

1 A bill to be entitled
2 An act relating to tax administration; amending s.
3 72.011, F.S.; prohibiting taxpayers from submitting
4 certain records in tax proceedings under specified
5 circumstances; amending s. 120.80, F.S.; prohibiting
6 taxpayers from submitting certain records in taxpayer
7 contest proceedings under certain circumstances;
8 amending s. 202.34, F.S.; authorizing the department
9 to respond to contact initiated by taxpayers to
10 discuss audits; authorizing taxpayers to provide
11 records and other information; authorizing the
12 department to examine documentation and other
13 information received; authorizing the department to
14 adopt rules; amending ss. 202.36, 206.14, 211.125,
15 212.14, and 220.735, F.S.; specifying instances under
16 which an assessment or amount by the department is
17 deemed prima facie correct; creating a presumption;
18 authorizing the department to use estimates for
19 purposes of assessment under certain circumstances;
20 amending s. 206.9931, F.S.; deleting obsolete
21 language; amending s. 212.05, F.S.; revising
22 requirements for an affidavit; amending s. 212.13,
23 F.S.; providing definitions; requiring certain dealers
24 to maintain specified records relating to alcoholic
25 beverages; providing procedures for use by the

26 department to request and receive such records;
27 authorizing the department to suspend a dealer's
28 resale certificate under specified conditions;
29 specifying mechanisms for such suspension to be
30 lifted; specifying conditions under which the Division
31 of Alcoholic Beverages and Tobacco may revoke the
32 dealer's license; requiring the department to publish
33 a list of dealers whose resale certificates have been
34 suspended; specifying conditions under which a
35 transferor may accept orders, deliver, or sell alcohol
36 beverages to the dealers whose resale certificates
37 have been suspended; authorizing the department to
38 adopt rules; amending s. 213.015, F.S.; creating the
39 compliance determination workgroup; providing
40 membership; providing duties; requiring a report and
41 proposed legislation; providing a repeal date;
42 amending s. 213.051, F.S.; authorizing the department
43 to serve subpoenas on businesses registered with the
44 department; amending s. 213.053, F.S.; authorizing the
45 department to publish a list of dealers whose resale
46 certificates have been suspended; specifying contents
47 of the list; requiring the department to update the
48 list to reflect specified changes; providing
49 rulemaking authority; amending s. 213.06, F.S.;
50 revising the period in which, and conditions under

51 | which, the executive director of the department may
52 | adopt emergency rules; providing for an exemption, the
53 | effectiveness, and the renewal of emergency rules;
54 | providing construction; amending s. 213.21, F.S.;
55 | addressing the statute of limitations for issuing
56 | assessments; authorizing a taxpayer's liability to be
57 | settled or compromised under certain circumstances;
58 | creating a rebuttable presumption; specifying the
59 | conditions for the department to consider requests to
60 | settle or compromise any tax, interest, penalty, or
61 | other liability; providing construction; amending s.
62 | 213.34, F.S.; revising audit procedures of the
63 | department; authorizing the department to adopt rules;
64 | amending s. 213.67, F.S.; authorizing the executive
65 | director of the department or his or her designee to
66 | include additional daily accrued interest, costs, and
67 | fees in a garnishment levy notice; revising methods
68 | for delivery of levy notices; amending s. 213.345,
69 | F.S.; specifying conditions under which a period is
70 | tolled during an audit; amending s. 220.42, F.S.;
71 | deleting obsolete language; amending s. 443.131, F.S.;
72 | excluding certain benefit charges from the employer
73 | reemployment assistance contribution rate calculation;
74 | amending s. 443.171, F.S.; requiring the department
75 | and its tax collection service provider to comply with

76 requirements of the federal Treasury Offset Program;
 77 authorizing the department or the tax collection
 78 service provider to adopt rules; providing an
 79 effective date.
 80

81 Be It Enacted by the Legislature of the State of Florida:
 82

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

85 72.011 Jurisdiction of circuit courts in specific tax
 86 matters; administrative hearings and appeals; time for
 87 commencing action; parties; deposits.—

88 (1)

89 (c) A taxpayer may not submit records pertaining to an
 90 assessment or refund claim as evidence in any proceeding under
 91 this section if those records were available to, or required to
 92 be kept by, the taxpayer and were not timely provided to the
 93 Department of Revenue after a written request for the records
 94 during the audit or protest period and before submission of a
 95 petition for hearing pursuant to chapter 120 or the filing of an
 96 action under paragraph (a), unless the taxpayer demonstrates to
 97 the court or presiding officer good cause for the taxpayer's
 98 failure to previously provide such records to the department.
 99 Good cause may include, but is not limited to, circumstances
 100 where a taxpayer was unable to originally provide records under

101 extraordinary circumstances as defined in s. 213.21(10)(d)2.

102 Section 2. Paragraph (b) of subsection (14) of section
103 120.80, Florida Statutes, is amended to read:

104 120.80 Exceptions and special requirements; agencies.—

105 (14) DEPARTMENT OF REVENUE.—

106 (b) *Taxpayer contest proceedings.*—

107 1. In any administrative proceeding brought pursuant to
108 this chapter as authorized by s. 72.011(1), the taxpayer shall
109 be designated the "petitioner" and the Department of Revenue
110 shall be designated the "respondent," except that for actions
111 contesting an assessment or denial of refund under chapter 207,
112 the Department of Highway Safety and Motor Vehicles shall be
113 designated the "respondent," and for actions contesting an
114 assessment or denial of refund under chapters 210, 550, 561,
115 562, 563, 564, and 565, the Department of Business and
116 Professional Regulation shall be designated the "respondent."

117 2. In any such administrative proceeding, the applicable
118 department's burden of proof, except as otherwise specifically
119 provided by general law, shall be limited to a showing that an
120 assessment has been made against the taxpayer and the factual
121 and legal grounds upon which the applicable department made the
122 assessment.

123 3.a. Before ~~Prior to~~ filing a petition under this chapter,
124 the taxpayer shall pay to the applicable department the amount
125 of taxes, penalties, and accrued interest assessed by that

126 department which are not being contested by the taxpayer.
 127 Failure to pay the uncontested amount shall result in the
 128 dismissal of the action and imposition of an additional penalty
 129 of 25 percent of the amount taxed.

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

135 4. Except as provided in s. 220.719, further collection
 136 and enforcement of the contested amount of an assessment for
 137 nonpayment or underpayment of any tax, interest, or penalty
 138 shall be stayed beginning on the date a petition is filed. Upon
 139 entry of a final order, an agency may resume collection and
 140 enforcement action.

141 5. The prevailing party, in a proceeding under ss. 120.569
 142 and 120.57 authorized by s. 72.011(1), may recover all legal
 143 costs incurred in such proceeding, including reasonable attorney
 144 ~~attorney's~~ fees, if the losing party fails to raise a
 145 justiciable issue of law or fact in its petition or response.

146 6. Upon review pursuant to s. 120.68 of final agency
 147 action concerning an assessment of tax, penalty, or interest
 148 with respect to a tax imposed under chapter 212, or the denial
 149 of a refund of any tax imposed under chapter 212, if the court
 150 finds that the Department of Revenue improperly rejected or

151 modified a conclusion of law, the court may award reasonable
 152 attorney ~~attorney's~~ fees and reasonable costs of the appeal to
 153 the prevailing appellant.

154 7. A taxpayer may not submit records pertaining to an
 155 assessment or refund claim as evidence in any proceeding brought
 156 pursuant to this chapter as authorized by s. 72.011(1) if those
 157 records were available to, or required to be kept by, the
 158 taxpayer and not timely provided to the Department of Revenue
 159 after a written request for the records during the audit or
 160 protest period and before submission of a petition for hearing
 161 under this chapter, unless the taxpayer demonstrates good cause
 162 to the presiding officer for the taxpayer's failure to
 163 previously provide such records to the department. Good cause
 164 may include, but is not limited to, circumstances where a
 165 taxpayer was unable to originally provide records under
 166 extraordinary circumstances as defined in s. 213.21(10)(d)2.

167 Section 3. Paragraph (f) is added to subsection (4) of
 168 section 202.34, Florida Statutes, and subsection (6) is added to
 169 that section, to read:

170 202.34 Records required to be kept; power to inspect;
 171 audit procedure.—

172 (4)

173 (f) Once the notification required by paragraph (a) is
 174 issued, the department, at any time, may respond to contact
 175 initiated by a taxpayer to discuss the audit, and the taxpayer

176 may provide records or other information, electronically or
177 otherwise, to the department. The department may examine, at any
178 time, documentation and other information voluntarily provided
179 by the taxpayer, its representative, or other parties,
180 information already in the department's possession, or publicly
181 available information. Examination by the department of such
182 information does not commence an audit if the review takes place
183 within 60 days after the notice of intent to conduct an audit.
184 The requirement in paragraph (a) does not limit the department
185 from making initial contact with the taxpayer to confirm receipt
186 of the notification or to confirm the date that the audit will
187 begin. If the taxpayer has not previously waived the 60 day
188 notice period and believes the department commenced the audit
189 before the 61st day, the taxpayer must object in writing to the
190 department before the assessment is issued or the objection is
191 waived. If the objection is not waived and it is determined
192 during a formal or informal protest that the audit was commenced
193 before the 61st day after the notice of intent to audit was
194 issued, the tolling period provided for in s. 213.345 shall be
195 considered lifted for the number of days equal to the difference
196 between the date the audit commenced and the 61st day from the
197 date of the department's notice of intent to audit.

198 (6) The department may adopt rules to administer this
199 section.

200 Section 4. Paragraph (a) of subsection (4) of section

201 202.36, Florida Statutes, is amended to read:

202 202.36 Departmental powers; hearings; distress warrants;
 203 bonds; subpoenas and subpoenas duces tecum.—

204 (4)(a) The department may issue subpoenas or subpoenas
 205 duces tecum compelling the attendance and testimony of witnesses
 206 and the production of books, records, written materials, and
 207 electronically recorded information. Subpoenas must be issued
 208 with the written and signed approval of the executive director
 209 or his or her designee on a written and sworn application by any
 210 employee of the department. The application must set forth the
 211 reason for the application, the name of the person subpoenaed,
 212 the time and place of appearance of the witness, and a
 213 description of any books, records, or electronically recorded
 214 information to be produced, together with a statement by the
 215 applicant that the department has unsuccessfully attempted other
 216 reasonable means of securing information and that the testimony
 217 of the witness or the written or electronically recorded
 218 materials sought in the subpoena are necessary for the
 219 collection of taxes, penalty, or interest or the enforcement of
 220 the taxes levied or administered under this chapter. A subpoena
 221 shall be served in the manner provided by law and by the Florida
 222 Rules of Civil Procedure and shall be returnable only during
 223 regular business hours and at least 20 calendar days after the
 224 date of service of the subpoena. Any subpoena to which this
 225 subsection applies must identify the taxpayer to whom the

226 subpoena relates and to whom the records pertain and must
227 provide other information to enable the person subpoenaed to
228 locate the records required under the subpoena. The department
229 shall give notice to the taxpayer to whom the subpoena relates
230 within 3 days after the day on which the service of the subpoena
231 is made. Within 14 days after service of the subpoena, the
232 person to whom the subpoena is directed may serve written
233 objection to the inspection or copying of any of the designated
234 materials. If objection is made, the department may not inspect
235 or copy the materials, except pursuant to an order of the
236 circuit court. If an objection is made, the department may
237 petition any circuit court for an order to comply with the
238 subpoena. The subpoena must contain a written notice of the
239 right to object to the subpoena. Every subpoena served upon the
240 witness or custodian of records must be accompanied by a copy of
241 ~~the provisions of~~ this subsection. If a person refuses to obey a
242 subpoena or subpoena duces tecum, the department may apply to
243 any circuit court of this state to enforce compliance with the
244 subpoena. Witnesses are entitled to be paid a mileage allowance
245 and witness fees as authorized for witnesses in civil cases. The
246 failure of a taxpayer to provide documents available to, or
247 required to be kept by, the taxpayer and requested by a subpoena
248 issued under this section creates a rebuttable presumption that
249 the resulting proposed final agency action by the department, as
250 to the requested documents, is correct and that the requested

251 documents not produced by the taxpayer would be adverse to the
252 taxpayer's position as to the proposed final agency action. If a
253 taxpayer fails to provide documents requested by a subpoena
254 issued under this section, the department may make an assessment
255 from an estimate based upon the best information then available
256 to the department for the taxable period of retail sales of the
257 taxpayer, together with any accrued interest and penalties. The
258 department shall inform the taxpayer of the reason for the
259 estimate and the information and methodology used to derive the
260 estimate. The assessment shall be considered prima facie correct
261 and the taxpayer shall have the burden of showing any error in
262 it. The presumption and authority to use estimates for the
263 purpose of an assessment under this paragraph do not apply
264 solely because a taxpayer or the taxpayer's representative
265 requests a conference to negotiate the production of a sample of
266 records demanded by a subpoena.

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

269 206.14 Inspection of records; audits; hearings; forms;
270 rules and regulations.—

271 (4) If any person unreasonably refuses access to such
272 records, books, papers or other documents, or equipment, or if
273 any person fails or refuses to obey such subpoenas duces tecum
274 or to testify, except for lawful reasons, before the department
275 or any of its authorized agents, the department shall certify

276 the names and facts to the clerk of the circuit court of any
277 county; and the circuit court shall enter such order against
278 such person in the premises as the enforcement of this law and
279 justice requires. The failure of a taxpayer to provide documents
280 available to, or required to be kept by, the taxpayer and
281 requested by a subpoena issued under this section creates a
282 rebuttable presumption that the resulting proposed final agency
283 action by the department, as to the requested documents, is
284 correct and that the requested documents not produced by the
285 taxpayer would be adverse to the taxpayer's position as to the
286 proposed final agency action. If a taxpayer fails to provide
287 documents requested by a subpoena issued under this section, the
288 department may make an assessment from an estimate of the
289 taxpayer's liability based upon the best information then
290 available to the department. The department shall inform the
291 taxpayer of the reason for the estimate and the information and
292 methodology used to derive the estimate. The assessment shall be
293 considered prima facie correct and the taxpayer shall have the
294 burden of showing any error in it. The presumption and authority
295 to use estimates for the purpose of an assessment under this
296 paragraph do not apply solely because a taxpayer or the
297 taxpayer's representative requests a conference to negotiate the
298 production of a sample of records demanded by a subpoena.

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

301 206.9931 Administrative provisions.—

302 (1) Any person producing in, importing into, or causing to
 303 be imported into this state taxable pollutants for sale, use, or
 304 otherwise and who is not registered or licensed pursuant to
 305 other parts of this chapter is hereby required to register and
 306 become licensed for the purposes of this part. Such person shall
 307 register as either a producer or importer of pollutants and
 308 shall be subject to all applicable registration and licensing
 309 provisions of this chapter, as if fully set out in this part and
 310 made expressly applicable to the taxes imposed herein,
 311 including, but not limited to, ss. 206.02, 206.021, 206.022,
 312 206.025, 206.03, 206.04, and 206.05. For the purposes of this
 313 section, registrations required exclusively for this part shall
 314 be made within 90 days of July 1, 1986, for existing businesses,
 315 or before ~~prior to~~ the first production or importation of
 316 pollutants for businesses created after July 1, 1986. ~~The fee~~
 317 ~~for registration shall be \$30.~~ Failure to timely register is a
 318 misdemeanor of the first degree, punishable as provided in s.
 319 775.082 or s. 775.083.

320 Section 7. Paragraph (b) of subsection (3) of section
 321 211.125, Florida Statutes, is amended to read:

322 211.125 Administration of law; books and records; powers
 323 of the department; refunds; enforcement provisions;
 324 confidentiality.—

325 (3)

326 (b) The department may ~~shall have the power to~~ inspect or
327 examine the books, records, or papers of any operator, producer,
328 purchaser, royalty interest owner, taxpayer, or transporter of
329 taxable products which are reasonably required for the purposes
330 of this part and may require such person to testify under oath
331 or affirmation or to answer competent questions touching upon
332 such person's business or production of taxable products in this
333 ~~the~~ state.

334 1. The department may issue subpoenas to compel third
335 parties to testify or to produce records or other evidence held
336 by them.

337 2. Any duly authorized representative of the department
338 may administer an oath or affirmation.

339 3. If any person fails to comply with a request of the
340 department for the inspection of records, fails to give
341 testimony or respond to competent questions, or fails to comply
342 with a subpoena, a circuit court having jurisdiction over such
343 person may, upon application by the department, issue orders
344 necessary to secure compliance. The failure of a taxpayer to
345 provide documents available to, or required to be kept by, the
346 taxpayer and requested by a subpoena issued under this section
347 creates a rebuttable presumption that the resulting proposed
348 final agency action by the department, as to the requested
349 documents, is correct and that the requested documents not
350 produced by the taxpayer would be adverse to the taxpayer's

351 position as to the proposed final agency action. If a taxpayer
352 fails to provide documents requested by a subpoena issued under
353 this section, the department may make an assessment from an
354 estimate based upon the best information then available to the
355 department. The department shall inform the taxpayer of the
356 reason for the estimate and the information and methodology used
357 to derive the estimate. The assessment shall be considered prima
358 facie correct and the taxpayer shall have the burden of showing
359 any error in it.

360 Section 8. Paragraph (a) of subsection (1) of section
361 212.05, Florida Statutes, is amended to read:

362 212.05 Sales, storage, use tax.—It is hereby declared to
363 be the legislative intent that every person is exercising a
364 taxable privilege who engages in the business of selling
365 tangible personal property at retail in this state, including
366 the business of making or facilitating remote sales; who rents
367 or furnishes any of the things or services taxable under this
368 chapter; or who stores for use or consumption in this state any
369 item or article of tangible personal property as defined herein
370 and who leases or rents such property within the state.

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

374 (a)1.a. At the rate of 6 percent of the sales price of
375 each item or article of tangible personal property when sold at

376 retail in this state, computed on each taxable sale for the
 377 purpose of remitting the amount of tax due the state, and
 378 including each and every retail sale.

379 b. Each occasional or isolated sale of an aircraft, boat,
 380 mobile home, or motor vehicle of a class or type which is
 381 required to be registered, licensed, titled, or documented in
 382 this state or by the United States Government is ~~shall be~~
 383 subject to tax at the rate provided in this paragraph. The
 384 department shall by rule adopt any nationally recognized
 385 publication for valuation of used motor vehicles as the
 386 reference price list for any used motor vehicle which is
 387 required to be licensed pursuant to s. 320.08(1), (2), (3)(a),
 388 (b), (c), or (e), or (9). If any party to an occasional or
 389 isolated sale of such a vehicle reports to the tax collector a
 390 sales price which is less than 80 percent of the average loan
 391 price for the specified model and year of such vehicle as listed
 392 in the most recent reference price list, the tax levied under
 393 this paragraph shall be computed by the department on such
 394 average loan price unless the parties to the sale have provided
 395 to the tax collector an affidavit signed by each party, or other
 396 substantial proof, stating the actual sales price. Any party to
 397 such sale who reports a sales price less than the actual sales
 398 price is guilty of a misdemeanor of the first degree, punishable
 399 as provided in s. 775.082 or s. 775.083. The department shall
 400 collect or attempt to collect from such party any delinquent

401 sales taxes. In addition, such party shall pay any tax due and
402 any penalty and interest assessed plus a penalty equal to twice
403 the amount of the additional tax owed. Notwithstanding any other
404 provision of law, the Department of Revenue may waive or
405 compromise any penalty imposed pursuant to this subparagraph.

406 2. This paragraph does not apply to the sale of a boat or
407 aircraft by or through a registered dealer under this chapter to
408 a purchaser who, at the time of taking delivery, is a
409 nonresident of this state, does not make his or her permanent
410 place of abode in this state, and is not engaged in carrying on
411 in this state any employment, trade, business, or profession in
412 which the boat or aircraft will be used in this state, or is a
413 corporation none of the officers or directors of which is a
414 resident of, or makes his or her permanent place of abode in,
415 this state, or is a noncorporate entity that has no individual
416 vested with authority to participate in the management,
417 direction, or control of the entity's affairs who is a resident
418 of, or makes his or her permanent abode in, this state. For
419 purposes of this exemption, either a registered dealer acting on
420 his or her own behalf as seller, a registered dealer acting as
421 broker on behalf of a seller, or a registered dealer acting as
422 broker on behalf of the nonresident purchaser may be deemed to
423 be the selling dealer. This exemption is ~~shall~~ not be allowed
424 unless:

425 a. The nonresident purchaser removes a qualifying boat, as

426 described in sub-subparagraph f., from this ~~the~~ state within 90
427 days after the date of purchase or extension, or the nonresident
428 purchaser removes a nonqualifying boat or an aircraft from this
429 state within 10 days after the date of purchase or, when the
430 boat or aircraft is repaired or altered, within 20 days after
431 completion of the repairs or alterations; or if the aircraft
432 will be registered in a foreign jurisdiction and:

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

436 (II) The nonresident purchaser removes the aircraft from
437 this ~~the~~ state to a foreign jurisdiction within 10 days after
438 the date the aircraft is registered by the applicable foreign
439 airworthiness authority; and

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

442

443 For purposes of this sub-subparagraph, the term "foreign
444 jurisdiction" means any jurisdiction outside of the United
445 States or any of its territories;

446 b. The nonresident purchaser, within 90 days after ~~from~~
447 the date of departure, provides the department with written
448 proof that the nonresident purchaser licensed, registered,
449 titled, or documented the boat or aircraft outside this ~~the~~
450 state. If such written proof is unavailable, within 90 days the

451 nonresident purchaser must ~~shall~~ provide proof that the
452 nonresident purchaser applied for such license, title,
453 registration, or documentation. The nonresident purchaser shall
454 forward to the department proof of title, license, registration,
455 or documentation upon receipt;

456 c. The nonresident purchaser, within 30 days after
457 removing the boat or aircraft from this state ~~Florida~~, furnishes
458 the department with proof of removal in the form of receipts for
459 fuel, dockage, slippage, tie-down, or hangaring from outside of
460 this state ~~Florida~~. The information so provided must clearly and
461 specifically identify the boat or aircraft;

462 d. The selling dealer, within 30 days after the date of
463 sale, provides to the department a copy of the sales invoice,
464 closing statement, bills of sale, and the original affidavit
465 signed by the nonresident purchaser affirming that the
466 nonresident purchaser qualifies for exemption from sales tax
467 pursuant to this subparagraph and attesting that the nonresident
468 purchaser will provide the documentation required to
469 substantiate the exemption claimed under this subparagraph
470 ~~attesting that he or she has read the provisions of this~~
471 ~~section;~~

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

474 f. Unless the nonresident purchaser of a boat of 5 net
475 tons of admeasurement or larger intends to remove the boat from

476 | this state within 10 days after the date of purchase or when the
477 | boat is repaired or altered, within 20 days after completion of
478 | the repairs or alterations, the nonresident purchaser applies to
479 | the selling dealer for a decal which authorizes 90 days after
480 | the date of purchase for removal of the boat. The nonresident
481 | purchaser of a qualifying boat may apply to the selling dealer
482 | within 60 days after the date of purchase for an extension decal
483 | that authorizes the boat to remain in this state for an
484 | additional 90 days, but not more than a total of 180 days,
485 | before the nonresident purchaser is required to pay the tax
486 | imposed by this chapter. The department is authorized to issue
487 | decals in advance to dealers. The number of decals issued in
488 | advance to a dealer shall be consistent with the volume of the
489 | dealer's past sales of boats which qualify under this sub-
490 | subparagraph. The selling dealer or his or her agent shall mark
491 | and affix the decals to qualifying boats in the manner
492 | prescribed by the department, before delivery of the boat.

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

496 | (II) The proceeds from the sale of decals will be
497 | deposited into the administrative trust fund.

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

501 (IV) The department is authorized to require dealers who
502 purchase decals to file reports with the department and may
503 prescribe all necessary records by rule. All such records are
504 subject to inspection by the department.

505 (V) Any dealer or his or her agent who issues a decal
506 falsely, fails to affix a decal, mismarks the expiration date of
507 a decal, or fails to properly account for decals will be
508 considered prima facie to have committed a fraudulent act to
509 evade the tax and will be liable for payment of the tax plus a
510 mandatory penalty of 200 percent of the tax, and shall be liable
511 for fine and punishment as provided by law for a conviction of a
512 misdemeanor of the first degree, as provided in s. 775.082 or s.
513 775.083.

514 (VI) Any nonresident purchaser of a boat who removes a
515 decal before permanently removing the boat from this ~~the~~ state,
516 or defaces, changes, modifies, or alters a decal in a manner
517 affecting its expiration date before its expiration, or who
518 causes or allows the same to be done by another, will be
519 considered prima facie to have committed a fraudulent act to
520 evade the tax and will be liable for payment of the tax plus a
521 mandatory penalty of 200 percent of the tax, and shall be liable
522 for fine and punishment as provided by law for a conviction of a
523 misdemeanor of the first degree, as provided in s. 775.082 or s.
524 775.083.

525 (VII) The department is authorized to adopt rules

526 necessary to administer and enforce this subparagraph and to
 527 publish the necessary forms and instructions.

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

531
 532 If the nonresident purchaser fails to remove the qualifying boat
 533 from this state within the maximum 180 days after purchase or a
 534 nonqualifying boat or an aircraft from this state within 10 days
 535 after purchase or, when the boat or aircraft is repaired or
 536 altered, within 20 days after completion of such repairs or
 537 alterations, or permits the boat or aircraft to return to this
 538 state within 6 months after ~~from~~ the date of departure, except
 539 as provided in s. 212.08(7) (fff), or if the nonresident
 540 purchaser fails to furnish the department with any of the
 541 documentation required by this subparagraph within the
 542 prescribed time period, the nonresident purchaser ~~is~~ shall be
 543 liable for use tax on the cost price of the boat or aircraft
 544 and, in addition thereto, payment of a penalty to the Department
 545 of Revenue equal to the tax payable. This penalty shall be in
 546 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
 547 period following the sale of a qualifying boat tax-exempt to a
 548 nonresident may not be tolled for any reason.

549 Section 9. Subsections (2) and (5) of section 212.13,
 550 Florida Statutes, are amended, and subsection (7) is added to

551 that section, to read:

552 212.13 Records required to be kept; power to inspect;
553 audit procedure.—

554 (2)(a) Each dealer, as defined in this chapter, shall
555 secure, maintain, and keep as long as required by s. 213.35 a
556 complete record of tangible personal property or services
557 received, used, sold at retail, distributed or stored, leased or
558 rented by said dealer, together with invoices, bills of lading,
559 gross receipts from such sales, and other pertinent records and
560 papers as may be required by the department for the reasonable
561 administration of this chapter. All such records must be made
562 available to the department at reasonable times and places and
563 by reasonable means, including in an electronic format when so
564 kept by the dealer. Any dealer subject to this chapter who
565 violates this subsection commits a misdemeanor of the first
566 degree, punishable as provided in s. 775.082 or s. 775.083. If,
567 however, any subsequent offense involves intentional destruction
568 of such records with an intent to evade payment of or deprive
569 the state of any tax revenues, such subsequent offense is a
570 felony of the third degree, punishable as provided in s. 775.082
571 or s. 775.083.

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

573 a. "Dealer" means a dealer, as defined in s.
574 212.06(2), who is licensed under chapter 561.

575 b. "Division" means the Division of Alcoholic

576 Beverages and Tobacco of the Department of Business and
577 Professional Regulation.

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

581 2. Each dealer must maintain records of all monthly
582 sales and all monthly purchases of alcoholic beverages and
583 produce such records for inspection by the department. If
584 during the course of an audit, the department makes a formal
585 demand for such records and a dealer fails to comply with
586 such a demand, the department may issue a written request
587 for such records to the dealer, allowing the dealer an
588 additional 20 days to provide the requested records or show
589 reasonable cause why the records cannot be produced. If the
590 dealer fails to produce the requested records or show
591 reasonable cause as to why the records cannot be produced,
592 the department may issue a notice of intent to suspend the
593 dealer's resale certificate. The dealer has 20 days to file
594 a petition with the department challenging the proposed
595 action pursuant to s. 120.569. If the dealer fails to timely
596 file a petition or the department prevails in a proceeding
597 challenging the notice, the department shall suspend the
598 resale certificate.

599 3. If a dealer's resale certificate is suspended under
600 this subsection during the dealer's first sales and use tax

601 audit before the department, the dealer's failure to comply
602 is also deemed sufficient cause under s. 561.29(1)(a) for
603 the division to suspend the dealer's license and the
604 department shall promptly notify the dealer of such failure
605 and notify the division for appropriate action. The division
606 shall lift the suspension of the license and the department
607 shall lift the suspension of the resale certificate if the
608 dealer provides the necessary records to conduct the audit
609 before the department issues an estimated assessment; posts a
610 bond with the department in the amount of an estimated
611 assessment to ensure payment of the assessment; or fully pays
612 any tax, penalties, and interest owed.

613 4. If a dealer's resale certificate is suspended under
614 this subsection and the audit is not the dealer's first
615 sales and use tax audit before the department, such failure
616 is sufficient cause under s. 561.29(1)(a) for the division
617 to revoke the dealer's license and the department shall
618 promptly notify the division and the dealer of such failure
619 for appropriate action by the division.

620 5. The department shall notify the division when a
621 dealer's resale certificate has been suspended and shall
622 publish a list of dealers whose resale certificates have
623 been suspended as authorized under s. 213.053(21). The
624 division shall include notice of such suspension in its
625 license verification database, or provide a link to the

626 department's published list from the division's license
 627 verification page.

628 6. A transferor may not accept orders from or deliver
 629 alcohol beverages to a dealer more than 7 days, inclusive of
 630 any Saturday, Sunday, or legal holiday, after the date the
 631 department publishes the list under subparagraph 5. that
 632 identifies that the dealer's resale certificate has been
 633 suspended.

634 7. A transferor who sells alcoholic beverages to a
 635 dealer whose resale certificate has been suspended is not
 636 responsible for any tax, penalty, or interest due if the
 637 alcoholic beverages are delivered no more than 7 days,
 638 inclusive of any Saturday, Sunday, or legal holiday, after
 639 the date the department publishes the list under
 640 subparagraph 5. that identifies that the dealer's resale
 641 certificate has been suspended.

642 8. The department may adopt rules to implement this
 643 paragraph.

644 (5) (a) The department shall send written notification at
 645 least 60 days before ~~prior to~~ the date an auditor is scheduled
 646 to begin an audit, informing the taxpayer of the audit. The
 647 department is not required to give 60 days' prior notification
 648 of a forthcoming audit in any instance in which the taxpayer
 649 requests an emergency audit.

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

651 1. The approximate date on which the auditor is scheduled
652 to begin the audit.

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

656 3. Any other requests or suggestions the department may
657 deem necessary.

658 (c) Only records, receipts, invoices, resale certificates,
659 and related documentation that ~~which~~ are available to the
660 auditor when such audit begins are ~~shall be~~ deemed acceptable
661 for the purposes of conducting such audit. A resale certificate
662 containing a date before ~~prior to~~ the date the audit commences
663 is ~~shall be~~ deemed acceptable documentation of the specific
664 transaction or transactions which occurred in the past, for the
665 purpose of conducting an audit.

666 (d) The provisions of this chapter concerning fraudulent
667 or improper records, receipts, invoices, resale certificates,
668 and related documentation ~~shall~~ apply when conducting any audit.

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

672 (f) Once the notification required by paragraph (a) is
673 issued, the department, at any time, may respond to contact
674 initiated by a taxpayer to discuss the audit, and the taxpayer
675 may provide documentation or other information, electronically

676 or otherwise, to the department. The department may examine, at
677 any time, documentation and other information voluntarily
678 provided by the taxpayer, its representative, or other parties,
679 information already in the department's possession, or publicly
680 available information. Examination by the department of such
681 information does not commence an audit if the review takes place
682 within 60 days after the notice of intent to conduct an audit.
683 The requirement in paragraph (a) does not limit the department
684 from making initial contact with the taxpayer to confirm receipt
685 of the notification or to confirm the date that the audit will
686 begin. If the taxpayer has not previously waived the 60 day
687 notice period and believes the department commenced the audit
688 before the 61st day, the taxpayer must object in writing to the
689 department before an assessment is issued or the objection is
690 waived. If the objection is not waived and it is determined
691 during a formal or informal protest that the audit was commenced
692 before the 61st day after the notice of intent to audit was
693 issued, the tolling period provided for in s. 213.345 shall be
694 considered lifted for the number of days equal to the difference
695 between the date the audit commenced and the 61st day from the
696 date of the department's notice of intent to audit.

697 (7) The department may adopt rules to administer this
698 section.

699 Section 10. Paragraph (a) of subsection (7) of section
700 212.14, Florida Statutes, is amended to read:

701 212.14 Departmental powers; hearings; distress warrants;
702 bonds; subpoenas and subpoenas duces tecum.—

703 (7)(a) For purposes of collection and enforcement of
704 taxes, penalties, and interest levied under this chapter, the
705 department may issue subpoenas or subpoenas duces tecum
706 compelling the attendance and testimony of witnesses and the
707 production of books, records, written materials, and
708 electronically recorded information. Subpoenas shall be issued
709 with the written and signed approval of the executive director
710 or his or her designee on written and sworn application by any
711 employee of the department. The application must set forth the
712 reason for the application, the name of the person subpoenaed,
713 the time and place of appearance of the witness, and a
714 description of any books, records, or electronically recorded
715 information to be produced, together with a statement by the
716 applicant that the department has unsuccessfully attempted other
717 reasonable means of securing information and that the testimony
718 of the witness or the written or electronically recorded
719 materials sought in the subpoena are necessary for the
720 collection of taxes, penalty, or interest or the enforcement of
721 the taxes levied under this chapter. A subpoena must ~~shall~~ be
722 served in the manner provided by law and by the Florida Rules of
723 Civil Procedure and is ~~shall be~~ returnable only during regular
724 business hours and at least 20 calendar days after the date of
725 service of the subpoena. Any subpoena to which this subsection

726 applies must ~~shall~~ identify the taxpayer to whom the subpoena
727 relates and to whom the records pertain and must ~~shall~~ provide
728 other information to enable the person subpoenaed to locate the
729 records required under the subpoena. The department shall give
730 notice to the taxpayer to whom the subpoena relates within 3
731 days after ~~of~~ the day on which the service of the subpoena is
732 made. Within 14 days after service of the subpoena, the person
733 to whom the subpoena is directed may serve written objection to
734 inspection or copying of any of the designated materials. If
735 objection is made, the department is ~~shall~~ not ~~be~~ entitled to
736 inspect and copy the materials, except pursuant to an order of
737 the circuit court. If an objection is made, the department may
738 petition any circuit court for an order to comply with the
739 subpoena. The subpoena must ~~shall~~ contain a written notice of
740 the right to object to the subpoena. Every subpoena served upon
741 the witness or records custodian must be accompanied by a copy
742 of ~~the provisions of~~ this subsection. If a person refuses to
743 obey a subpoena or subpoena duces tecum, the department may
744 apply to any circuit court of this state to enforce compliance
745 with the subpoena. Witnesses must ~~shall~~ be paid mileage and
746 witness fees as authorized for witnesses in civil cases. The
747 failure of a taxpayer to provide documents available to, or
748 required to be kept by, the taxpayer and requested by a subpoena
749 issued under this section creates a rebuttable presumption that
750 the resulting proposed final agency action by the department, as

751 to the requested documents, is correct and that the requested
752 documents not produced by the taxpayer would be adverse to the
753 taxpayer's position as to the proposed final agency action. If a
754 taxpayer fails to provide documents requested by a subpoena
755 issued under this section, the department may make an assessment
756 from an estimate based upon the best information then available
757 to the department for the taxable period of retail sales of the
758 taxpayer, together with any accrued interest and penalties. The
759 department shall inform the taxpayer of the reason for the
760 estimate and the information and methodology used to derive the
761 estimate. The assessment shall be considered prima facie correct
762 and the taxpayer shall have the burden of showing any error in
763 it. The presumption and authority to use estimates for the
764 purpose of assessment under this paragraph do not apply solely
765 because a taxpayer or the taxpayer's representative requests a
766 conference to negotiate the production of a sample of records
767 demanded by a subpoena.

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

770 213.015 Taxpayer rights.—There is created a Florida
771 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
772 and property of Florida taxpayers are adequately safeguarded and
773 protected during tax assessment, collection, and enforcement
774 processes administered under the revenue laws of this state. The
775 Taxpayer's Bill of Rights compiles, in one document, brief but

776 comprehensive statements which explain, in simple, nontechnical
777 terms, the rights and obligations of the Department of Revenue
778 and taxpayers. Section 192.0105 provides additional rights
779 afforded to payors of property taxes and assessments. The rights
780 afforded taxpayers to ensure that their privacy and property are
781 safeguarded and protected during tax assessment and collection
782 are available only insofar as they are implemented in other
783 parts of the Florida Statutes or rules of the Department of
784 Revenue. The rights so guaranteed Florida taxpayers in the
785 Florida Statutes and the departmental rules are:

786 (22) (a) Florida's tax system is based on the principle of
787 voluntary compliance. The vast majority of taxpayers report
788 honestly and accurately requiring little or no intervention by
789 the department. Tax audits serve an important role in educating
790 taxpayers and encouraging voluntary compliance. The legislature
791 finds that fair and equal treatment of taxpayers during the
792 audit process is equally critical to promoting voluntary
793 compliance and ensuring a sound system of taxation.

794 (b) The compliance determination workgroup is created
795 within the department. The workgroup shall be comprised of 8
796 members, including:

797 1. The taxpayers' rights advocate appointed under s.
798 213.018.

799 2. The executive director of the Department of Revenue or
800 his or her designee.

- 801 3. One person designated by the National Federation of
 802 Independent Business in Florida.
- 803 4. The executive director of Florida TaxWatch or his or
 804 her designee.
- 805 5. One person designated by Associated Industries of
 806 Florida.
- 807 6. One person designated by the Florida Retail Federation.
- 808 7. One person designated by The Florida Bar practicing as
 809 an attorney in the field of state taxation in this state.
- 810 8. One person designated by the Florida Institute of
 811 Certified Public Accountants practicing as a certified public
 812 accountant in the field of state taxation in this state.
- 813 (c) Each member appointed, except as specifically
 814 identified, must be the owner or the person primarily
 815 responsible for tax compliance for a business that is subject to
 816 registration with the department for tax obligations under the
 817 state's revenue laws. The members of the workgroup shall serve
 818 without compensation or reimbursement for any expenses incurred
 819 except for department staff. The executive director of Florida
 820 TaxWatch or his or her designee shall serve as the chair of the
 821 workgroup. The executive director of the department or his or
 822 her designee shall be a nonvoting member.
- 823 (d) The workgroup shall analyze each statute, rule, or
 824 department procedure related to the department's authority to
 825 conduct audits and inspect records, with a focus on improving

826 communication and taxpayer compliance and reducing taxpayer
827 burden.

828 (e) The workgroup may provide findings, recommend proposed
829 legislation, or recommend procedural changes. The findings and
830 recommendations must be supported by the vote of a majority of
831 the workgroup members.

832 (f) The department may assign department staff and
833 resources to assist the workgroup as determined by the executive
834 director of the department. The workgroup may annually spend
835 funds appropriated to the department for the workgroup to
836 provide staffing and administrative expenses of the workgroup.

837 (g) No later than June 30, 2023, the workgroup shall
838 submit any proposed legislation or reports to the Governor and
839 Cabinet, the President of the Senate, and the Speaker of the
840 House of Representatives.

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

843 Section 12. Section 213.051, Florida Statutes, is amended
844 to read:

845 213.051 Service of subpoenas.—

846 (1) For the purpose of administering and enforcing the
847 provisions of the revenue laws of this state, the executive
848 director of the Department of Revenue, or any of his or her
849 assistants designated in writing by the executive director, may
850 shall be authorized to serve subpoenas and subpoenas duces tecum

851 issued by the state attorney relating to investigations
852 concerning the taxes enumerated in s. 213.05.

853 (2) In addition to the procedures for service prescribed
854 by chapter 48, the department may serve subpoenas it issues
855 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735
856 upon any business registered with the department at the address
857 on file with the department if it received correspondence from
858 the business from that address within 30 days before a subpoena
859 is issued or the address that is listed with the Department of
860 State Division of Corporations as a principal or business
861 address. If a business's address is not in this state, service
862 is made upon proof of delivery by certified or registered mail
863 or under the notice provisions of s. 213.0537.

864 Section 13. Subsections (21) and (22) of section 213.053,
865 Florida Statutes, are renumbered as subsections (22) and (23),
866 respectively, and subsection (21) is added to that section, to
867 read:

868 213.053 Confidentiality and information sharing.—

869 (21) (a) The department shall publish a list of dealers
870 whose resale certificates have been suspended pursuant to s.
871 212.13(2) (b). The list may contain the name of the dealer,
872 including the name under which the dealer does business; the
873 address of the dealer; the dealer's employer identification
874 number or other taxpayer identification number; and the date on
875 which the dealer was added to the list.

876 (b) The department shall update the list daily as needed
 877 to reflect additions to and deletions from the list.

878 (c) The department may adopt rules to administer this
 879 subsection.

880 Section 14. Section 213.06, Florida Statutes, is amended,
 881 to read:

882 213.06 Rules of department; circumstances requiring
 883 emergency rules.—

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

887 (2) The executive director of the department may adopt
 888 emergency rules pursuant to s. 120.54 on behalf of the
 889 department when the effective date of a legislative change
 890 occurs sooner than 120 ~~60~~ days after the close of a legislative
 891 session in which enacted or after the governor approves or fails
 892 to veto the legislative change, whichever is later, and the
 893 change affects a tax rate or a collection or reporting procedure
 894 which affects a substantial number of dealers or persons subject
 895 to the tax change or procedure. The Legislature finds that such
 896 circumstances qualify as an exception to the prerequisite of a
 897 finding of immediate danger to the public health, safety, or
 898 welfare as set forth in s. 120.54(4)(a) and qualify as
 899 circumstances requiring an emergency rule. Emergency rules
 900 adopted under this subsection are exempt from s. 120.54(4)(c),

901 remain in effect for 6 months or until replaced by rules adopted
 902 under the nonemergency rulemaking procedures of the
 903 Administrative Procedure Act, and may be renewed for no more
 904 than 3 additional 6 month periods during the pendency of
 905 procedures to adopt permanent rules addressing the subject of
 906 the emergency rules.

907 (3) The grants of rulemaking authority in subsections (1)
 908 and (2) are sufficient to allow the department to adopt rules
 909 implementing all revenue laws administered by the department.
 910 Each revenue law administered by the department is an enabling
 911 statute authorizing the department to implement it, regardless
 912 of whether the enabling statute contains its own grant of
 913 rulemaking authority.

914 Section 15. Paragraph (b) of subsection (1) and paragraph
 915 (a) of subsection (3) of section 213.21, Florida Statutes, are
 916 amended, and subsections (11) and (12) are added to that
 917 section, to read:

918 213.21 Informal conferences; compromises.—

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

924 (3)(a) A taxpayer's liability for any tax or interest
 925 specified in s. 72.011(1) may be compromised by the department

926 upon the grounds of doubt as to liability for or collectibility
 927 of such tax or interest. A taxpayer's liability for interest
 928 under any of the chapters specified in s. 72.011(1) shall be
 929 settled or compromised in whole or in part whenever or to the
 930 extent that the department determines that the delay in the
 931 determination of the amount due is attributable to the action or
 932 inaction of the department. A taxpayer's liability for penalties
 933 under any of the chapters specified in s. 72.011(1) that are
 934 greater than 25 percent of the tax must ~~may~~ be settled or
 935 compromised if ~~it is determined by~~ the department determines
 936 that the noncompliance is not due to ~~reasonable cause and not to~~
 937 willful negligence, willful neglect, or fraud. In addition, a
 938 taxpayer's liability for penalties under any of the chapters
 939 specified in s. 72.011(1) up to and including 25 percent of the
 940 tax may be settled or compromised if the department determines
 941 that reasonable cause exists and the penalties greater than 25
 942 percent of the tax were compromised because the noncompliance is
 943 not due to willful negligence, willful neglect, or fraud. There
 944 is a rebuttable presumption that a taxpayer's noncompliance is
 945 due to willful negligence, willful neglect, or fraud when
 946 adequate records as requested by the department are not provided
 947 to the department before assessment is issued. The presumption
 948 may be rebutted by a showing of reasonable cause why adequate
 949 records as requested were not provided or were unavailable to
 950 the taxpayer. The facts and circumstances are subject to de novo

951 ~~review to determine the existence of reasonable cause in any~~
952 ~~administrative proceeding or judicial action challenging an~~
953 ~~assessment of penalty under any of the chapters specified in s.~~
954 ~~72.011(1). A taxpayer who establishes reasonable reliance on the~~
955 ~~written advice issued by the department to the taxpayer is will~~
956 ~~be deemed to have shown reasonable cause for the noncompliance.~~
957 ~~In addition, a taxpayer's liability for penalties under any of~~
958 ~~the chapters specified in s. 72.011(1) in excess of 25 percent~~
959 ~~of the tax shall be settled or compromised if the department~~
960 ~~determines that the noncompliance is due to reasonable cause and~~
961 ~~not to willful negligence, willful neglect, or fraud. The~~
962 ~~department shall maintain records of all compromises, and the~~
963 ~~records shall state the basis for the compromise. The records of~~
964 ~~compromise under this paragraph are ~~shall~~ not be subject to~~
965 ~~disclosure pursuant to s. 119.07(1) and are ~~shall~~ be considered~~
966 ~~confidential information governed by the provisions of s.~~
967 ~~213.053.~~

968 (11) Following the expiration of time for a taxpayer to
969 challenge an assessment or denial of a refund as provided in s.
970 72.011, the department may consider a request to settle or
971 compromise any tax, interest, penalty, or other liability under
972 this section if the taxpayer demonstrates that the failure to
973 initiate a timely challenge was due to a qualified event that
974 directly impacted compliance with that section. For purposes of
975 this subsection, a qualified event is limited to the occurrence

976 of events during an audit or the expired protest period which
 977 were beyond the control of the taxpayer, including, but not
 978 limited to, the death or life-threatening injury or illness of
 979 the taxpayer or an immediate family member of the taxpayer; the
 980 death or life-threatening injury or illness of the responsible
 981 party that controlled, managed, or directed the affected
 982 business entity; acts of war or terrorism; natural disasters;
 983 fire; or other catastrophic loss. The department may not
 984 consider a request received more than 180 days after the
 985 expiration of time allowed under s. 72.011.

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

989 Section 16. Section 213.34, Florida Statutes, is amended
 990 to read:

991 213.34 Authority to audit.—

992 (1) The Department of Revenue may ~~shall have the authority~~
 993 ~~to~~ audit and examine the accounts, books, or records of all
 994 persons ~~who are~~ subject to a revenue law made applicable to this
 995 chapter, or otherwise placed under the control and
 996 administration of the department, for the purpose of
 997 ascertaining the correctness of any return which has been filed
 998 or payment which has been made, or for the purpose of making a
 999 return where none has been made.

1000 (2) The department, or its duly authorized agents, may

1001 inspect such books and records necessary to ascertain a
1002 taxpayer's compliance with the revenue laws of this state,
1003 provided that the department's power to make an assessment or
1004 grant a refund has not terminated under s. 95.091(3).

1005 (a) During the course of an audit, but before an
1006 assessment other than a jeopardy assessment is issued, the
1007 department shall issue to the taxpayer a notice explaining the
1008 audit findings. No later than 30 days after the notice is
1009 issued, the taxpayer may request an exit conference in writing
1010 at a mutually agreeable date and time with the department's
1011 audit staff to discuss the audit findings. The exit conference
1012 must be conducted no later than 30 days after the taxpayer
1013 requests the conference, unless the taxpayer and the department
1014 enter into an agreement to extend the audit tolling period
1015 pursuant to s. 213.23. The taxpayer shall be given an
1016 opportunity at or before the exit conference to provide
1017 additional information and documents to the department to rebut
1018 the audit findings. Upon the mutual written agreement between
1019 the department and the taxpayer to extend the audit tolling
1020 period pursuant to s. 213.23, the exit conference may be
1021 continued to allow the taxpayer additional time to provide
1022 information and documents to the department. The department
1023 shall review any information provided by the taxpayer and, if
1024 the department revises the audit findings, a copy of the revised
1025 audit findings must be provided to the taxpayer. Such revision

1026 of the audit findings does not provide a right to any additional
 1027 conference.

1028 (b) If an exit conference is timely requested in writing,
 1029 the limitations in s. 95.091(3) are tolled an additional 60
 1030 days. If the department fails to offer a taxpayer the
 1031 opportunity to hold an exit conference despite a timely written
 1032 request, the limitations period in s. 95.091(3) shall not be
 1033 tolled for the additional 60 days. If the assessment is issued
 1034 outside of the limitations period, the assessment shall be
 1035 reduced by the amount of those taxes, penalties, and interest
 1036 for reporting periods outside of the limitations period, as
 1037 modified by any other tolling or extension provisions.

1038 (c) If a request for an exit conference is not timely
 1039 made, the right to a conference is waived. A taxpayer may also
 1040 affirmatively waive its right to an exit conference. Failure to
 1041 hold an exit conference does not preclude the department from
 1042 issuing an assessment.

1043 (d) The department may adopt rules to implement this
 1044 subsection.

1045 (3) The department may correct by credit or refund any
 1046 overpayment of tax, penalty, or interest revealed by an audit
 1047 and shall make assessment of any deficiency in tax, penalty, or
 1048 interest determined to be due.

1049 (4) Notwithstanding ~~the provisions of~~ s. 215.26, the
 1050 department shall offset the overpayment of any tax during an

1051 audit period against a deficiency of any tax, penalty, or
 1052 interest determined to be due during the same audit period.

1053 (5) After application of subsection (4), if the
 1054 department's audit finds that the tax paid is more than the
 1055 correct amount, the department shall refund the overpayment that
 1056 is within the applicable period provided by s. 215.26. Such
 1057 action by the department does not prevent a taxpayer from
 1058 challenging the amount of the refund pursuant to chapters 72 and
 1059 120 or applying for a refund of additional tax within the
 1060 applicable period.

1061 Section 17. Subsections (1), (3), and (6) of section
 1062 213.67, Florida Statutes, are amended to read:

1063 213.67 Garnishment.—

1064 (1) If a person is delinquent in the payment of any taxes,
 1065 penalties, ~~and~~ interest, additional daily accrued interest,
 1066 costs, and fees owed to the department, the executive director
 1067 or his or her designee may give notice of the amount of such
 1068 delinquency by certified or registered mail, by personal
 1069 service, or by electronic means, including, but not limited to,
 1070 facsimile transmissions, electronic data interchange, or use of
 1071 the Internet, to all persons having in their possession or under
 1072 their control any credits or personal property, exclusive of
 1073 wages, belonging to the delinquent taxpayer, or owing any debts
 1074 to such delinquent taxpayer at the time of receipt by them of
 1075 such notice. Thereafter, any person ~~who has been~~ notified may

1076 not transfer or make any other disposition of such credits,
 1077 other personal property, or debts until the executive director
 1078 or his or her designee consents to a transfer or disposition or
 1079 until 60 days after the receipt of such notice. However, the
 1080 credits, other personal property, or debts that exceed the
 1081 delinquent amount stipulated in the notice are not subject to
 1082 this section, wherever held, if the taxpayer does not have a
 1083 prior history of tax delinquencies. If during the effective
 1084 period of the notice to withhold, any person so notified makes
 1085 any transfer or disposition of the property or debts required to
 1086 be withheld under this section, he or she is liable to the state
 1087 for any indebtedness owed to the department by the person with
 1088 respect to whose obligation the notice was given to the extent
 1089 of the value of the property or the amount of the debts thus
 1090 transferred or paid if, solely by reason of such transfer or
 1091 disposition, the state is unable to recover the indebtedness of
 1092 the person with respect to whose obligation the notice was
 1093 given. If the delinquent taxpayer contests the intended levy in
 1094 circuit court or under chapter 120, the notice under this
 1095 section remains effective until that final resolution of the
 1096 contest. Any financial institution receiving such notice
 1097 maintains ~~will maintain~~ a right of setoff for any transaction
 1098 involving a debit card occurring on or before the date of
 1099 receipt of such notice.

1100 (3) During the last 30 days of the 60-day period set forth

1101 in subsection (1), the executive director or his or her designee
 1102 may levy upon such credits, other personal property, or debts.
 1103 The levy must be accomplished by delivery of a notice of levy by
 1104 certified or registered mail, by personal service, or by secure
 1105 electronic means. Upon receipt of the notice of levy, ~~which~~ the
 1106 person possessing the credits, other personal property, or debts
 1107 shall transfer them to the department or pay to the department
 1108 the amount owed to the delinquent taxpayer.

1109 (6) (a) Levy may be made under subsection (3) upon credits,
 1110 other personal property, or debt of any person with respect to
 1111 any unpaid tax, penalties, ~~and interest,~~ additional daily
 1112 accrued interest, costs, and fees only after the executive
 1113 director or his or her designee has notified such person in
 1114 writing of the intention to make such levy.

1115 (b) No less than 30 days before the day of the levy, the
 1116 notice of intent to levy required under paragraph (a) must ~~shall~~
 1117 be given in person or sent by certified or registered mail to
 1118 the person's last known address.

1119 (c) The notice required in paragraph (a) must include a
 1120 brief statement that sets forth in simple and nontechnical
 1121 terms:

1122 1. The provisions of this section relating to levy and
 1123 sale of property;

1124 2. The procedures applicable to the levy under this
 1125 section;

1126 3. The administrative and judicial appeals available to
 1127 the taxpayer with respect to such levy and sale, and the
 1128 procedures relating to such appeals; and

1129 4. Any ~~The alternatives, if any,~~ available to taxpayers
 1130 which could prevent levy on the property.

1131 Section 18. Section 213.345, Florida Statutes, is amended
 1132 to read:

1133 213.345 Tolling of periods during an audit.—The
 1134 limitations in s. 95.091(3) and the period for filing a claim
 1135 for refund as required by s. 215.26(2) are ~~shall be~~ tolled for a
 1136 period of 1 year if the Department of Revenue has, on or after
 1137 July 1, 1999, issued a notice of intent to conduct an audit or
 1138 investigation of the taxpayer's account within the applicable
 1139 period of time. The 1-year period is tolled upon receipt of
 1140 written objections to the subpoena and for the entire pendency
 1141 of any action that seeks an order to enforce compliance with or
 1142 to challenge any subpoena issued by the department compelling
 1143 the attendance and testimony of witnesses and the production of
 1144 books, records, written materials, and electronically recorded
 1145 information. The department must commence an audit within 120
 1146 days after it issues a notice of intent to conduct an audit,
 1147 unless the taxpayer requests a delay. If the taxpayer does not
 1148 request a delay and the department does not begin the audit
 1149 within 120 days after issuing the notice, the tolling period
 1150 terminates ~~shall terminate~~ unless the taxpayer and the

1151 department enter into an agreement to extend the period pursuant
 1152 to s. 213.23. If the department issues a notice explaining audit
 1153 findings under s. 213.34(2) (a) based on an estimate because the
 1154 taxpayer has failed or refuses to provide records, the audit
 1155 will be deemed to have commenced for purposes of this section.
 1156 In the event the department issues an assessment beyond the
 1157 tolling period, the assessment will be considered late and the
 1158 assessment shall be reduced by the amount of those taxes,
 1159 penalties, and interest for reporting periods outside of the
 1160 limitations period, as modified by any other tolling or
 1161 extension provisions.

1162 Section 19. Section 220.42, Florida Statutes, is amended
 1163 to read:

1164 220.42 Methods of accounting.—

1165 (1) For purposes of this code, a taxpayer's method of
 1166 accounting must ~~shall~~ be the same as such taxpayer's method of
 1167 accounting for federal income tax purposes, ~~except as provided~~
 1168 ~~in subsection (3)~~. If no method of accounting has been regularly
 1169 used by a taxpayer, net income for purposes of this code must
 1170 ~~shall~~ be computed by the ~~such~~ method that ~~as in the opinion of~~
 1171 the department determines most fairly reflects income.

1172 (2) If a taxpayer's method of accounting is changed for
 1173 federal income tax purposes, the taxpayer's method of accounting
 1174 for purposes of this code must ~~shall~~ be similarly changed.

1175 ~~(3) Any taxpayer which has elected for federal income tax~~

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1176 ~~purposes to report any portion of its income on the completed~~
1177 ~~contract method of accounting under Treasury Regulation 1.451-~~
1178 ~~3(b)(2) may elect to return the income so reported on the~~
1179 ~~percentage of completion method of accounting under Treasury~~
1180 ~~Regulation 1.451-3(b)(1), provided the taxpayer regularly~~
1181 ~~maintains its books of account and reports to its shareholders~~
1182 ~~on the percentage of completion method. The election provided by~~
1183 ~~this subsection shall be allowed only if it is made, in such~~
1184 ~~manner as the department may prescribe, not later than the due~~
1185 ~~date, including any extensions thereof, for filing a return for~~
1186 ~~the taxpayer's first taxable year under this code in which a~~
1187 ~~portion of its income is returned on the completed contract~~
1188 ~~method of accounting for federal tax purposes. An election made~~
1189 ~~pursuant to this subsection shall apply to all subsequent~~
1190 ~~taxable years of the taxpayers unless the department consents in~~
1191 ~~writing to its revocation.~~

1192 Section 20. Subsection (4) is added to section 220.735,
1193 Florida Statutes, to read:

1194 220.735 Production of witnesses and records.—

1195 (4) The failure of a taxpayer to provide documents
1196 available to, or required to be kept by, the taxpayer and
1197 requested by a subpoena issued under this section creates a
1198 rebuttable presumption that the resulting proposed final agency
1199 action by the department, as to the requested documents, is
1200 correct and that the requested documents not produced by the

1201 taxpayer would be adverse to the taxpayer's position as to the
 1202 proposed final agency action. If a taxpayer fails to provide
 1203 documents requested by a subpoena issued under this section, the
 1204 department may determine the amount of tax due according to its
 1205 best judgement and may issue a notice of deficiency to the
 1206 taxpayer, setting forth the amount of tax, interest, and any
 1207 penalties proposed to be assessed. The department must inform
 1208 the taxpayer of the reason for the estimate and the information
 1209 and methodology used to derive the estimate. The assessment
 1210 shall be considered prima facie correct and the taxpayer shall
 1211 have the burden of showing any error in it.

1212 Section 21. Paragraph (e) of subsection (3) of section
 1213 443.131, Florida Statutes, is amended to read:

1214 443.131 Contributions.—

1215 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
 1216 EXPERIENCE.—

1217 (e) *Assignment of variations from the standard rate.—*

1218 1. As used in this paragraph, the terms "total benefit
 1219 payments," "benefits paid to an individual," and "benefits
 1220 charged to the employment record of an employer" mean the amount
 1221 of benefits paid to individuals multiplied by:

1222 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.

1223 b. For benefits paid during the period beginning on July
 1224 1, 2007, and ending March 31, 2011, 0.90.

1225 c. For benefits paid after March 31, 2011, 1.

1226 d. For benefits paid during the period beginning April 1,
 1227 2020, and ending December 31, 2020, 0.

1228 e. For benefits paid during the period beginning January
 1229 1, 2021, and ending June 30, 2021, 1, except as otherwise
 1230 adjusted in accordance with paragraph (f).

1231 2. For the calculation of contribution rates effective
 1232 January 1, 2012, and thereafter:

1233 a. The tax collection service provider shall assign a
 1234 variation from the standard rate of contributions for each
 1235 calendar year to each eligible employer. In determining the
 1236 contribution rate, varying from the standard rate to be assigned
 1237 each employer, adjustment factors computed under sub-sub-
 1238 subparagraphs (I)-(IV) are added to the benefit ratio. This
 1239 addition shall be accomplished in two steps by adding a variable
 1240 adjustment factor and a final adjustment factor. The sum of
 1241 these adjustment factors computed under sub-sub-subparagraphs
 1242 (I)-(IV) shall first be algebraically summed. The sum of these
 1243 adjustment factors shall next be divided by a gross benefit
 1244 ratio determined as follows: Total benefit payments for the 3-
 1245 year period described in subparagraph (b)3. are charged to
 1246 employers eligible for a variation from the standard rate, minus
 1247 excess payments for the same period, divided by taxable payroll
 1248 entering into the computation of individual benefit ratios for
 1249 the calendar year for which the contribution rate is being
 1250 computed. The ratio of the sum of the adjustment factors

1251 computed under sub-sub-subparagraphs (I)-(IV) to the gross
1252 benefit ratio is multiplied by each individual benefit ratio
1253 that is less than the maximum contribution rate to obtain
1254 variable adjustment factors; except that if the sum of an
1255 employer's individual benefit ratio and variable adjustment
1256 factor exceeds the maximum contribution rate, the variable
1257 adjustment factor is reduced in order for the sum to equal the
1258 maximum contribution rate. The variable adjustment factor for
1259 each of these employers is multiplied by his or her taxable
1260 payroll entering into the computation of his or her benefit
1261 ratio. The sum of these products is divided by the taxable
1262 payroll of the employers who entered into the computation of
1263 their benefit ratios. The resulting ratio is subtracted from the
1264 sum of the adjustment factors computed under sub-sub-
1265 subparagraphs (I)-(IV) to obtain the final adjustment factor.
1266 The variable adjustment factors and the final adjustment factor
1267 must be computed to five decimal places and rounded to the
1268 fourth decimal place. This final adjustment factor is added to
1269 the variable adjustment factor and benefit ratio of each
1270 employer to obtain each employer's contribution rate. An
1271 employer's contribution rate may not, however, be rounded to
1272 less than 0.1 percent. Regardless of whether subparagraph 5. is
1273 repealed as provided in subparagraph 6., in determining the
1274 contribution rate for rates effective January 1, 2021, through
1275 December 31, 2025, and varying from the standard rate that would

1276 otherwise ~~to~~ be assigned, the computation shall exclude any
 1277 benefit that is excluded by the multipliers under subparagraph
 1278 (b)2. and subparagraph 1. and ~~The computation of the~~
 1279 ~~contribution rate, varying from the standard rate to be~~
 1280 ~~assigned,~~ shall also exclude any benefit paid as a result of a
 1281 governmental order related to COVID-19 to close or reduce
 1282 capacity of a business before the date of the repeal. In
 1283 addition, the contribution rate for the 2021 and 2022 calendar
 1284 years shall be calculated without the application of the
 1285 positive adjustment factor in sub-sub-subparagraph (III).

1286 (I) An adjustment factor for noncharge benefits is
 1287 computed to the fifth decimal place and rounded to the fourth
 1288 decimal place by dividing the amount of noncharge benefits
 1289 during the 3-year period described in subparagraph (b)3. by the
 1290 taxable payroll of employers eligible for a variation from the
 1291 standard rate who have a benefit ratio for the current year
 1292 which is less than the maximum contribution rate. For purposes
 1293 of computing this adjustment factor, the taxable payroll of
 1294 these employers is the taxable payrolls for the 3 years ending
 1295 June 30 of the current calendar year as reported to the tax
 1296 collection service provider by September 30 of the same calendar
 1297 year. As used in this sub-sub-subparagraph, the term "noncharge
 1298 benefits" means benefits paid to an individual, as adjusted
 1299 pursuant to subparagraph (b)2. and subparagraph 1., from the
 1300 Unemployment Compensation Trust Fund which were not charged to

1301 the employment record of any employer, but excluding any benefit
1302 paid as a result of a governmental order related to COVID-19 to
1303 close or reduce capacity of a business.

1304 (II) An adjustment factor for excess payments is computed
1305 to the fifth decimal place, and rounded to the fourth decimal
1306 place by dividing the total excess payments during the 3-year
1307 period described in subparagraph (b)3. by the taxable payroll of
1308 employers eligible for a variation from the standard rate who
1309 have a benefit ratio for the current year which is less than the
1310 maximum contribution rate. For purposes of computing this
1311 adjustment factor, the taxable payroll of these employers is the
1312 same figure used to compute the adjustment factor for noncharge
1313 benefits under sub-sub-subparagraph (I). As used in this sub-
1314 subparagraph, the term "excess payments" means the amount of
1315 benefits charged to the employment record of an employer, as
1316 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,
1317 during the 3-year period described in subparagraph (b)3., but
1318 excluding any benefit paid as a result of a governmental order
1319 related to COVID-19 to close or reduce capacity of a business,
1320 less the product of the maximum contribution rate and the
1321 employer's taxable payroll for the 3 years ending June 30 of the
1322 current calendar year as reported to the tax collection service
1323 provider by September 30 of the same calendar year. As used in
1324 this sub-sub-subparagraph, the term "total excess payments"
1325 means the sum of the individual employer excess payments for

1326 | those employers that were eligible for assignment of a
 1327 | contribution rate different from the standard rate.
 1328 | (III) With respect to computing a positive adjustment
 1329 | factor:
 1330 | (A) Beginning January 1, 2012, if the balance of the
 1331 | Unemployment Compensation Trust Fund on September 30 of the
 1332 | calendar year immediately preceding the calendar year for which
 1333 | the contribution rate is being computed is less than 4 percent
 1334 | of the taxable payrolls for the year ending June 30 as reported
 1335 | to the tax collection service provider by September 30 of that
 1336 | calendar year, a positive adjustment factor shall be computed.
 1337 | The positive adjustment factor is computed annually to the fifth
 1338 | decimal place and rounded to the fourth decimal place by
 1339 | dividing the sum of the total taxable payrolls for the year
 1340 | ending June 30 of the current calendar year as reported to the
 1341 | tax collection service provider by September 30 of that calendar
 1342 | year into a sum equal to one-fifth of the difference between the
 1343 | balance of the fund as of September 30 of that calendar year and
 1344 | the sum of 5 percent of the total taxable payrolls for that
 1345 | year. The positive adjustment factor remains in effect for
 1346 | subsequent years until the balance of the Unemployment
 1347 | Compensation Trust Fund as of September 30 of the year
 1348 | immediately preceding the effective date of the contribution
 1349 | rate equals or exceeds 4 percent of the taxable payrolls for the
 1350 | year ending June 30 of the current calendar year as reported to

1351 the tax collection service provider by September 30 of that
 1352 calendar year.

1353 (B) Beginning January 1, 2018, and for each year
 1354 thereafter, the positive adjustment shall be computed by
 1355 dividing the sum of the total taxable payrolls for the year
 1356 ending June 30 of the current calendar year as reported to the
 1357 tax collection service provider by September 30 of that calendar
 1358 year into a sum equal to one-fourth of the difference between
 1359 the balance of the fund as of September 30 of that calendar year
 1360 and the sum of 5 percent of the total taxable payrolls for that
 1361 year. The positive adjustment factor remains in effect for
 1362 subsequent years until the balance of the Unemployment
 1363 Compensation Trust Fund as of September 30 of the year
 1364 immediately preceding the effective date of the contribution
 1365 rate equals or exceeds 4 percent of the taxable payrolls for the
 1366 year ending June 30 of the current calendar year as reported to
 1367 the tax collection service provider by September 30 of that
 1368 calendar year.

1369 (IV) If, beginning January 1, 2015, and each year
 1370 thereafter, the balance of the Unemployment Compensation Trust
 1371 Fund as of September 30 of the year immediately preceding the
 1372 calendar year for which the contribution rate is being computed
 1373 exceeds 5 percent of the taxable payrolls for the year ending
 1374 June 30 of the current calendar year as reported to the tax
 1375 collection service provider by September 30 of that calendar

1376 | year, a negative adjustment factor must be computed. The
 1377 | negative adjustment factor shall be computed annually beginning
 1378 | on January 1, 2015, and each year thereafter, to the fifth
 1379 | decimal place and rounded to the fourth decimal place by
 1380 | dividing the sum of the total taxable payrolls for the year
 1381 | ending June 30 of the current calendar year as reported to the
 1382 | tax collection service provider by September 30 of the calendar
 1383 | year into a sum equal to one-fourth of the difference between
 1384 | the balance of the fund as of September 30 of the current
 1385 | calendar year and 5 percent of the total taxable payrolls of
 1386 | that year. The negative adjustment factor remains in effect for
 1387 | subsequent years until the balance of the Unemployment
 1388 | Compensation Trust Fund as of September 30 of the year
 1389 | immediately preceding the effective date of the contribution
 1390 | rate is less than 5 percent, but more than 4 percent of the
 1391 | taxable payrolls for the year ending June 30 of the current
 1392 | calendar year as reported to the tax collection service provider
 1393 | by September 30 of that calendar year. The negative adjustment
 1394 | authorized by this section is suspended in any calendar year in
 1395 | which repayment of the principal amount of an advance received
 1396 | from the federal Unemployment Compensation Trust Fund under 42
 1397 | U.S.C. s. 1321 is due to the Federal Government.

1398 | (V) The maximum contribution rate that may be assigned to
 1399 | an employer is 5.4 percent, except employers participating in an
 1400 | approved short-time compensation plan may be assigned a maximum

1401 contribution rate that is 1 percent greater than the maximum
1402 contribution rate for other employers in any calendar year in
1403 which short-time compensation benefits are charged to the
1404 employer's employment record.

1405 (VI) As used in this subsection, "taxable payroll" shall
1406 be determined by excluding any part of the remuneration paid to
1407 an individual by an employer for employment during a calendar
1408 year in excess of the first \$7,000. Beginning January 1, 2012,
1409 "taxable payroll" shall be determined by excluding any part of
1410 the remuneration paid to an individual by an employer for
1411 employment during a calendar year as described in s.

1412 443.1217(2). For the purposes of the employer rate calculation
1413 that will take effect in January 1, 2012, and in January 1,
1414 2013, the tax collection service provider shall use the data
1415 available for taxable payroll from 2009 based on excluding any
1416 part of the remuneration paid to an individual by an employer
1417 for employment during a calendar year in excess of the first
1418 \$7,000, and from 2010 and 2011, the data available for taxable
1419 payroll based on excluding any part of the remuneration paid to
1420 an individual by an employer for employment during a calendar
1421 year in excess of the first \$8,500.

1422 b. If the transfer of an employer's employment record to
1423 an employing unit under paragraph (g) which, before the
1424 transfer, was an employer, the tax collection service provider
1425 shall recompute a benefit ratio for the successor employer based

1426 on the combined employment records and reassign an appropriate
1427 contribution rate to the successor employer effective on the
1428 first day of the calendar quarter immediately after the
1429 effective date of the transfer.

1430 3. The tax collection service provider shall reissue rates
1431 for the 2021 calendar year. However, an employer shall continue
1432 to timely file its employer's quarterly reports and pay the
1433 contributions due in a timely manner in accordance with the
1434 rules of the Department of Economic Opportunity. The Department
1435 of Revenue shall post the revised rates on its website to enable
1436 employers to securely review the revised rates. For
1437 contributions for the first quarter of the 2021 calendar year,
1438 if any employer remits to the tax collection service provider an
1439 amount in excess of the amount that would be due as calculated
1440 pursuant to this paragraph, the tax collection service provider
1441 shall refund the excess amount from the amount erroneously
1442 collected. Notwithstanding s. 443.141(6), refunds issued through
1443 August 31, 2021, for first quarter 2021 contributions must be
1444 paid from the General Revenue Fund.

1445 4. The tax collection service provider shall calculate and
1446 assign contribution rates effective January 1, 2022, through
1447 December 31, 2022, excluding any benefit charge that is excluded
1448 by the multipliers under subparagraph (b)2. and subparagraph 1.;
1449 without the application of the positive adjustment factor in
1450 sub-sub-subparagraph 2.a.(III); and without the inclusion of any

1451 benefit charge directly related to COVID-19 as a result of a
 1452 governmental order to close or reduce capacity of a business, as
 1453 determined by the Department of Economic Opportunity, for each
 1454 employer ~~who is~~ eligible for a variation from the standard rate
 1455 pursuant to paragraph (d). The Department of Economic
 1456 Opportunity shall provide the tax collection service provider
 1457 with all necessary benefit charge information by August 1, 2021,
 1458 including specific information for adjustments related to COVID-
 1459 19 charges resulting from a governmental order to close or
 1460 reduce capacity of a business, to enable the tax collection
 1461 service provider to calculate and issue tax rates effective
 1462 January 1, 2022. The tax collection service provider shall
 1463 calculate and post rates for the 2022 calendar year by March 1,
 1464 2022.

1465 5. Subject to subparagraph 6., the tax collection service
 1466 provider shall calculate and assign contribution rates effective
 1467 January 1, 2023, through December 31, 2025, excluding any
 1468 benefit charge that is excluded by the multipliers under
 1469 subparagraph (b)2. and subparagraph 1.; without the application
 1470 of the positive adjustment factor in sub-sub-subparagraph
 1471 2.a.(III); and without the inclusion of any benefit charge
 1472 directly related to COVID-19 as a result of a governmental order
 1473 to close or reduce capacity of a business, as determined by the
 1474 Department of Economic Opportunity, for each employer ~~who is~~
 1475 eligible for a variation from the standard rate pursuant to

1476 paragraph (d). The Department of Economic Opportunity shall
 1477 provide the tax collection service provider with all necessary
 1478 benefit charge information by August 1 of each year, including
 1479 specific information for adjustments related to COVID-19 charges
 1480 resulting from a governmental order to close or reduce capacity
 1481 of a business, to enable the tax collection service provider to
 1482 calculate and issue tax rates effective the following January.

1483 6. If the balance of the Unemployment Compensation Trust
 1484 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph
 1485 5. is repealed for rates effective the following years. The
 1486 Office of Economic and Demographic Research shall advise the tax
 1487 collection service provider of the balance of the trust fund on
 1488 June 30 by August 1 of that year. After the repeal of
 1489 subparagraph 5. and notwithstanding the dates specified in that
 1490 subparagraph, the tax collection service provider shall
 1491 calculate and assign contribution rates for each subsequent
 1492 calendar year as otherwise provided in this section.

1493 Section 22. Paragraph (a) of subsection (9) of section
 1494 443.171, Florida Statutes, is amended to read:

1495 443.171 Department of Economic Opportunity and commission;
 1496 powers and duties; records and reports; proceedings; state-
 1497 federal cooperation.—

1498 (9) STATE-FEDERAL COOPERATION.—

1499 (a)1. In the administration of this chapter, the
 1500 Department of Economic Opportunity and its tax collection

1501 service provider shall cooperate with the United States
 1502 Department of Labor to the fullest extent consistent with this
 1503 chapter and shall take those actions, through the adoption of
 1504 appropriate rules, administrative methods, and standards,
 1505 necessary to secure for this state all advantages available
 1506 under the provisions of federal law relating to reemployment
 1507 assistance.

1508 2. In the administration of the provisions in s. 443.1115,
 1509 which are enacted to conform with the Federal-State Extended
 1510 Unemployment Compensation Act of 1970, the department shall take
 1511 those actions necessary to ensure that those provisions are
 1512 interpreted and applied to meet the requirements of the federal
 1513 act as interpreted by the United States Department of Labor and
 1514 to secure for this state the full reimbursement of the federal
 1515 share of extended benefits paid under this chapter which is
 1516 reimbursable under the federal act.

1517 3. The department and its tax collection service provider
 1518 shall comply with the regulations of the United States
 1519 Department of Labor relating to the receipt or expenditure by
 1520 this state of funds granted under federal law; shall submit the
 1521 reports in the form and containing the information the United
 1522 States Department of Labor requires; and shall comply with
 1523 directions of the United States Department of Labor necessary to
 1524 assure the correctness and verification of these reports.

1525 4. The department and its tax collection service provider

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1526 shall comply with the requirements of the federal Treasury
1527 Offset Program as it pertains to the recovery of unemployment
1528 compensation debts as required by the United States Department
1529 of Labor pursuant to 26 U.S.C. 6402. The department or the tax
1530 collection service provider may adopt rules to implement this
1531 subparagraph.

1532 Section 23. This act shall take effect July 1, 2022.