

By the Committees on Appropriations; and Finance and Tax; and  
Senator Gruters

576-03535-22

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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 certain  
5       circumstances; providing construction; amending s.  
6       120.80, F.S.; prohibiting taxpayers from submitting  
7       certain records in tax proceedings under certain  
8       circumstances; providing construction; amending s.  
9       202.34, F.S.; authorizing the Department of Revenue to  
10      respond to contact initiated by taxpayers to discuss  
11      audits; authorizing taxpayers to provide records and  
12      other information to the department; authorizing the  
13      department to examine documentation and other  
14      information; providing construction; requiring  
15      taxpayers to object to premature audits within a  
16      certain timeframe; providing that a tolling period is  
17      considered lifted under certain circumstances;  
18      authorizing the department to adopt rules; amending  
19      ss. 202.36, 206.14, 211.125, 212.14, and 220.735,  
20      F.S.; creating rebuttable presumptions regarding  
21      proposed final agency action by the department;  
22      authorizing the department to make assessments and  
23      determine taxes using specified methods under certain  
24      circumstances; requiring the department to inform the  
25      taxpayer of certain information; providing  
26      construction; amending s. 206.9931, F.S.; deleting  
27      obsolete language; amending s. 212.05, F.S.;  
28      clarifying conditions for application of an exemption  
29      for sales taxes for certain nonresident purchasers of

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30 boats or aircraft; revising requirements for an  
31 affidavit; amending s. 212.13, F.S.; defining the  
32 terms "dealer," "division," and "transferor";  
33 requiring dealers to maintain specified records;  
34 authorizing the department to issue written requests  
35 for such records under certain circumstances;  
36 authorizing the department to suspend resale  
37 certificates issued to dealers under certain  
38 circumstances; specifying procedures for suspension of  
39 resale certificates; providing construction;  
40 specifying procedures for suspension and revocation of  
41 licenses of certain dealers under certain  
42 circumstances; requiring the department to publish  
43 certain information regarding dealers with suspended  
44 resale certificates; prohibiting transferors from  
45 accepting orders from or delivering alcoholic  
46 beverages to dealers with suspended resale  
47 certificates within a specified timeframe; authorizing  
48 the department to adopt rules; authorizing the  
49 department to respond to contact initiated by  
50 taxpayers to discuss audits; authorizing taxpayers to  
51 provide records and other information; authorizing the  
52 department to examine documentation and other  
53 information; providing construction; requiring  
54 taxpayers to object in writing to premature audits  
55 within a certain timeframe; providing that a tolling  
56 period is considered lifted under certain  
57 circumstances; authorizing the department to adopt  
58 rules; amending s. 213.051, F.S.; authorizing the

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59 department to serve subpoenas on businesses registered  
60 with the department; providing construction; amending  
61 s. 215.053, F.S.; requiring the department to publish  
62 certain information regarding dealers with suspended  
63 resale certificates; requiring the department to  
64 update such information; authorizing the department to  
65 adopt rules; amending s. 213.06, F.S.; revising the  
66 period in which, and conditions under which, the  
67 executive director of the department may adopt  
68 emergency rules; providing for an exemption from the  
69 Administrative Procedure Act for any such emergency  
70 rules; specifying conditions regarding the  
71 effectiveness and the renewal of emergency rules;  
72 providing construction; amending s. 213.21, F.S.;  
73 providing for tolling of the statute of limitations  
74 upon the issuance of assessments, rather than final  
75 assessments; authorizing a taxpayer's liability to be  
76 settled or compromised under certain circumstances;  
77 creating a rebuttable presumption; conforming a  
78 provision to changes made by the act; specifying the  
79 conditions for the department to consider requests to  
80 settle or compromise any tax, interest, penalty, or  
81 other liability; providing construction; amending s.  
82 213.34, F.S.; revising audit procedures of the  
83 department; authorizing the department to adopt rules;  
84 requiring the department to refund any overpayments;  
85 providing construction; amending s. 213.345, F.S.;  
86 specifying conditions under which a period is tolled  
87 during an audit; providing construction; amending s.

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88 213.67, F.S.; authorizing the executive director of  
89 the department or his or her designee to include  
90 additional daily accrued interest, costs, and fees in  
91 a garnishment levy notice; revising methods for  
92 delivery of levy notices; amending s. 220.42, F.S.;  
93 deleting obsolete language; amending s. 443.131, F.S.;  
94 revising exclusions of certain benefit charges from  
95 the employer reemployment assistance contribution rate  
96 calculation; amending s. 443.171, F.S.; requiring the  
97 Department of Economic Opportunity and its tax  
98 collection service provider to comply with  
99 requirements of the federal Treasury Offset Program;  
100 authorizing the department or the tax collection  
101 service provider to adopt rules; providing an  
102 effective date.

103  
104 Be It Enacted by the Legislature of the State of Florida:

105  
106 Section 1. Paragraph (c) is added to subsection (1) of  
107 section 72.011, Florida Statutes, to read:

108 72.011 Jurisdiction of circuit courts in specific tax  
109 matters; administrative hearings and appeals; time for  
110 commencing action; parties; deposits.-

111 (1)

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

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117 during the audit or protest period and before submission of a  
118 petition for hearing pursuant to chapter 120 or the filing of an  
119 action under paragraph (a), unless the taxpayer demonstrates to  
120 the court or presiding officer good cause for its failure to  
121 previously provide such records to the department. Good cause  
122 may include, but is not limited to, circumstances where a  
123 taxpayer was unable to originally provide records under  
124 extraordinary circumstances as defined in s. 213.21(10)(d)2.

125 Section 2. Paragraph (b) of subsection (14) of section  
126 120.80, Florida Statutes, is amended to read:

127 120.80 Exceptions and special requirements; agencies.—

128 (14) DEPARTMENT OF REVENUE.—

129 (b) *Taxpayer contest proceedings.*—

130 1. In any administrative proceeding brought pursuant to  
131 this chapter as authorized by s. 72.011(1), the taxpayer shall  
132 be designated the "petitioner" and the Department of Revenue  
133 shall be designated the "respondent," except that for actions  
134 contesting an assessment or denial of refund under chapter 207,  
135 the Department of Highway Safety and Motor Vehicles shall be  
136 designated the "respondent," and for actions contesting an  
137 assessment or denial of refund under chapters 210, 550, 561,  
138 562, 563, 564, and 565, the Department of Business and  
139 Professional Regulation shall be designated the "respondent."

140 2. In any such administrative proceeding, the applicable  
141 department's burden of proof, except as otherwise specifically  
142 provided by general law, shall be limited to a showing that an  
143 assessment has been made against the taxpayer and the factual  
144 and legal grounds upon which the applicable department made the  
145 assessment.

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146           3.a. Before ~~Prior to~~ filing a petition under this chapter,  
147 the taxpayer shall pay to the applicable department the amount  
148 of taxes, penalties, and accrued interest assessed by that  
149 department which are not being contested by the taxpayer.  
150 Failure to pay the uncontested amount shall result in the  
151 dismissal of the action and imposition of an additional penalty  
152 of 25 percent of the amount taxed.

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

158           4. Except as provided in s. 220.719, further collection and  
159 enforcement of the contested amount of an assessment for  
160 nonpayment or underpayment of any tax, interest, or penalty  
161 shall be stayed beginning on the date a petition is filed. Upon  
162 entry of a final order, an agency may resume collection and  
163 enforcement action.

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

169           6. Upon review pursuant to s. 120.68 of final agency action  
170 concerning an assessment of tax, penalty, or interest with  
171 respect to a tax imposed under chapter 212, or the denial of a  
172 refund of any tax imposed under chapter 212, if the court finds  
173 that the Department of Revenue improperly rejected or modified a  
174 conclusion of law, the court may award reasonable attorney

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175 ~~attorney's~~ fees and reasonable costs of the appeal to the  
176 prevailing appellant.

177 7. A taxpayer may not submit records pertaining to an  
178 assessment or refund claim as evidence in any proceeding brought  
179 pursuant to this chapter as authorized by s. 72.011(1) if those  
180 records were available to, or required to be kept by, the  
181 taxpayer and were not timely provided to the Department of  
182 Revenue after a written request for the records during the audit  
183 or protest period and before submission of a petition for  
184 hearing under this chapter, unless the taxpayer demonstrates  
185 good cause to the presiding officer for its failure to  
186 previously provide such records to the department. Good cause  
187 may include, but is not limited to, circumstances where a  
188 taxpayer was unable to originally provide records under  
189 extraordinary circumstances as defined in s. 213.21(10)(d)2.

190 Section 3. Paragraph (f) is added to subsection (4) of  
191 section 202.34, Florida Statutes, and subsection (6) is added to  
192 that section, to read:

193 202.34 Records required to be kept; power to inspect; audit  
194 procedure.—

195 (4)

196 (f) Once the notification required by paragraph (a) is  
197 issued, the department, at any time, may respond to contact  
198 initiated by a taxpayer to discuss the audit, and the taxpayer  
199 may provide records or other information, electronically or  
200 otherwise, to the department. The department may examine, at any  
201 time, documentation and other information voluntarily provided  
202 by the taxpayer, its representative, or other parties;  
203 information already in the department's possession; or publicly

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204 available information. The department's examination of such  
205 information does not mean an audit has commenced if the review  
206 takes place within 60 days after the notice of intent to conduct  
207 an audit. The requirement in paragraph (a) does not limit the  
208 department in making initial contact with the taxpayer to  
209 confirm receipt of the notification or to confirm the date that  
210 the audit will begin. If the taxpayer has not previously waived  
211 the 60-day notice period and believes the department commenced  
212 the audit prior to the 61st day, the taxpayer must object in  
213 writing to the department before the issuance of an assessment  
214 or the objection is waived. If the objection is not waived and  
215 it is determined that the audit was commenced before the 61st  
216 day after the issuance of the notice of intent to audit, the  
217 tolling period provided for in s. 213.345 is considered lifted  
218 for the number of days equal to the difference between the date  
219 the audit commenced and the 61st day after the date of the  
220 department's notice of intent to audit.

221 (6) The department may adopt rules to administer this  
222 section.

223 Section 4. Paragraph (a) of subsection (4) of section  
224 202.36, Florida Statutes, is amended to read:

225 202.36 Departmental powers; hearings; distress warrants;  
226 bonds; subpoenas and subpoenas duces tecum.—

227 (4) (a) The department may issue subpoenas or subpoenas  
228 duces tecum compelling the attendance and testimony of witnesses  
229 and the production of books, records, written materials, and  
230 electronically recorded information. Subpoenas must be issued  
231 with the written and signed approval of the executive director  
232 or his or her designee on a written and sworn application by any



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233 employee of the department. The application must set forth the  
234 reason for the application, the name of the person subpoenaed,  
235 the time and place of appearance of the witness, and a  
236 description of any books, records, or electronically recorded  
237 information to be produced, together with a statement by the  
238 applicant that the department has unsuccessfully attempted other  
239 reasonable means of securing information and that the testimony  
240 of the witness or the written or electronically recorded  
241 materials sought in the subpoena are necessary for the  
242 collection of taxes, penalty, or interest or the enforcement of  
243 the taxes levied or administered under this chapter. A subpoena  
244 shall be served in the manner provided by law and by the Florida  
245 Rules of Civil Procedure and shall be returnable only during  
246 regular business hours and at least 20 calendar days after the  
247 date of service of the subpoena. Any subpoena to which this  
248 subsection applies must identify the taxpayer to whom the  
249 subpoena relates and to whom the records pertain and must  
250 provide other information to enable the person subpoenaed to  
251 locate the records required under the subpoena. The department  
252 shall give notice to the taxpayer to whom the subpoena relates  
253 within 3 days after the day on which the service of the subpoena  
254 is made. Within 14 days after service of the subpoena, the  
255 person to whom the subpoena is directed may serve written  
256 objection to the inspection or copying of any of the designated  
257 materials. If objection is made, the department may not inspect  
258 or copy the materials, except pursuant to an order of the  
259 circuit court. If an objection is made, the department may  
260 petition any circuit court for an order to comply with the  
261 subpoena. The subpoena must contain a written notice of the

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262 right to object to the subpoena. Every subpoena served upon the  
263 witness or custodian of records must be accompanied by a copy of  
264 ~~the provisions of~~ this subsection. If a person refuses to obey a  
265 subpoena or subpoena duces tecum, the department may apply to  
266 any circuit court of this state to enforce compliance with the  
267 subpoena. Witnesses are entitled to be paid a mileage allowance  
268 and witness fees as authorized for witnesses in civil cases. The  
269 failure of a taxpayer to provide documents available to, or  
270 required to be kept by, the taxpayer and requested by a subpoena  
271 issued under this section creates a rebuttable presumption that  
272 the resulting proposed final agency action by the department, as  
273 to the requested documents, is correct and that the requested  
274 documents not produced by the taxpayer would be adverse to the  
275 taxpayer's position as to the proposed final agency action. If a  
276 taxpayer fails to provide documents requested by a subpoena  
277 issued under this section, the department may make an assessment  
278 from an estimate based upon the best information then available  
279 to it for the taxable period of retail sales of the taxpayer,  
280 together with any accrued interest and penalties. The department  
281 shall inform the taxpayer of the reason for the estimate and the  
282 information and methodology used to derive the estimate. The  
283 assessment shall be considered prima facie correct, and the  
284 taxpayer shall have the burden of showing any error in it. The  
285 presumption and authority to use estimates for the purpose of an  
286 assessment under this paragraph do not apply solely because a  
287 taxpayer or its representative requests a conference to  
288 negotiate the production of a sample of records demanded by a  
289 subpoena.

290 Section 5. Subsection (4) of section 206.14, Florida

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291 Statutes, is amended to read:

292       206.14 Inspection of records; audits; hearings; forms;  
293 rules and regulations.—

294       (4) If any person unreasonably refuses access to such  
295 records, books, papers or other documents, or equipment, or if  
296 any person fails or refuses to obey such subpoenas duces tecum  
297 or to testify, except for lawful reasons, before the department  
298 or any of its authorized agents, the department shall certify  
299 the names and facts to the clerk of the circuit court of any  
300 county; and the circuit court shall enter such order against  
301 such person in the premises as the enforcement of this law and  
302 justice requires. The failure of a taxpayer to provide documents  
303 available to, or required to be kept by, the taxpayer and  
304 requested by a subpoena issued under this section creates a  
305 rebuttable presumption that the resulting proposed final agency  
306 action by the department, as to the requested documents, is  
307 correct and that the requested documents not produced by the  
308 taxpayer would be adverse to the taxpayer's position as to the  
309 proposed final agency action. If a taxpayer fails to provide  
310 documents requested by a subpoena issued under this section, the  
311 department may make an assessment from an estimate of the  
312 taxpayer's liability based upon the best information then  
313 available to it. The department shall inform the taxpayer of the  
314 reason for the estimate and the information and methodology used  
315 to derive the estimate. The assessment shall be considered prima  
316 facie correct, and the taxpayer shall have the burden of showing  
317 any error in it. The presumption and authority to use estimates  
318 for the purpose of an assessment under this paragraph do not  
319 apply solely because a taxpayer or its representative requests a

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320 conference to negotiate the production of a sample of records  
321 demanded by a subpoena.

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

324 206.9931 Administrative provisions.—

325 (1) Any person producing in, importing into, or causing to  
326 be imported into this state taxable pollutants for sale, use, or  
327 otherwise and who is not registered or licensed pursuant to  
328 other parts of this chapter is hereby required to register and  
329 become licensed for the purposes of this part. Such person shall  
330 register as either a producer or importer of pollutants and  
331 shall be subject to all applicable registration and licensing  
332 provisions of this chapter, as if fully set out in this part and  
333 made expressly applicable to the taxes imposed herein,  
334 including, but not limited to, ss. 206.02, 206.021, 206.022,  
335 206.025, 206.03, 206.04, and 206.05. For the purposes of this  
336 section, registrations required exclusively for this part shall  
337 be made within 90 days of July 1, 1986, for existing businesses,  
338 or before ~~prior to~~ the first production or importation of  
339 pollutants for businesses created after July 1, 1986. ~~The fee~~  
340 ~~for registration shall be \$30.~~ Failure to timely register is a  
341 misdemeanor of the first degree, punishable as provided in s.  
342 775.082 or s. 775.083.

343 Section 7. Paragraph (b) of subsection (3) of section  
344 211.125, Florida Statutes, is amended to read:

345 211.125 Administration of law; books and records; powers of  
346 the department; refunds; enforcement provisions;  
347 confidentiality.—

348 (3)

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349 (b) The department may ~~shall have the power to~~ inspect or  
350 examine the books, records, or papers of any operator, producer,  
351 purchaser, royalty interest owner, taxpayer, or transporter of  
352 taxable products which are reasonably required for the purposes  
353 of this part and may require such person to testify under oath  
354 or affirmation or to answer competent questions touching upon  
355 such person's business or production of taxable products in this  
356 ~~the~~ state.

357 1. The department may issue subpoenas to compel third  
358 parties to testify or to produce records or other evidence held  
359 by them.

360 2. Any duly authorized representative of the department may  
361 administer an oath or affirmation.

362 3. If any person fails to comply with a request of the  
363 department for the inspection of records, fails to give  
364 testimony or respond to competent questions, or fails to comply  
365 with a subpoena, a circuit court having jurisdiction over such  
366 person may, upon application by the department, issue orders  
367 necessary to secure compliance. The failure of a taxpayer to  
368 provide documents available to, or required to be kept by, the  
369 taxpayer and requested by a subpoena issued under this section  
370 creates a rebuttable presumption that the resulting proposed  
371 final agency action by the department, as to the requested  
372 documents, is correct and that the requested documents not  
373 produced by the taxpayer would be adverse to the taxpayer's  
374 position as to the proposed final agency action. If a taxpayer  
375 fails to provide documents requested by a subpoena issued under  
376 this section, the department may make an assessment from an  
377 estimate based upon the best information then available to it.

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378 The department shall inform the taxpayer of the reason for the  
379 estimate and the information and methodology used to derive the  
380 estimate. The assessment shall be considered prima facie  
381 correct, and the taxpayer shall have the burden of showing any  
382 error in it.

383 Section 8. Paragraph (a) of subsection (1) of section  
384 212.05, Florida Statutes, is amended to read:

385 212.05 Sales, storage, use tax.—It is hereby declared to be  
386 the legislative intent that every person is exercising a taxable  
387 privilege who engages in the business of selling tangible  
388 personal property at retail in this state, including the  
389 business of making or facilitating remote sales; who rents or  
390 furnishes any of the things or services taxable under this  
391 chapter; or who stores for use or consumption in this state any  
392 item or article of tangible personal property as defined herein  
393 and who leases or rents such property within the state.

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

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

402 b. Each occasional or isolated sale of an aircraft, boat,  
403 mobile home, or motor vehicle of a class or type which is  
404 required to be registered, licensed, titled, or documented in  
405 this state or by the United States Government is ~~shall be~~  
406 subject to tax at the rate provided in this paragraph. The

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407 department shall by rule adopt any nationally recognized  
408 publication for valuation of used motor vehicles as the  
409 reference price list for any used motor vehicle which is  
410 required to be licensed pursuant to s. 320.08(1), (2), (3)(a),  
411 (b), (c), or (e), or (9). If any party to an occasional or  
412 isolated sale of such a vehicle reports to the tax collector a  
413 sales price which is less than 80 percent of the average loan  
414 price for the specified model and year of such vehicle as listed  
415 in the most recent reference price list, the tax levied under  
416 this paragraph shall be computed by the department on such  
417 average loan price unless the parties to the sale have provided  
418 to the tax collector an affidavit signed by each party, or other  
419 substantial proof, stating the actual sales price. Any party to  
420 such sale who reports a sales price less than the actual sales  
421 price is guilty of a misdemeanor of the first degree, punishable  
422 as provided in s. 775.082 or s. 775.083. The department shall  
423 collect or attempt to collect from such party any delinquent  
424 sales taxes. In addition, such party shall pay any tax due and  
425 any penalty and interest assessed plus a penalty equal to twice  
426 the amount of the additional tax owed. Notwithstanding any other  
427 provision of law, the Department of Revenue may waive or  
428 compromise any penalty imposed pursuant to this subparagraph.

429 2. This paragraph does not apply to the sale of a boat or  
430 aircraft by or through a registered dealer under this chapter to  
431 a purchaser who, at the time of taking delivery, is a  
432 nonresident of this state, does not make his or her permanent  
433 place of abode in this state, and is not engaged in carrying on  
434 in this state any employment, trade, business, or profession in  
435 which the boat or aircraft will be used in this state, or is a

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436 corporation none of the officers or directors of which is a  
437 resident of, or makes his or her permanent place of abode in,  
438 this state, or is a noncorporate entity that has no individual  
439 vested with authority to participate in the management,  
440 direction, or control of the entity's affairs who is a resident  
441 of, or makes his or her permanent abode in, this state. For  
442 purposes of this exemption, either a registered dealer acting on  
443 his or her own behalf as seller, a registered dealer acting as  
444 broker on behalf of a seller, or a registered dealer acting as  
445 broker on behalf of the nonresident purchaser may be deemed to  
446 be the selling dealer. This exemption is ~~shall~~ not be allowed  
447 unless:

448 a. The nonresident purchaser removes a qualifying boat, as  
449 described in sub-subparagraph f., from this ~~the~~ state within 90  
450 days after the date of purchase or extension, or the nonresident  
451 purchaser removes a nonqualifying boat or an aircraft from this  
452 state within 10 days after the date of purchase or, when the  
453 boat or aircraft is repaired or altered, within 20 days after  
454 completion of the repairs or alterations; or if the aircraft  
455 will be registered in a foreign jurisdiction and:

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

459 (II) The nonresident purchaser removes the aircraft from  
460 this ~~the~~ state to a foreign jurisdiction within 10 days after  
461 the date the aircraft is registered by the applicable foreign  
462 airworthiness authority; and

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



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466 For purposes of this sub-subparagraph, the term "foreign  
467 jurisdiction" means any jurisdiction outside of the United  
468 States or any of its territories;

469 b. The nonresident purchaser, within 90 days after ~~from~~ the  
470 date of departure, provides the department with written proof  
471 that the nonresident purchaser licensed, registered, titled, or  
472 documented the boat or aircraft outside this ~~the~~ state. If such  
473 written proof is unavailable, within 90 days the nonresident  
474 purchaser must ~~shall~~ provide proof that the nonresident  
475 purchaser applied for such license, title, registration, or  
476 documentation. The nonresident purchaser shall forward to the  
477 department proof of title, license, registration, or  
478 documentation upon receipt;

479 c. The nonresident purchaser, within 30 days after removing  
480 the boat or aircraft from this state ~~Florida~~, furnishes the  
481 department with proof of removal in the form of receipts for  
482 fuel, dockage, slippage, tie-down, or hangaring from outside of  
483 this state ~~Florida~~. The information so provided must clearly and  
484 specifically identify the boat or aircraft;

485 d. The selling dealer, within 30 days after the date of  
486 sale, provides to the department a copy of the sales invoice,  
487 closing statement, bills of sale, and the original affidavit  
488 signed by the nonresident purchaser affirming that the  
489 nonresident purchaser qualifies for exemption from sales tax  
490 pursuant to this subparagraph and attesting that the nonresident  
491 purchaser will provide the documentation required to  
492 substantiate the exemption claimed under this subparagraph  
493 ~~attesting that he or she has read the provisions of this~~

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494 ~~section;~~

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

497 f. Unless the nonresident purchaser of a boat of 5 net tons  
498 of admeasurement or larger intends to remove the boat from this  
499 state within 10 days after the date of purchase or when the boat  
500 is repaired or altered, within 20 days after completion of the  
501 repairs or alterations, the nonresident purchaser applies to the  
502 selling dealer for a decal which authorizes 90 days after the  
503 date of purchase for removal of the boat. The nonresident  
504 purchaser of a qualifying boat may apply to the selling dealer  
505 within 60 days after the date of purchase for an extension decal  
506 that authorizes the boat to remain in this state for an  
507 additional 90 days, but not more than a total of 180 days,  
508 before the nonresident purchaser is required to pay the tax  
509 imposed by this chapter. The department is authorized to issue  
510 decals in advance to dealers. The number of decals issued in  
511 advance to a dealer shall be consistent with the volume of the  
512 dealer's past sales of boats which qualify under this sub-  
513 subparagraph. The selling dealer or his or her agent shall mark  
514 and affix the decals to qualifying boats in the manner  
515 prescribed by the department, before delivery of the boat.

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

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

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

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523 not limited to, the decal's date of expiration.

524 (IV) The department is authorized to require dealers who  
525 purchase decals to file reports with the department and may  
526 prescribe all necessary records by rule. All such records are  
527 subject to inspection by the department.

528 (V) Any dealer or his or her agent who issues a decal  
529 falsely, fails to affix a decal, mismarks the expiration date of  
530 a decal, or fails to properly account for decals will be  
531 considered prima facie to have committed a fraudulent act to  
532 evade the tax and will be liable for payment of the tax plus a  
533 mandatory penalty of 200 percent of the tax, and shall be liable  
534 for fine and punishment as provided by law for a conviction of a  
535 misdemeanor of the first degree, as provided in s. 775.082 or s.  
536 775.083.

537 (VI) Any nonresident purchaser of a boat who removes a  
538 decal before permanently removing the boat from this ~~the~~ state,  
539 or defaces, changes, modifies, or alters a decal in a manner  
540 affecting its expiration date before its expiration, or who  
541 causes or allows the same to be done by another, will be  
542 considered prima facie to have committed a fraudulent act to  
543 evade the tax and will be liable for payment of the tax plus a  
544 mandatory penalty of 200 percent of the tax, and shall be liable  
545 for fine and punishment as provided by law for a conviction of a  
546 misdemeanor of the first degree, as provided in s. 775.082 or s.  
547 775.083.

548 (VII) The department is authorized to adopt rules necessary  
549 to administer and enforce this subparagraph and to publish the  
550 necessary forms and instructions.

551 (VIII) The department is hereby authorized to adopt

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552 emergency rules pursuant to s. 120.54(4) to administer and  
553 enforce ~~the provisions of~~ this subparagraph.

554

555 If the nonresident purchaser fails to remove the qualifying boat  
556 from this state within the maximum 180 days after purchase or a  
557 nonqualifying boat or an aircraft from this state within 10 days  
558 after purchase or, when the boat or aircraft is repaired or  
559 altered, within 20 days after completion of such repairs or  
560 alterations, or permits the boat or aircraft to return to this  
561 state within 6 months after ~~from~~ the date of departure, except  
562 as provided in s. 212.08(7)(fff), or if the nonresident  
563 purchaser fails to furnish the department with any of the  
564 documentation required by this subparagraph within the  
565 prescribed time period, the nonresident purchaser is ~~shall be~~  
566 liable for use tax on the cost price of the boat or aircraft  
567 and, in addition thereto, payment of a penalty to the Department  
568 of Revenue equal to the tax payable. This penalty shall be in  
569 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
570 period following the sale of a qualifying boat tax-exempt to a  
571 nonresident may not be tolled for any reason.

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

575 212.13 Records required to be kept; power to inspect; audit  
576 procedure.—

577 (2) (a) Each dealer, as defined in this chapter, shall  
578 secure, maintain, and keep as long as required by s. 213.35 a  
579 complete record of tangible personal property or services  
580 received, used, sold at retail, distributed or stored, leased or

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581 rented by said dealer, together with invoices, bills of lading,  
582 gross receipts from such sales, and other pertinent records and  
583 papers as may be required by the department for the reasonable  
584 administration of this chapter. All such records must be made  
585 available to the department at reasonable times and places and  
586 by reasonable means, including in an electronic format when so  
587 kept by the dealer. Any dealer subject to this chapter who  
588 violates this subsection commits a misdemeanor of the first  
589 degree, punishable as provided in s. 775.082 or s. 775.083. If,  
590 however, any subsequent offense involves intentional destruction  
591 of such records with an intent to evade payment of or deprive  
592 the state of any tax revenues, such subsequent offense is a  
593 felony of the third degree, punishable as provided in s. 775.082  
594 or s. 775.083.

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

596 a. "Dealer" means a dealer, as defined in s. 212.06(2),  
597 which is licensed under chapter 561.

598 b. "Division" means the Division of Alcoholic Beverages and  
599 Tobacco of the Department of Business and Professional  
600 Regulation.

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

604 2. Dealers shall maintain records of all monthly sales and  
605 all monthly purchases of alcoholic beverages and produce such  
606 records for inspection by the department. During the course of  
607 an audit, if the department has made a formal demand for such  
608 records and a dealer has failed to comply with such a demand,  
609 the department may issue a written request for such records to

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610 the dealer, allowing the dealer an additional 20 days to provide  
611 the requested records or show reasonable cause why the records  
612 cannot be produced. If the dealer fails to produce the requested  
613 records or show reasonable cause why the records cannot be  
614 produced, the department may issue a notice of intent to suspend  
615 the dealer's resale certificate. The dealer shall then have 20  
616 days to file a petition with the department challenging the  
617 proposed action pursuant to s. 120.569. If the dealer fails to  
618 timely file a petition or the department prevails in a  
619 proceeding challenging the notice, the department shall suspend  
620 the resale certificate.

621 3. If a dealer's resale certificate is suspended under this  
622 subsection in the course of the dealer's first audit before the  
623 department for sales and use tax, the failure of a dealer to  
624 comply is deemed sufficient cause under s. 561.29(1)(a) for the  
625 division to suspend the dealer's license and the department  
626 shall promptly notify the division and the dealer of such  
627 failure for further appropriate action by the division. The  
628 division shall lift the suspension of the license and the  
629 department shall lift the suspension of the resale certificate  
630 if the dealer provides the necessary records to conduct the  
631 audit prior to issuance of an estimated assessment, posts a bond  
632 with the department in the amount of an estimated assessment to  
633 ensure payment of the assessment, or fully pays any tax,  
634 penalties, and interest owed.

635 4. If a dealer's resale certificate is suspended under this  
636 subsection and the audit is not the dealer's first audit before  
637 the department for sales and use tax, such failure is sufficient  
638 cause under s. 561.29(1)(a) for the division to revoke the

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639 dealer's license and the department shall promptly notify the  
640 division and the dealer of such failure for further appropriate  
641 action by the division.

642 5. The department shall notify the division when a dealer's  
643 resale certificate is suspended and shall publish a list of  
644 dealers whose resale certificates have been suspended as  
645 authorized by s. 213.053(21). The division shall include notice  
646 of such suspension in its license verification database or  
647 provide a link to the department's published list from the  
648 division's license verification page.

649 6. A transferor may not accept orders from or deliver  
650 alcoholic beverages to a dealer more than 7 days, inclusive of  
651 any Saturday, Sunday, or legal holiday, after the date the  
652 department publishes the list under subparagraph 5. identifying  
653 that the dealer's resale certificate has been suspended.

654 7. A transferor who sells alcoholic beverages to a dealer  
655 whose resale certificate has been suspended is not responsible  
656 for any tax, penalty, or interest due if the alcoholic beverages  
657 are delivered no more than 7 days, inclusive of any Saturday,  
658 Sunday, or legal holiday, after the date of publication of the  
659 suspension.

660 8. The department may adopt rules to implement this  
661 paragraph.

662 (5) (a) The department shall send written notification at  
663 least 60 days before ~~prior to~~ the date an auditor is scheduled  
664 to begin an audit, informing the taxpayer of the audit. The  
665 department is not required to give 60 days' prior notification  
666 of a forthcoming audit in any instance in which the taxpayer  
667 requests an emergency audit.

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

669 1. The approximate date on which the auditor is scheduled  
670 to begin the audit.

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

674 3. Any other requests or suggestions the department may  
675 deem necessary.

676 (c) Only records, receipts, invoices, resale certificates,  
677 and related documentation that ~~which~~ are available to the  
678 auditor when such audit begins are ~~shall be~~ deemed acceptable  
679 for the purposes of conducting such audit. A resale certificate  
680 containing a date before ~~prior to~~ the date the audit commences  
681 is ~~shall be~~ deemed acceptable documentation of the specific  
682 transaction or transactions which occurred in the past, for the  
683 purpose of conducting an audit.

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

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

690 (f) Once the notification required by paragraph (a) is  
691 issued, the department, at any time, may respond to contact  
692 initiated by a taxpayer to discuss the audit, and the taxpayer  
693 may provide documentation or other information, electronically  
694 or otherwise, to the department. The department may examine, at  
695 any time, documentation and other information voluntarily  
696 provided by the taxpayer, its representative, or other parties;



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697 information already in the department's possession; or publicly  
698 available information. The department's examination of such  
699 information does not mean an audit has commenced if the review  
700 takes place within 60 days after the notice of intent to conduct  
701 an audit. The requirement in paragraph (a) does not limit the  
702 department in making initial contact with the taxpayer to  
703 confirm receipt of the notification or to confirm the date that  
704 the audit will begin. If the taxpayer has not previously waived  
705 the 60-day notice period and believes the department commenced  
706 the audit prior to the 61st day, the taxpayer must object in  
707 writing to the department before the issuance of an assessment  
708 or else the objection is waived. If the objection is not waived  
709 and it is determined that the audit was commenced before the  
710 61st day after the issuance of the notice of intent to audit,  
711 the tolling period provided for in s. 213.345 is considered  
712 lifted for the number of days equal to the difference between  
713 the date the audit commenced and the 61st day after the date of  
714 the department's notice of intent to audit.

715 (7) The department may adopt rules to administer this  
716 section.

717 Section 10. Paragraph (a) of subsection (7) of section  
718 212.14, Florida Statutes, is amended to read:

719 212.14 Departmental powers; hearings; distress warrants;  
720 bonds; subpoenas and subpoenas duces tecum.—

721 (7) (a) For purposes of collection and enforcement of taxes,  
722 penalties, and interest levied under this chapter, the  
723 department may issue subpoenas or subpoenas duces tecum  
724 compelling the attendance and testimony of witnesses and the  
725 production of books, records, written materials, and

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726 electronically recorded information. Subpoenas shall be issued  
727 with the written and signed approval of the executive director  
728 or his or her designee on written and sworn application by any  
729 employee of the department. The application must set forth the  
730 reason for the application, the name of the person subpoenaed,  
731 the time and place of appearance of the witness, and a  
732 description of any books, records, or electronically recorded  
733 information to be produced, together with a statement by the  
734 applicant that the department has unsuccessfully attempted other  
735 reasonable means of securing information and that the testimony  
736 of the witness or the written or electronically recorded  
737 materials sought in the subpoena are necessary for the  
738 collection of taxes, penalty, or interest or the enforcement of  
739 the taxes levied under this chapter. A subpoena must ~~shall~~ be  
740 served in the manner provided by law and by the Florida Rules of  
741 Civil Procedure and is ~~shall be~~ returnable only during regular  
742 business hours and at least 20 calendar days after the date of  
743 service of the subpoena. Any subpoena to which this subsection  
744 applies must ~~shall~~ identify the taxpayer to whom the subpoena  
745 relates and to whom the records pertain and must ~~shall~~ provide  
746 other information to enable the person subpoenaed to locate the  
747 records required under the subpoena. The department shall give  
748 notice to the taxpayer to whom the subpoena relates within 3  
749 days after ~~of~~ the day on which the service of the subpoena is  
750 made. Within 14 days after service of the subpoena, the person  
751 to whom the subpoena is directed may serve written objection to  
752 inspection or copying of any of the designated materials. If  
753 objection is made, the department is ~~shall~~ not ~~be~~ entitled to  
754 inspect and copy the materials, except pursuant to an order of

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755 the circuit court. If an objection is made, the department may  
756 petition any circuit court for an order to comply with the  
757 subpoena. The subpoena must ~~shall~~ contain a written notice of  
758 the right to object to the subpoena. Every subpoena served upon  
759 the witness or records custodian must be accompanied by a copy  
760 of ~~the provisions of~~ this subsection. If a person refuses to  
761 obey a subpoena or subpoena duces tecum, the department may  
762 apply to any circuit court of this state to enforce compliance  
763 with the subpoena. Witnesses must ~~shall~~ be paid mileage and  
764 witness fees as authorized for witnesses in civil cases. The  
765 failure of a taxpayer to provide documents available to, or  
766 required to be kept by, the taxpayer and requested by a subpoena  
767 issued under this section creates a rebuttable presumption that  
768 the resulting proposed final agency action by the department, as  
769 to the requested documents, is correct and that the requested  
770 documents not produced by the taxpayer would be adverse to the  
771 taxpayer's position as to the proposed final agency action. If a  
772 taxpayer fails to provide documents requested by a subpoena  
773 issued under this section, the department may make an assessment  
774 from an estimate based upon the best information then available  
775 to it for the taxable period of retail sales of the taxpayer,  
776 together with any accrued interest and penalties. The department  
777 shall inform the taxpayer of the reason for the estimate and the  
778 information and methodology used to derive the estimate. The  
779 assessment shall be considered prima facie correct, and the  
780 taxpayer shall have the burden of showing any error in it. The  
781 presumption and authority to use estimates for the purpose of an  
782 assessment under this paragraph do not apply solely because a  
783 taxpayer or its representative requests a conference to

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784 negotiate the production of a sample of records demanded by a  
785 subpoena.

786 Section 11. Section 213.051, Florida Statutes, is amended  
787 to read:

788 213.051 Service of subpoenas.—

789 (1) For the purpose of administering and enforcing the  
790 provisions of the revenue laws of this state, the executive  
791 director of the Department of Revenue, or any of his or her  
792 assistants designated in writing by the executive director, may  
793 shall be authorized to serve subpoenas and subpoenas duces tecum  
794 issued by the state attorney relating to investigations  
795 concerning the taxes enumerated in s. 213.05.

796 (2) In addition to the procedures for service prescribed by  
797 chapter 48, the department may serve subpoenas it issues  
798 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735  
799 upon any business registered with the department at the address  
800 on file with the department if it received correspondence from  
801 the business from that address within 30 days before issuance of  
802 the subpoena or if the address is listed with the Department of  
803 State Division of Corporations as a principal or business  
804 address. If a business' address is not in this state, service is  
805 made upon proof of delivery by certified or registered mail or  
806 under the notice provisions of s. 213.0537.

807 Section 12. Present subsections (21) and (22) of section  
808 213.053, Florida Statutes, are redesignated as subsections (22)  
809 and (23), respectively, and a new subsection (21) is added to  
810 that section, to read:

811 213.053 Confidentiality and information sharing.—

812 (21) (a) The department shall publish a list of dealers

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813 whose resale certificates have been suspended pursuant to s.  
814 212.13(2)(b). The list may contain the name of the dealer,  
815 including the name under which the dealer does business; the  
816 address of the dealer; the dealer's employer identification  
817 number or other taxpayer identification number; and the date on  
818 which the dealer was added to the list.

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

821 (c) The department may adopt rules to administer this  
822 subsection.

823 Section 13. Section 213.06, Florida Statutes, is amended to  
824 read:

825 213.06 Rules of department; circumstances requiring  
826 emergency rules.—

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

830 (2) The executive director of the department may adopt  
831 emergency rules pursuant to s. 120.54 on behalf of the  
832 department when the effective date of a legislative change  
833 occurs sooner than 120 ~~60~~ days after the close of a legislative  
834 session in which enacted or after the Governor approves or fails  
835 to veto the legislative change, whichever is later, and the  
836 change affects a tax rate or a collection or reporting procedure  
837 which affects a substantial number of dealers or persons subject  
838 to the tax change or procedure. The Legislature finds that such  
839 circumstances qualify as an exception to the prerequisite of a  
840 finding of immediate danger to the public health, safety, or  
841 welfare as set forth in s. 120.54(4)(a) and qualify as

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842 circumstances requiring an emergency rule. Emergency rules  
843 adopted under this subsection are exempt from s. 120.54(4)(c),  
844 remain in effect for 6 months or until replaced by rules adopted  
845 under the nonemergency rulemaking procedures of the  
846 Administrative Procedure Act, and may be renewed for no more  
847 than 3 additional 6-month periods during the pendency of  
848 procedures to adopt permanent rules addressing the subject of  
849 the emergency rules.

850 (3) The grants of rulemaking authority in subsections (1)  
851 and (2) are sufficient to allow the department to adopt rules  
852 implementing all revenue laws administered by the department.  
853 Each revenue law administered by the department is an enabling  
854 statute authorizing the department to implement it, regardless  
855 of whether the enabling statute contains its own grant of  
856 rulemaking authority.

857 Section 14. Paragraph (b) of subsection (1) and paragraph  
858 (a) of subsection (3) of section 213.21, Florida Statutes, are  
859 amended, and subsections (11) and (12) are added to that  
860 section, to read:

861 213.21 Informal conferences; compromises.—

862 (1)

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

868 (3) (a) A taxpayer's liability for any tax or interest  
869 specified in s. 72.011(1) may be compromised by the department  
870 upon the grounds of doubt as to liability for or collectibility

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871 of such tax or interest. A taxpayer's liability for interest  
872 under any of the chapters specified in s. 72.011(1) shall be  
873 settled or compromised in whole or in part whenever or to the  
874 extent that the department determines that the delay in the  
875 determination of the amount due is attributable to the action or  
876 inaction of the department. A taxpayer's liability for penalties  
877 under any of the chapters specified in s. 72.011(1) greater than  
878 25 percent of the tax must ~~may~~ be settled or compromised if ~~it~~  
879 ~~is determined by~~ the department determines that the  
880 noncompliance is not due to ~~reasonable cause and not to~~ willful  
881 negligence, willful neglect, or fraud. In addition, a taxpayer's  
882 liability for penalties under any of the chapters specified in  
883 s. 72.011(1) up to and including 25 percent of the tax may be  
884 settled or compromised if the department determines that  
885 reasonable cause exists and the penalties greater than 25  
886 percent of the tax were compromised because the noncompliance is  
887 not due to willful negligence, willful neglect, or fraud. There  
888 is a rebuttable presumption that a taxpayer's noncompliance is  
889 due to willful negligence, willful neglect, or fraud when  
890 adequate records as requested by the department are not provided  
891 to the department before the issuance of an assessment. The  
892 presumption may be rebutted by a showing of reasonable cause why  
893 adequate records as requested were not provided or were  
894 unavailable to the taxpayer. The facts and circumstances are  
895 subject to de novo review ~~to determine the existence of~~  
896 ~~reasonable cause~~ in any administrative proceeding or judicial  
897 action challenging an assessment of penalty under any of the  
898 chapters specified in s. 72.011(1). A taxpayer who establishes  
899 reasonable reliance on the written advice issued by the

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900 department to the taxpayer ~~is will be~~ deemed to have shown  
901 reasonable cause for the noncompliance. ~~In addition, a~~  
902 ~~taxpayer's liability for penalties under any of the chapters~~  
903 ~~specified in s. 72.011(1) in excess of 25 percent of the tax~~  
904 ~~shall be settled or compromised if the department determines~~  
905 ~~that the noncompliance is due to reasonable cause and not to~~  
906 ~~willful negligence, willful neglect, or fraud.~~ The department  
907 shall maintain records of all compromises, and the records shall  
908 state the basis for the compromise. The records of compromise  
909 under this paragraph are ~~shall~~ not ~~be~~ subject to disclosure  
910 pursuant to s. 119.07(1) and are ~~shall be~~ considered  
911 confidential information governed by ~~the provisions of~~ s.  
912 213.053.

913 (11) Following the expiration of time for a taxpayer to  
914 challenge an assessment or a denial of a refund as provided in  
915 s. 72.011, the department may consider a request to settle or  
916 compromise any tax, interest, penalty, or other liability under  
917 this section if the taxpayer demonstrates that the failure to  
918 initiate a timely challenge was due to a qualified event that  
919 directly impacted compliance with that section. For purposes of  
920 this subsection, a qualified event is limited to the occurrence  
921 of events during an audit or the expired protest period which  
922 were beyond the control of the taxpayer, including, but not  
923 limited to, the death or life-threatening injury or illness of  
924 the taxpayer or an immediate family member of the taxpayer; the  
925 death or life-threatening injury or illness of the responsible  
926 party that controlled, managed, or directed the affected  
927 business entity; acts of war or terrorism; natural disasters;  
928 fire; or other catastrophic loss. The department may not



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929 consider a request received more than 180 days after the  
930 expiration of time allowed under s. 72.011.

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

934 Section 15. Section 213.34, Florida Statutes, is amended to  
935 read:

936 213.34 Authority to audit.—

937 (1) The Department of Revenue may ~~shall have the authority~~  
938 ~~to~~ audit and examine the accounts, books, or records of all  
939 persons ~~who are~~ subject to a revenue law made applicable to this  
940 chapter, or otherwise placed under the control and  
941 administration of the department, for the purpose of  
942 ascertaining the correctness of any return which has been filed  
943 or payment which has been made, or for the purpose of making a  
944 return where none has been made.

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

950 (a) During the course of an audit, but before the issuance  
951 of an assessment other than a jeopardy assessment, the  
952 department shall issue to the taxpayer a notice explaining the  
953 audit findings. No later than 30 days after the issuance of the  
954 notice, the taxpayer may request in writing an exit conference  
955 at a mutually agreeable date and time with the department's  
956 audit staff to discuss the audit findings. The exit conference  
957 must be conducted no later than 30 days after a request for the

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958 conference, unless the taxpayer and the department enter into an  
959 agreement to extend the audit tolling period pursuant to s.  
960 213.23. The taxpayer shall be given an opportunity at or before  
961 the exit conference to provide additional information and  
962 documents to the department to rebut the audit findings. Upon  
963 the mutual written agreement between the department and the  
964 taxpayer to extend the audit tolling period pursuant to s.  
965 213.23, the exit conference may be continued to allow the  
966 taxpayer additional time to provide information and documents to  
967 the department. The department shall review any information  
968 provided by the taxpayer and, if the department revises the  
969 audit findings, a copy of the revised audit findings must be  
970 provided to the taxpayer. Such revision of the audit findings  
971 does not provide a right to any additional conference.

972 (b) If an exit conference is timely requested in writing,  
973 the limitations in s. 95.091(3) are tolled an additional 60  
974 days. If the department fails to offer a taxpayer the  
975 opportunity to hold an exit conference despite a timely written  
976 request, the limitations period in s. 95.091(3) may not be  
977 tolled for the additional 60 days. If the assessment is issued  
978 outside of the limitations period, the assessment must be  
979 reduced by the amount of those taxes, penalties, and interest  
980 for reporting periods outside of the limitations period, as  
981 modified by any other tolling or extension provisions.

982 (c) If a request for an exit conference is not timely made,  
983 the right to a conference is waived. A taxpayer may also  
984 affirmatively waive its right to an exit conference. Failure to  
985 hold an exit conference does not preclude the department from  
986 issuing an assessment.

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987 (d) The department may adopt rules to implement this  
988 subsection.

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

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

997 (5) After the application of subsection (4), if the  
998 department's audit finds that the tax paid is more than the  
999 correct amount, the department must refund the overpayment that  
1000 is within the applicable period provided by s. 215.26. Such  
1001 action by the department does not prevent a taxpayer from  
1002 challenging the amount of the refund pursuant to chapters 72 and  
1003 120 or applying for a refund of additional tax within the  
1004 applicable period.

1005 Section 16. Section 213.345, Florida Statutes, is amended  
1006 to read:

1007 213.345 Tolling of periods during an audit.—The limitations  
1008 in s. 95.091(3) and the period for filing a claim for refund as  
1009 required by s. 215.26(2) are ~~shall be~~ tolled for a period of 1  
1010 year if the Department of Revenue has, on or after July 1, 1999,  
1011 issued a notice of intent to conduct an audit or investigation  
1012 of the taxpayer's account within the applicable period of time.  
1013 The 1-year period is tolled upon receipt of written objections  
1014 to the subpoena and for the entire pendency of any action that  
1015 seeks an order to enforce compliance with or to challenge any

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1016 subpoena issued by the department compelling the attendance and  
1017 testimony of witnesses and the production of books, records,  
1018 written materials, and electronically recorded information. The  
1019 department must commence an audit within 120 days after it  
1020 issues a notice of intent to conduct an audit, unless the  
1021 taxpayer requests a delay. If the taxpayer does not request a  
1022 delay and the department does not begin the audit within 120  
1023 days after issuing the notice, the tolling period terminates  
1024 ~~shall terminate~~ unless the taxpayer and the department enter  
1025 into an agreement to extend the period pursuant to s. 213.23. If  
1026 the department issues a notice explaining its audit findings  
1027 under s. 213.34(2) (a) based on an estimate because the taxpayer  
1028 has failed or refuses to provide records, the audit will be  
1029 deemed to have commenced for purposes of this section. In the  
1030 event the department issues an assessment beyond the tolling  
1031 period, the assessment will be considered late and the  
1032 assessment shall be reduced by the amount of those taxes,  
1033 penalties, and interest for reporting periods outside of the  
1034 limitations period, as modified by any other tolling or  
1035 extension provisions.

1036 Section 17. Subsections (1), (3), and (6) of section  
1037 213.67, Florida Statutes, are amended to read:

1038 213.67 Garnishment.—

1039 (1) If a person is delinquent in the payment of any taxes,  
1040 penalties, ~~and~~ interest, additional daily accrued interest,  
1041 costs, and fees owed to the department, the executive director  
1042 or his or her designee may give notice of the amount of such  
1043 delinquency by certified or registered mail, by personal  
1044 service, or by electronic means, including, but not limited to,

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1045 facsimile transmissions, electronic data interchange, or use of  
1046 the Internet, to all persons having in their possession or under  
1047 their control any credits or personal property, exclusive of  
1048 wages, belonging to the delinquent taxpayer, or owing any debts  
1049 to such delinquent taxpayer at the time of receipt by them of  
1050 such notice. Thereafter, any person ~~who has been~~ notified may  
1051 not transfer or make any other disposition of such credits,  
1052 other personal property, or debts until the executive director  
1053 or his or her designee consents to a transfer or disposition or  
1054 until 60 days after the receipt of such notice. However, the  
1055 credits, other personal property, or debts that exceed the  
1056 delinquent amount stipulated in the notice are not subject to  
1057 this section, wherever held, if the taxpayer does not have a  
1058 prior history of tax delinquencies. If during the effective  
1059 period of the notice to withhold, any person so notified makes  
1060 any transfer or disposition of the property or debts required to  
1061 be withheld under this section, he or she is liable to the state  
1062 for any indebtedness owed to the department by the person with  
1063 respect to whose obligation the notice was given to the extent  
1064 of the value of the property or the amount of the debts thus  
1065 transferred or paid if, solely by reason of such transfer or  
1066 disposition, the state is unable to recover the indebtedness of  
1067 the person with respect to whose obligation the notice was  
1068 given. If the delinquent taxpayer contests the intended levy in  
1069 circuit court or under chapter 120, the notice under this  
1070 section remains effective until that final resolution of the  
1071 contest. Any financial institution receiving such notice  
1072 maintains ~~will maintain~~ a right of setoff for any transaction  
1073 involving a debit card occurring on or before the date of

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1074 receipt of such notice.

1075 (3) During the last 30 days of the 60-day period set forth  
1076 in subsection (1), the executive director or his or her designee  
1077 may levy upon such credits, other personal property, or debts.  
1078 The levy must be accomplished by delivery of a notice of levy by  
1079 certified or registered mail, by personal service, or by  
1080 electronic means, including, but not limited to, facsimile  
1081 transmission or electronic data exchange. Upon receipt of the  
1082 notice of levy, ~~which~~ the person possessing the credits, other  
1083 personal property, or debts shall transfer them to the  
1084 department or pay to the department the amount owed to the  
1085 delinquent taxpayer.

1086 (6) (a) Levy may be made under subsection (3) upon credits,  
1087 other personal property, or debt of any person with respect to  
1088 any unpaid tax, penalties, ~~and~~ interest, additional daily  
1089 accrued interest, costs, and fees only after the executive  
1090 director or his or her designee has notified such person in  
1091 writing of the intention to make such levy.

1092 (b) No less than 30 days before the day of the levy, the  
1093 notice of intent to levy required under paragraph (a) must ~~shall~~  
1094 be given in person or sent by certified or registered mail to  
1095 the person's last known address.

1096 (c) The notice required in paragraph (a) must include a  
1097 brief statement that sets forth in simple and nontechnical  
1098 terms:

1099 1. The provisions of this section relating to levy and sale  
1100 of property;

1101 2. The procedures applicable to the levy under this  
1102 section;

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1103           3. The administrative and judicial appeals available to the  
1104 taxpayer with respect to such levy and sale, and the procedures  
1105 relating to such appeals; and

1106           4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers  
1107 which could prevent levy on the property.

1108           Section 18. Section 220.42, Florida Statutes, is amended to  
1109 read:

1110           220.42 Methods of accounting.—

1111           (1) For purposes of this code, a taxpayer's method of  
1112 accounting must ~~shall~~ be the same as such taxpayer's method of  
1113 accounting for federal income tax purposes, ~~except as provided~~  
1114 ~~in subsection (3)~~. If no method of accounting has been regularly  
1115 used by a taxpayer, net income for purposes of this code must  
1116 ~~shall~~ be computed by the ~~such~~ method that ~~as in the opinion of~~  
1117 the department determines most fairly reflects income.

1118           (2) If a taxpayer's method of accounting is changed for  
1119 federal income tax purposes, the taxpayer's method of accounting  
1120 for purposes of this code must ~~shall~~ be similarly changed.

1121           ~~(3) Any taxpayer which has elected for federal income tax~~  
1122 ~~purposes to report any portion of its income on the completed~~  
1123 ~~contract method of accounting under Treasury Regulation 1.451-~~  
1124 ~~3(b)(2) may elect to return the income so reported on the~~  
1125 ~~percentage of completion method of accounting under Treasury~~  
1126 ~~Regulation 1.451-3(b)(1), provided the taxpayer regularly~~  
1127 ~~maintains its books of account and reports to its shareholders~~  
1128 ~~on the percentage of completion method. The election provided by~~  
1129 ~~this subsection shall be allowed only if it is made, in such~~  
1130 ~~manner as the department may prescribe, not later than the due~~  
1131 ~~date, including any extensions thereof, for filing a return for~~

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1132 ~~the taxpayer's first taxable year under this code in which a~~  
1133 ~~portion of its income is returned on the completed contract~~  
1134 ~~method of accounting for federal tax purposes. An election made~~  
1135 ~~pursuant to this subsection shall apply to all subsequent~~  
1136 ~~taxable years of the taxpayers unless the department consents in~~  
1137 ~~writing to its revocation.~~

1138 Section 19. Subsection (4) is added to section 220.735,  
1139 Florida Statutes, to read:

1140 220.735 Production of witnesses and records.—

1141 (4) The failure of a taxpayer to provide documents  
1142 available to, or required to be kept by, the taxpayer and  
1143 requested by a subpoena issued under this section creates a  
1144 rebuttable presumption that the resulting proposed final agency  
1145 action by the department, as to the requested documents, is  
1146 correct and that the requested documents not produced by the  
1147 taxpayer would be adverse to the taxpayer's position as to the  
1148 proposed final agency action. If a taxpayer fails to provide  
1149 documents requested by a subpoena issued under this section, the  
1150 department may determine the amount of tax due according to its  
1151 best judgment and may issue a notice of deficiency to the  
1152 taxpayer, setting forth the amount of tax, interest, and any  
1153 penalties proposed to be assessed. The department shall inform  
1154 the taxpayer of the reason for the estimate and the information  
1155 and methodology used to derive the estimate. The assessment  
1156 shall be considered prima facie correct, and the taxpayer shall  
1157 have the burden of showing any error in it.

1158 Section 20. Paragraph (e) of subsection (3) of section  
1159 443.131, Florida Statutes, is amended to read:

1160 443.131 Contributions.—



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1161 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
1162 EXPERIENCE.—

1163 (e) *Assignment of variations from the standard rate.*—

1164 1. As used in this paragraph, the terms “total benefit  
1165 payments,” “benefits paid to an individual,” and “benefits  
1166 charged to the employment record of an employer” mean the amount  
1167 of benefits paid to individuals multiplied by:

1168 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.

1169 b. For benefits paid during the period beginning on July 1,  
1170 2007, and ending March 31, 2011, 0.90.

1171 c. For benefits paid after March 31, 2011, 1.

1172 d. For benefits paid during the period beginning April 1,  
1173 2020, and ending December 31, 2020, 0.

1174 e. For benefits paid during the period beginning January 1,  
1175 2021, and ending June 30, 2021, 1, except as otherwise adjusted  
1176 in accordance with paragraph (f).

1177 2. For the calculation of contribution rates effective  
1178 January 1, 2012, and thereafter:

1179 a. The tax collection service provider shall assign a  
1180 variation from the standard rate of contributions for each  
1181 calendar year to each eligible employer. In determining the  
1182 contribution rate, varying from the standard rate to be assigned  
1183 each employer, adjustment factors computed under sub-sub-  
1184 subparagraphs (I)-(IV) are added to the benefit ratio. This  
1185 addition shall be accomplished in two steps by adding a variable  
1186 adjustment factor and a final adjustment factor. The sum of  
1187 these adjustment factors computed under sub-sub-subparagraphs  
1188 (I)-(IV) shall first be algebraically summed. The sum of these  
1189 adjustment factors shall next be divided by a gross benefit

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1190 ratio determined as follows: Total benefit payments for the 3-  
1191 year period described in subparagraph (b)3. are charged to  
1192 employers eligible for a variation from the standard rate, minus  
1193 excess payments for the same period, divided by taxable payroll  
1194 entering into the computation of individual benefit ratios for  
1195 the calendar year for which the contribution rate is being  
1196 computed. The ratio of the sum of the adjustment factors  
1197 computed under sub-sub-subparagraphs (I)-(IV) to the gross  
1198 benefit ratio is multiplied by each individual benefit ratio  
1199 that is less than the maximum contribution rate to obtain  
1200 variable adjustment factors; except that if the sum of an  
1201 employer's individual benefit ratio and variable adjustment  
1202 factor exceeds the maximum contribution rate, the variable  
1203 adjustment factor is reduced in order for the sum to equal the  
1204 maximum contribution rate. The variable adjustment factor for  
1205 each of these employers is multiplied by his or her taxable  
1206 payroll entering into the computation of his or her benefit  
1207 ratio. The sum of these products is divided by the taxable  
1208 payroll of the employers who entered into the computation of  
1209 their benefit ratios. The resulting ratio is subtracted from the  
1210 sum of the adjustment factors computed under sub-sub-  
1211 subparagraphs (I)-(IV) to obtain the final adjustment factor.  
1212 The variable adjustment factors and the final adjustment factor  
1213 must be computed to five decimal places and rounded to the  
1214 fourth decimal place. This final adjustment factor is added to  
1215 the variable adjustment factor and benefit ratio of each  
1216 employer to obtain each employer's contribution rate. An  
1217 employer's contribution rate may not, however, be rounded to  
1218 less than 0.1 percent. Regardless of whether subparagraph 5. is

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1219 repealed as provided in subparagraph 6., in determining the  
1220 contribution rate for rates effective January 1, 2021, through  
1221 December 31, 2025, varying from the standard rate that would  
1222 otherwise ~~to~~ be assigned, the computation shall exclude any  
1223 benefit that is excluded by the multipliers under subparagraph  
1224 (b)2. and subparagraph 1. and ~~The computation of the~~  
1225 ~~contribution rate, varying from the standard rate to be~~  
1226 ~~assigned,~~ shall also exclude any benefit paid as a result of a  
1227 governmental order related to COVID-19 to close or reduce  
1228 capacity of a business before the date of the repeal. In  
1229 addition, the contribution rate for the 2021 and 2022 calendar  
1230 years shall be calculated without the application of the  
1231 positive adjustment factor in sub-sub-subparagraph (III).

1232 (I) An adjustment factor for noncharge benefits is computed  
1233 to the fifth decimal place and rounded to the fourth decimal  
1234 place by dividing the amount of noncharge benefits during the 3-  
1235 year period described in subparagraph (b)3. by the taxable  
1236 payroll of employers eligible for a variation from the standard  
1237 rate who have a benefit ratio for the current year which is less  
1238 than the maximum contribution rate. For purposes of computing  
1239 this adjustment factor, the taxable payroll of these employers  
1240 is the taxable payrolls for the 3 years ending June 30 of the  
1241 current calendar year as reported to the tax collection service  
1242 provider by September 30 of the same calendar year. As used in  
1243 this sub-sub-subparagraph, the term "noncharge benefits" means  
1244 benefits paid to an individual, as adjusted pursuant to  
1245 subparagraph (b)2. and subparagraph 1., from the Unemployment  
1246 Compensation Trust Fund which were not charged to the employment  
1247 record of any employer, but excluding any benefit paid as a

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1248 result of a governmental order related to COVID-19 to close or  
1249 reduce capacity of a business.

1250 (II) An adjustment factor for excess payments is computed  
1251 to the fifth decimal place, and rounded to the fourth decimal  
1252 place by dividing the total excess payments during the 3-year  
1253 period described in subparagraph (b)3. by the taxable payroll of  
1254 employers eligible for a variation from the standard rate who  
1255 have a benefit ratio for the current year which is less than the  
1256 maximum contribution rate. For purposes of computing this  
1257 adjustment factor, the taxable payroll of these employers is the  
1258 same figure used to compute the adjustment factor for noncharge  
1259 benefits under sub-sub-subparagraph (I). As used in this sub-  
1260 subparagraph, the term "excess payments" means the amount of  
1261 benefits charged to the employment record of an employer, as  
1262 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,  
1263 during the 3-year period described in subparagraph (b)3., but  
1264 excluding any benefit paid as a result of a governmental order  
1265 related to COVID-19 to close or reduce capacity of a business,  
1266 less the product of the maximum contribution rate and the  
1267 employer's taxable payroll for the 3 years ending June 30 of the  
1268 current calendar year as reported to the tax collection service  
1269 provider by September 30 of the same calendar year. As used in  
1270 this sub-sub-subparagraph, the term "total excess payments"  
1271 means the sum of the individual employer excess payments for  
1272 those employers that were eligible for assignment of a  
1273 contribution rate different from the standard rate.

1274 (III) With respect to computing a positive adjustment  
1275 factor:

1276 (A) Beginning January 1, 2012, if the balance of the

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1277 Unemployment Compensation Trust Fund on September 30 of the  
1278 calendar year immediately preceding the calendar year for which  
1279 the contribution rate is being computed is less than 4 percent  
1280 of the taxable payrolls for the year ending June 30 as reported  
1281 to the tax collection service provider by September 30 of that  
1282 calendar year, a positive adjustment factor shall be computed.  
1283 The positive adjustment factor is computed annually to the fifth  
1284 decimal place and rounded to the fourth decimal place by  
1285 dividing the sum of the total taxable payrolls for the year  
1286 ending June 30 of the current calendar year as reported to the  
1287 tax collection service provider by September 30 of that calendar  
1288 year into a sum equal to one-fifth of the difference between the  
1289 balance of the fund as of September 30 of that calendar year and  
1290 the sum of 5 percent of the total taxable payrolls for that  
1291 year. The positive adjustment factor remains in effect for  
1292 subsequent years until the balance of the Unemployment  
1293 Compensation Trust Fund as of September 30 of the year  
1294 immediately preceding the effective date of the contribution  
1295 rate equals or exceeds 4 percent of the taxable payrolls for the  
1296 year ending June 30 of the current calendar year as reported to  
1297 the tax collection service provider by September 30 of that  
1298 calendar year.

1299 (B) Beginning January 1, 2018, and for each year  
1300 thereafter, the positive adjustment shall be computed by  
1301 dividing the sum of the total taxable payrolls for the year  
1302 ending June 30 of the current calendar year as reported to the  
1303 tax collection service provider by September 30 of that calendar  
1304 year into a sum equal to one-fourth of the difference between  
1305 the balance of the fund as of September 30 of that calendar year

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1306 and the sum of 5 percent of the total taxable payrolls for that  
1307 year. The positive adjustment factor remains in effect for  
1308 subsequent years until the balance of the Unemployment  
1309 Compensation Trust Fund as of September 30 of the year  
1310 immediately preceding the effective date of the contribution  
1311 rate equals or exceeds 4 percent of the taxable payrolls for the  
1312 year ending June 30 of the current calendar year as reported to  
1313 the tax collection service provider by September 30 of that  
1314 calendar year.

1315 (IV) If, beginning January 1, 2015, and each year  
1316 thereafter, the balance of the Unemployment Compensation Trust  
1317 Fund as of September 30 of the year immediately preceding the  
1318 calendar year for which the contribution rate is being computed  
1319 exceeds 5 percent of the taxable payrolls for the year ending  
1320 June 30 of the current calendar year as reported to the tax  
1321 collection service provider by September 30 of that calendar  
1322 year, a negative adjustment factor must be computed. The  
1323 negative adjustment factor shall be computed annually beginning  
1324 on January 1, 2015, and each year thereafter, to the fifth  
1325 decimal place and rounded to the fourth decimal place by  
1326 dividing the sum of the total taxable payrolls for the year  
1327 ending June 30 of the current calendar year as reported to the  
1328 tax collection service provider by September 30 of the calendar  
1329 year into a sum equal to one-fourth of the difference between  
1330 the balance of the fund as of September 30 of the current  
1331 calendar year and 5 percent of the total taxable payrolls of  
1332 that year. The negative adjustment factor remains in effect for  
1333 subsequent years until the balance of the Unemployment  
1334 Compensation Trust Fund as of September 30 of the year

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1335 immediately preceding the effective date of the contribution  
1336 rate is less than 5 percent, but more than 4 percent of the  
1337 taxable payrolls for the year ending June 30 of the current  
1338 calendar year as reported to the tax collection service provider  
1339 by September 30 of that calendar year. The negative adjustment  
1340 authorized by this section is suspended in any calendar year in  
1341 which repayment of the principal amount of an advance received  
1342 from the federal Unemployment Compensation Trust Fund under 42  
1343 U.S.C. s. 1321 is due to the Federal Government.

1344 (V) The maximum contribution rate that may be assigned to  
1345 an employer is 5.4 percent, except employers participating in an  
1346 approved short-time compensation plan may be assigned a maximum  
1347 contribution rate that is 1 percent greater than the maximum  
1348 contribution rate for other employers in any calendar year in  
1349 which short-time compensation benefits are charged to the  
1350 employer's employment record.

1351 (VI) As used in this subsection, "taxable payroll" shall be  
1352 determined by excluding any part of the remuneration paid to an  
1353 individual by an employer for employment during a calendar year  
1354 in excess of the first \$7,000. Beginning January 1, 2012,  
1355 "taxable payroll" shall be determined by excluding any part of  
1356 the remuneration paid to an individual by an employer for  
1357 employment during a calendar year as described in s.  
1358 443.1217(2). For the purposes of the employer rate calculation  
1359 that will take effect in January 1, 2012, and in January 1,  
1360 2013, the tax collection service provider shall use the data  
1361 available for taxable payroll from 2009 based on excluding any  
1362 part of the remuneration paid to an individual by an employer  
1363 for employment during a calendar year in excess of the first

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1364 \$7,000, and from 2010 and 2011, the data available for taxable  
1365 payroll based on excluding any part of the remuneration paid to  
1366 an individual by an employer for employment during a calendar  
1367 year in excess of the first \$8,500.

1368 b. If the transfer of an employer's employment record to an  
1369 employing unit under paragraph (g) which, before the transfer,  
1370 was an employer, the tax collection service provider shall  
1371 recompute a benefit ratio for the successor employer based on  
1372 the combined employment records and reassign an appropriate  
1373 contribution rate to the successor employer effective on the  
1374 first day of the calendar quarter immediately after the  
1375 effective date of the transfer.

1376 3. The tax collection service provider shall reissue rates  
1377 for the 2021 calendar year. However, an employer shall continue  
1378 to timely file its employer's quarterly reports and pay the  
1379 contributions due in a timely manner in accordance with the  
1380 rules of the Department of Economic Opportunity. The Department  
1381 of Revenue shall post the revised rates on its website to enable  
1382 employers to securely review the revised rates. For  
1383 contributions for the first quarter of the 2021 calendar year,  
1384 if any employer remits to the tax collection service provider an  
1385 amount in excess of the amount that would be due as calculated  
1386 pursuant to this paragraph, the tax collection service provider  
1387 shall refund the excess amount from the amount erroneously  
1388 collected. Notwithstanding s. 443.141(6), refunds issued through  
1389 August 31, 2021, for first quarter 2021 contributions must be  
1390 paid from the General Revenue Fund.

1391 4. The tax collection service provider shall calculate and  
1392 assign contribution rates effective January 1, 2022, through



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1393 December 31, 2022, excluding any benefit charge that is excluded  
1394 by the multipliers under subparagraph (b)2. and subparagraph 1.;  
1395 without the application of the positive adjustment factor in  
1396 sub-sub-subparagraph 2.a.(III); and without the inclusion of any  
1397 benefit charge directly related to COVID-19 as a result of a  
1398 governmental order to close or reduce capacity of a business, as  
1399 determined by the Department of Economic Opportunity, for each  
1400 employer ~~who is~~ eligible for a variation from the standard rate  
1401 pursuant to paragraph (d). The Department of Economic  
1402 Opportunity shall provide the tax collection service provider  
1403 with all necessary benefit charge information by August 1, 2021,  
1404 including specific information for adjustments related to COVID-  
1405 19 charges resulting from a governmental order to close or  
1406 reduce capacity of a business, to enable the tax collection  
1407 service provider to calculate and issue tax rates effective  
1408 January 1, 2022. The tax collection service provider shall  
1409 calculate and post rates for the 2022 calendar year by March 1,  
1410 2022.

1411 5. Subject to subparagraph 6., the tax collection service  
1412 provider shall calculate and assign contribution rates effective  
1413 January 1, 2023, through December 31, 2025, excluding any  
1414 benefit charge that is excluded by the multipliers under  
1415 subparagraph (b)2. and subparagraph 1.; without the application  
1416 of the positive adjustment factor in sub-sub-subparagraph  
1417 2.a.(III); and without the inclusion of any benefit charge  
1418 directly related to COVID-19 as a result of a governmental order  
1419 to close or reduce capacity of a business, as determined by the  
1420 Department of Economic Opportunity, for each employer ~~who is~~  
1421 eligible for a variation from the standard rate pursuant to

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1422 paragraph (d). The Department of Economic Opportunity shall  
1423 provide the tax collection service provider with all necessary  
1424 benefit charge information by August 1 of each year, including  
1425 specific information for adjustments related to COVID-19 charges  
1426 resulting from a governmental order to close or reduce capacity  
1427 of a business, to enable the tax collection service provider to  
1428 calculate and issue tax rates effective the following January.

1429         6. If the balance of the Unemployment Compensation Trust  
1430 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph  
1431 5. is repealed for rates effective the following years. The  
1432 Office of Economic and Demographic Research shall advise the tax  
1433 collection service provider of the balance of the trust fund on  
1434 June 30 by August 1 of that year. After the repeal of  
1435 subparagraph 5. and notwithstanding the dates specified in that  
1436 subparagraph, the tax collection service provider shall  
1437 calculate and assign contribution rates for each subsequent  
1438 calendar year as otherwise provided in this section.

1439         Section 21. Paragraph (a) of subsection (9) of section  
1440 443.171, Florida Statutes, is amended to read:

1441         443.171 Department of Economic Opportunity and commission;  
1442 powers and duties; records and reports; proceedings; state-  
1443 federal cooperation.—

1444         (9) STATE-FEDERAL COOPERATION.—

1445         (a)1. In the administration of this chapter, the Department  
1446 of Economic Opportunity and its tax collection service provider  
1447 shall cooperate with the United States Department of Labor to  
1448 the fullest extent consistent with this chapter and shall take  
1449 those actions, through the adoption of appropriate rules,  
1450 administrative methods, and standards, necessary to secure for

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1451 this state all advantages available under the provisions of  
1452 federal law relating to reemployment assistance.

1453 2. In the administration of the provisions in s. 443.1115,  
1454 which are enacted to conform with the Federal-State Extended  
1455 Unemployment Compensation Act of 1970, the department shall take  
1456 those actions necessary to ensure that those provisions are  
1457 interpreted and applied to meet the requirements of the federal  
1458 act as interpreted by the United States Department of Labor and  
1459 to secure for this state the full reimbursement of the federal  
1460 share of extended benefits paid under this chapter which is  
1461 reimbursable under the federal act.

1462 3. The department and its tax collection service provider  
1463 shall comply with the regulations of the United States  
1464 Department of Labor relating to the receipt or expenditure by  
1465 this state of funds granted under federal law; shall submit the  
1466 reports in the form and containing the information the United  
1467 States Department of Labor requires; and shall comply with  
1468 directions of the United States Department of Labor necessary to  
1469 assure the correctness and verification of these reports.

1470 4. The department and its tax collection service provider  
1471 shall comply with the requirements of the federal Treasury  
1472 Offset Program as it pertains to the recovery of unemployment  
1473 compensation debts as required by the United States Department  
1474 of Labor pursuant to 26 U.S.C. s. 6402. The department or the  
1475 tax collection service provider may adopt rules to implement  
1476 this subparagraph.

1477 Section 22. This act shall take effect July 1, 2022.