~~
1098 ~~purposes to report any portion of its income on the completed~~
1099 ~~contract method of accounting under Treasury Regulation 1.451-~~
1100 ~~3(b)(2) may elect to return the income so reported on the~~
1101 ~~percentage of completion method of accounting under Treasury~~
1102 ~~Regulation 1.451-3(b)(1), provided the taxpayer regularly~~
1103 ~~maintains its books of account and reports to its shareholders~~
1104 ~~on the percentage of completion method. The election provided by~~
1105 ~~this subsection shall be allowed only if it is made, in such~~
1106 ~~manner as the department may prescribe, not later than the due~~
1107 ~~date, including any extensions thereof, for filing a return for~~
1108 ~~the taxpayer's first taxable year under this code in which a~~
1109 ~~portion of its income is returned on the completed contract~~
1110 ~~method of accounting for federal tax purposes. An election made~~
1111 ~~pursuant to this subsection shall apply to all subsequent~~
1112 ~~taxable years of the taxpayers unless the department consents in~~
1113 ~~writing to its revocation.~~

1114 Section 20. Subsection (4) is added to section 220.735,

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1115 Florida Statutes, to read:

1116 220.735 Production of witnesses and records.—

1117 (4) The failure of a taxpayer to provide documents
1118 available to, or required to be kept by, the taxpayer and
1119 requested by a subpoena issued under this section creates a
1120 rebuttable presumption that the resulting proposed final agency
1121 action by the department, as to the requested documents, is
1122 correct and that the requested documents not produced by the
1123 taxpayer would be adverse to the taxpayer's position as to the
1124 proposed final agency action. If a taxpayer fails to provide
1125 documents requested by a subpoena issued under this section, the
1126 department may determine the amount of tax due according to its
1127 best judgement and may issue a notice of deficiency to the
1128 taxpayer, setting forth the amount of tax, interest, and any
1129 penalties proposed to be assessed. The department must inform
1130 the taxpayer of the reason for the estimate and the information
1131 and methodology used to derive the estimate. The assessment
1132 shall be considered prima facie correct and the taxpayer shall
1133 have the burden of showing any error in it.

1134 Section 21. Paragraph (e) of subsection (3) of section
1135 443.131, Florida Statutes, is amended to read:

1136 443.131 Contributions.—

1137 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
1138 EXPERIENCE.—

1139 (e) *Assignment of variations from the standard rate.*—

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1140 1. As used in this paragraph, the terms "total benefit
1141 payments," "benefits paid to an individual," and "benefits
1142 charged to the employment record of an employer" mean the amount
1143 of benefits paid to individuals multiplied by:

- 1144 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.
1145 b. For benefits paid during the period beginning on July
1146 1, 2007, and ending March 31, 2011, 0.90.
1147 c. For benefits paid after March 31, 2011, 1.
1148 d. For benefits paid during the period beginning April 1,
1149 2020, and ending December 31, 2020, 0.
1150 e. For benefits paid during the period beginning January
1151 1, 2021, and ending June 30, 2021, 1, except as otherwise
1152 adjusted in accordance with paragraph (f).

1153 2. For the calculation of contribution rates effective
1154 January 1, 2012, and thereafter:

- 1155 a. The tax collection service provider shall assign a
1156 variation from the standard rate of contributions for each
1157 calendar year to each eligible employer. In determining the
1158 contribution rate, varying from the standard rate to be assigned
1159 each employer, adjustment factors computed under sub-sub-
1160 subparagraphs (I)-(IV) are added to the benefit ratio. This
1161 addition shall be accomplished in two steps by adding a variable
1162 adjustment factor and a final adjustment factor. The sum of
1163 these adjustment factors computed under sub-sub-subparagraphs
1164 (I)-(IV) shall first be algebraically summed. The sum of these

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1165 adjustment factors shall next be divided by a gross benefit
1166 ratio determined as follows: Total benefit payments for the 3-
1167 year period described in subparagraph (b)3. are charged to
1168 employers eligible for a variation from the standard rate, minus
1169 excess payments for the same period, divided by taxable payroll
1170 entering into the computation of individual benefit ratios for
1171 the calendar year for which the contribution rate is being
1172 computed. The ratio of the sum of the adjustment factors
1173 computed under sub-sub-subparagraphs (I)-(IV) to the gross
1174 benefit ratio is multiplied by each individual benefit ratio
1175 that is less than the maximum contribution rate to obtain
1176 variable adjustment factors; except that if the sum of an
1177 employer's individual benefit ratio and variable adjustment
1178 factor exceeds the maximum contribution rate, the variable
1179 adjustment factor is reduced in order for the sum to equal the
1180 maximum contribution rate. The variable adjustment factor for
1181 each of these employers is multiplied by his or her taxable
1182 payroll entering into the computation of his or her benefit
1183 ratio. The sum of these products is divided by the taxable
1184 payroll of the employers who entered into the computation of
1185 their benefit ratios. The resulting ratio is subtracted from the
1186 sum of the adjustment factors computed under sub-sub-
1187 subparagraphs (I)-(IV) to obtain the final adjustment factor.
1188 The variable adjustment factors and the final adjustment factor
1189 must be computed to five decimal places and rounded to the

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1190 fourth decimal place. This final adjustment factor is added to
1191 the variable adjustment factor and benefit ratio of each
1192 employer to obtain each employer's contribution rate. An
1193 employer's contribution rate may not, however, be rounded to
1194 less than 0.1 percent. Regardless of whether subparagraph 5. is
1195 repealed as provided in subparagraph 6., in determining the
1196 contribution rate for rates effective January 1, 2021, through
1197 December 31, 2025, varying from the standard rate that would
1198 otherwise ~~to~~ be assigned, the computation shall exclude any
1199 benefit that is excluded by the multipliers under subparagraph
1200 (b)2. and subparagraph 1. and ~~The computation of the~~
1201 ~~contribution rate, varying from the standard rate to be~~
1202 ~~assigned,~~ shall also exclude any benefit paid as a result of a
1203 governmental order related to COVID-19 to close or reduce
1204 capacity of a business before the date of the repeal. In
1205 addition, the contribution rate for the 2021 and 2022 calendar
1206 years shall be calculated without the application of the
1207 positive adjustment factor in sub-sub-subparagraph (III).

1208 (I) An adjustment factor for noncharge benefits is
1209 computed to the fifth decimal place and rounded to the fourth
1210 decimal place by dividing the amount of noncharge benefits
1211 during the 3-year period described in subparagraph (b)3. by the
1212 taxable payroll of employers eligible for a variation from the
1213 standard rate who have a benefit ratio for the current year
1214 which is less than the maximum contribution rate. For purposes

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1215 of computing this adjustment factor, the taxable payroll of
1216 these employers is the taxable payrolls for the 3 years ending
1217 June 30 of the current calendar year as reported to the tax
1218 collection service provider by September 30 of the same calendar
1219 year. As used in this sub-sub-subparagraph, the term "noncharge
1220 benefits" means benefits paid to an individual, as adjusted
1221 pursuant to subparagraph (b)2. and subparagraph 1., from the
1222 Unemployment Compensation Trust Fund which were not charged to
1223 the employment record of any employer, but excluding any benefit
1224 paid as a result of a governmental order related to COVID-19 to
1225 close or reduce capacity of a business.

1226 (II) An adjustment factor for excess payments is computed
1227 to the fifth decimal place, and rounded to the fourth decimal
1228 place by dividing the total excess payments during the 3-year
1229 period described in subparagraph (b)3. by the taxable payroll of
1230 employers eligible for a variation from the standard rate who
1231 have a benefit ratio for the current year which is less than the
1232 maximum contribution rate. For purposes of computing this
1233 adjustment factor, the taxable payroll of these employers is the
1234 same figure used to compute the adjustment factor for noncharge
1235 benefits under sub-sub-subparagraph (I). As used in this sub-
1236 subparagraph, the term "excess payments" means the amount of
1237 benefits charged to the employment record of an employer, as
1238 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,
1239 during the 3-year period described in subparagraph (b)3., but

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1240 excluding any benefit paid as a result of a governmental order
1241 related to COVID-19 to close or reduce capacity of a business,
1242 less the product of the maximum contribution rate and the
1243 employer's taxable payroll for the 3 years ending June 30 of the
1244 current calendar year as reported to the tax collection service
1245 provider by September 30 of the same calendar year. As used in
1246 this sub-sub-subparagraph, the term "total excess payments"
1247 means the sum of the individual employer excess payments for
1248 those employers that were eligible for assignment of a
1249 contribution rate different from the standard rate.

1250 (III) With respect to computing a positive adjustment
1251 factor:

1252 (A) Beginning January 1, 2012, if the balance of the
1253 Unemployment Compensation Trust Fund on September 30 of the
1254 calendar year immediately preceding the calendar year for which
1255 the contribution rate is being computed is less than 4 percent
1256 of the taxable payrolls for the year ending June 30 as reported
1257 to the tax collection service provider by September 30 of that
1258 calendar year, a positive adjustment factor shall be computed.
1259 The positive adjustment factor is computed annually to the fifth
1260 decimal place and rounded to the fourth decimal place by
1261 dividing the sum of the total taxable payrolls for the year
1262 ending June 30 of the current calendar year as reported to the
1263 tax collection service provider by September 30 of that calendar
1264 year into a sum equal to one-fifth of the difference between the

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1265 balance of the fund as of September 30 of that calendar year and
1266 the sum of 5 percent of the total taxable payrolls for that
1267 year. The positive adjustment factor remains in effect for
1268 subsequent years until the balance of the Unemployment
1269 Compensation Trust Fund as of September 30 of the year
1270 immediately preceding the effective date of the contribution
1271 rate equals or exceeds 4 percent of the taxable payrolls for the
1272 year ending June 30 of the current calendar year as reported to
1273 the tax collection service provider by September 30 of that
1274 calendar year.

1275 (B) Beginning January 1, 2018, and for each year
1276 thereafter, the positive adjustment shall be computed by
1277 dividing the sum of the total taxable payrolls for the year
1278 ending June 30 of the current calendar year as reported to the
1279 tax collection service provider by September 30 of that calendar
1280 year into a sum equal to one-fourth of the difference between
1281 the balance of the fund as of September 30 of that calendar year
1282 and the sum of 5 percent of the total taxable payrolls for that
1283 year. The positive adjustment factor remains in effect for
1284 subsequent years until the balance of the Unemployment
1285 Compensation Trust Fund as of September 30 of the year
1286 immediately preceding the effective date of the contribution
1287 rate equals or exceeds 4 percent of the taxable payrolls for the
1288 year ending June 30 of the current calendar year as reported to
1289 the tax collection service provider by September 30 of that

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1290 calendar year.

1291 (IV) If, beginning January 1, 2015, and each year
1292 thereafter, the balance of the Unemployment Compensation Trust
1293 Fund as of September 30 of the year immediately preceding the
1294 calendar year for which the contribution rate is being computed
1295 exceeds 5 percent of the taxable payrolls for the year ending
1296 June 30 of the current calendar year as reported to the tax
1297 collection service provider by September 30 of that calendar
1298 year, a negative adjustment factor must be computed. The
1299 negative adjustment factor shall be computed annually beginning
1300 on January 1, 2015, and each year thereafter, to the fifth
1301 decimal place and rounded to the fourth decimal place by
1302 dividing the sum of the total taxable payrolls for the year
1303 ending June 30 of the current calendar year as reported to the
1304 tax collection service provider by September 30 of the calendar
1305 year into a sum equal to one-fourth of the difference between
1306 the balance of the fund as of September 30 of the current
1307 calendar year and 5 percent of the total taxable payrolls of
1308 that year. The negative adjustment factor remains in effect for
1309 subsequent years until the balance of the Unemployment
1310 Compensation Trust Fund as of September 30 of the year
1311 immediately preceding the effective date of the contribution
1312 rate is less than 5 percent, but more than 4 percent of the
1313 taxable payrolls for the year ending June 30 of the current
1314 calendar year as reported to the tax collection service provider

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1315 by September 30 of that calendar year. The negative adjustment
1316 authorized by this section is suspended in any calendar year in
1317 which repayment of the principal amount of an advance received
1318 from the federal Unemployment Compensation Trust Fund under 42
1319 U.S.C. s. 1321 is due to the Federal Government.

1320 (V) The maximum contribution rate that may be assigned to
1321 an employer is 5.4 percent, except employers participating in an
1322 approved short-time compensation plan may be assigned a maximum
1323 contribution rate that is 1 percent greater than the maximum
1324 contribution rate for other employers in any calendar year in
1325 which short-time compensation benefits are charged to the
1326 employer's employment record.

1327 (VI) As used in this subsection, "taxable payroll" shall
1328 be determined by excluding any part of the remuneration paid to
1329 an individual by an employer for employment during a calendar
1330 year in excess of the first \$7,000. Beginning January 1, 2012,
1331 "taxable payroll" shall be determined by excluding any part of
1332 the remuneration paid to an individual by an employer for
1333 employment during a calendar year as described in s.

1334 443.1217(2). For the purposes of the employer rate calculation
1335 that will take effect in January 1, 2012, and in January 1,
1336 2013, the tax collection service provider shall use the data
1337 available for taxable payroll from 2009 based on excluding any
1338 part of the remuneration paid to an individual by an employer
1339 for employment during a calendar year in excess of the first

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1340 \$7,000, and from 2010 and 2011, the data available for taxable
1341 payroll based on excluding any part of the remuneration paid to
1342 an individual by an employer for employment during a calendar
1343 year in excess of the first \$8,500.

1344 b. If the transfer of an employer's employment record to
1345 an employing unit under paragraph (g) which, before the
1346 transfer, was an employer, the tax collection service provider
1347 shall recompute a benefit ratio for the successor employer based
1348 on the combined employment records and reassign an appropriate
1349 contribution rate to the successor employer effective on the
1350 first day of the calendar quarter immediately after the
1351 effective date of the transfer.

1352 3. The tax collection service provider shall reissue rates
1353 for the 2021 calendar year. However, an employer shall continue
1354 to timely file its employer's quarterly reports and pay the
1355 contributions due in a timely manner in accordance with the
1356 rules of the Department of Economic Opportunity. The Department
1357 of Revenue shall post the revised rates on its website to enable
1358 employers to securely review the revised rates. For
1359 contributions for the first quarter of the 2021 calendar year,
1360 if any employer remits to the tax collection service provider an
1361 amount in excess of the amount that would be due as calculated
1362 pursuant to this paragraph, the tax collection service provider
1363 shall refund the excess amount from the amount erroneously
1364 collected. Notwithstanding s. 443.141(6), refunds issued through

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1365 August 31, 2021, for first quarter 2021 contributions must be
1366 paid from the General Revenue Fund.

1367 4. The tax collection service provider shall calculate and
1368 assign contribution rates effective January 1, 2022, through
1369 December 31, 2022, excluding any benefit charge that is excluded
1370 by the multipliers under subparagraph (b)2. and subparagraph 1.;
1371 without the application of the positive adjustment factor in
1372 sub-sub-subparagraph 2.a.(III); and without the inclusion of any
1373 benefit charge directly related to COVID-19 as a result of a
1374 governmental order to close or reduce capacity of a business, as
1375 determined by the Department of Economic Opportunity, for each
1376 employer ~~who is~~ eligible for a variation from the standard rate
1377 pursuant to paragraph (d). The Department of Economic
1378 Opportunity shall provide the tax collection service provider
1379 with all necessary benefit charge information by August 1, 2021,
1380 including specific information for adjustments related to COVID-
1381 19 charges resulting from a governmental order to close or
1382 reduce capacity of a business, to enable the tax collection
1383 service provider to calculate and issue tax rates effective
1384 January 1, 2022. The tax collection service provider shall
1385 calculate and post rates for the 2022 calendar year by March 1,
1386 2022.

1387 5. Subject to subparagraph 6., the tax collection service
1388 provider shall calculate and assign contribution rates effective
1389 January 1, 2023, through December 31, 2025, excluding any

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1390 benefit charge that is excluded by the multipliers under
1391 subparagraph (b)2. and subparagraph 1.; without the application
1392 of the positive adjustment factor in sub-sub-subparagraph
1393 2.a.(III); and without the inclusion of any benefit charge
1394 directly related to COVID-19 as a result of a governmental order
1395 to close or reduce capacity of a business, as determined by the
1396 Department of Economic Opportunity, for each employer ~~who is~~
1397 eligible for a variation from the standard rate pursuant to
1398 paragraph (d). The Department of Economic Opportunity shall
1399 provide the tax collection service provider with all necessary
1400 benefit charge information by August 1 of each year, including
1401 specific information for adjustments related to COVID-19 charges
1402 resulting from a governmental order to close or reduce capacity
1403 of a business, to enable the tax collection service provider to
1404 calculate and issue tax rates effective the following January.

1405 6. If the balance of the Unemployment Compensation Trust
1406 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph
1407 5. is repealed for rates effective the following years. The
1408 Office of Economic and Demographic Research shall advise the tax
1409 collection service provider of the balance of the trust fund on
1410 June 30 by August 1 of that year. After the repeal of
1411 subparagraph 5. and notwithstanding the dates specified in that
1412 subparagraph, the tax collection service provider shall
1413 calculate and assign contribution rates for each subsequent
1414 calendar year as otherwise provided in this section.

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1415 Section 22. Paragraph (a) of subsection (9) of section
1416 443.171, Florida Statutes, is amended to read:

1417 443.171 Department of Economic Opportunity and commission;
1418 powers and duties; records and reports; proceedings; state-
1419 federal cooperation.-

1420 (9) STATE-FEDERAL COOPERATION.-

1421 (a)1. In the administration of this chapter, the
1422 Department of Economic Opportunity and its tax collection
1423 service provider shall cooperate with the United States
1424 Department of Labor to the fullest extent consistent with this
1425 chapter and shall take those actions, through the adoption of
1426 appropriate rules, administrative methods, and standards,
1427 necessary to secure for this state all advantages available
1428 under the provisions of federal law relating to reemployment
1429 assistance.

1430 2. In the administration of the provisions in s. 443.1115,
1431 which are enacted to conform with the Federal-State Extended
1432 Unemployment Compensation Act of 1970, the department shall take
1433 those actions necessary to ensure that those provisions are
1434 interpreted and applied to meet the requirements of the federal
1435 act as interpreted by the United States Department of Labor and
1436 to secure for this state the full reimbursement of the federal
1437 share of extended benefits paid under this chapter which is
1438 reimbursable under the federal act.

1439 3. The department and its tax collection service provider

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1440 shall comply with the regulations of the United States
1441 Department of Labor relating to the receipt or expenditure by
1442 this state of funds granted under federal law; shall submit the
1443 reports in the form and containing the information the United
1444 States Department of Labor requires; and shall comply with
1445 directions of the United States Department of Labor necessary to
1446 assure the correctness and verification of these reports.

1447 4. The department and its tax collection service provider
1448 shall comply with the requirements of the federal Treasury
1449 Offset Program as it pertains to the recovery of unemployment
1450 compensation debts as required by the United States Department
1451 of Labor pursuant to 26 U.S.C. 6402. The department or the tax
1452 collection service provider may adopt rules to implement this
1453 subparagraph.

1454 Section 23. This act shall take effect July 1, 2022.

1455
1456 -----

1457 **T I T L E A M E N D M E N T**

1458 Remove lines 23-39 and insert:
1459 F.S.; providing definitions; requiring certain dealers
1460 to maintain specified records relating to alcoholic
1461 beverages; providing procedures for use by the
1462 department to request and receive such records;
1463 authorizing the department to suspend a dealer's
1464 resale certificate under specified conditions;

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1465 specifying mechanisms for such suspension to be
1466 lifted; specifying conditions under which the Division
1467 of Alcoholic Beverages and Tobacco may revoke the
1468 dealer's license; requiring the department to publish
1469 a list of dealers whose resale certificates have been
1470 suspended; specifying conditions under which a
1471 transferor may accept orders, deliver, or sell alcohol
1472 beverages to the dealers whose resale certificates
1473 have been suspended; authorizing the department to
1474 adopt rules; amending s. 213.015, F.S.; creating the
1475 compliance determination workgroup; providing
1476 membership; providing duties; requiring a report and
1477 proposed legislation; providing a repeal date;
1478 amending s. 213.051, F.S.; authorizing the department
1479 to serve subpoenas on businesses registered with the
1480 department; amending s. 213.053, F.S.; authorizing the
1481 department to publish a list of dealers whose resale
1482 certificates have been suspended; specifying contents
1483 of the list; requiring the department to update the
1484 list to reflect specified changes; providing
1485 rulemaking authority; amending s.