

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Benjamin offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line 432 and insert:

5 Section 9. Effective October 1, 2023, paragraph (a) of
6 subsection (1) of section 212.12, Florida Statutes, is amended
7 to read:

8 212.12 Dealer's credit for collecting tax; penalties for
9 noncompliance; powers of Department of Revenue in dealing with
10 delinquents; rounding; records required.—

11 (1)(a)1. Except as provided in subparagraph 2., and
12 notwithstanding any other law and for the purpose of
13 compensating persons granting licenses for and the lessors of

801951

Approved For Filing: 4/17/2023 11:26:19 AM

Amendment No.

14 real and personal property taxed hereunder, for the purpose of
15 compensating dealers in tangible personal property, for the
16 purpose of compensating dealers providing communication services
17 and taxable services, for the purpose of compensating owners of
18 places where admissions are collected, and for the purpose of
19 compensating remitters of any taxes or fees reported on the same
20 documents utilized for the sales and use tax, as compensation
21 for the keeping of prescribed records, filing timely tax
22 returns, and the proper accounting and remitting of taxes by
23 them, such seller, person, lessor, dealer, owner, or ~~and~~
24 remitter who files the return required pursuant to s. 212.11
25 only by electronic means and who pays the amount due on such
26 return only by electronic means shall be allowed 2.5 percent of
27 the amount of the tax due, accounted for, and remitted to the
28 department in the form of a deduction. However, if the amount of
29 the tax due and remitted to the department by electronic means
30 for the reporting period exceeds \$1,200, an allowance is not
31 allowed for all amounts in excess of \$1,200. For purposes of
32 this paragraph, the term "electronic means" has the same meaning
33 as provided in s. 213.755(2)(c).

34 2. Notwithstanding subparagraph 1., any seller, person,
35 lessor, dealer, owner, or remitter described in subparagraph 1.
36 who has an annual revenue of \$1 million or less, who files the
37 return required pursuant to s. 212.11 only by electronic means,
38 and who pays the amount due on such return only by electronic

801951

Approved For Filing: 4/17/2023 11:26:19 AM

Amendment No.

39 means shall be allowed the entire amount of the tax due,
40 accounted for, and remitted to the department in the form of a
41 deduction. However, if the amount of the tax due and remitted to
42 the department by electronic means for the reporting period
43 exceeds \$2,400, an allowance is not allowed for all amounts in
44 excess of \$2,400.

45 Section 10. Except as otherwise provide herein, this act
46 shall take effect July 1, 2023.

47

48

49

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

50

Remove lines 2-43 and insert:

51

An act relating to payment of judgments and taxes;

52

providing a short title; amending s. 55.202, F.S.;

53

specifying that payment intangibles, accounts, and the

54

proceeds thereof are subject to judgment liens;

55

providing construction; amending s. 55.205, F.S.;

56

deleting a provision specifying the priority of

57

certain judgment creditor liens; specifying the

58

validity and enforceability of judgment liens against

59

motor vehicles and vessels; providing a procedure for

60

noting the lien on the certificate of title;

61

specifying restrictions on the enforcement of judgment

62

liens; specifying an account debtor's authority to

63

discharge the account debtor's obligation to pay

801951

Approved For Filing: 4/17/2023 11:26:19 AM

Amendment No.

64 payment intangibles, accounts, or the proceeds
65 thereof; amending s. 55.208, F.S.; providing
66 construction relating to the effect of liens existing
67 before a specified date on payment intangibles and
68 accounts and the proceeds thereof; deleting an
69 obsolete provision relating to judgment liens on writs
70 of execution previously delivered to a sheriff;
71 amending s. 55.209, F.S.; conforming a cross-
72 reference; amending s. 56.29, F.S.; requiring a court,
73 under certain circumstances, to order the Department
74 of Highway Safety and Motor Vehicles to note certain
75 liens on the certificate of title of certain motor
76 vehicles or vessels and in the department's records;
77 amending s. 319.24, F.S.; prohibiting the department
78 from issuing a motor vehicle certificate of title
79 under certain circumstances; specifying procedures for
80 a judgment lienholder to place a lien on motor
81 vehicles or vessels; revising requirements for the
82 department if a certificate of title is not forwarded
83 or returned to the department under certain
84 circumstances; revising the authority of certain
85 persons to demand and receive a lien satisfaction;
86 requiring a lienholder to enter a satisfaction in a
87 certificate of title upon satisfaction or lapse of a
88 judgment lien; amending s. 319.241, F.S.; revising

801951

Approved For Filing: 4/17/2023 11:26:19 AM

Amendment No.

89 | circumstances under which the department may not
90 | remove a lien from the department's records or a
91 | certificate of title and specifying a requirement for
92 | the department; amending s. 212.12, F.S.; increasing
93 | the allowance authorized for the amounts of taxes due,
94 | accounted for, and remitted to the Department of
95 | Revenue under certain circumstances; providing
96 | exceptions; providing effective dates.

801951

Approved For Filing: 4/17/2023 11:26:19 AM