



707518

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
02/13/2024	.	
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The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete lines 40 - 446

and insert:

Section 1. Subsections (5) and (6) are added to section 202.125, Florida Statutes, to read:

202.125 Sales of communications services; specified exemptions.—

(5) Sales of online educational courses, workforce training, or instructional videos are not subject to the tax



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11 imposed by this chapter when sold by:

12 (a) A nonprofit organization that is qualified as nonprofit
13 pursuant to s. 501(c)(3) or s. 501(c)(6) of the Internal Revenue
14 Code, or any subsidiary thereof.

15 (b) An online educational platform whose predominant or
16 exclusive function is to provide on-demand digital courses that
17 teach academic subjects, professional topics, or vocational
18 licensure preparation.

19 (6) The department may adopt rules governing the
20 implementation and operation of subsection (5).

21 Section 2. Subsection (1) of section 206.9931, Florida
22 Statutes, is amended to read:

23 206.9931 Administrative provisions.—

24 (1) Any person producing in, importing into, or causing to
25 be imported into this state taxable pollutants for sale, use, or
26 otherwise and who is not registered or licensed pursuant to
27 other parts of this chapter is hereby required to register and
28 become licensed for the purposes of this part. Such person shall
29 register as either a producer or importer of pollutants and
30 shall be subject to all applicable registration and licensing
31 provisions of this chapter, as if fully set out in this part and
32 made expressly applicable to the taxes imposed herein,
33 including, but not limited to, ss. 206.02-206.025, 206.03,
34 206.04, and 206.05. For the purposes of this section,
35 registrations required exclusively for this part shall be made
36 within 90 days of July 1, 1986, for existing businesses, or
37 before ~~prior to~~ the first production or importation of
38 pollutants for businesses created after July 1, 1986. ~~The fee~~
39 ~~for registration shall be \$30.~~ Failure to timely register is a



40 misdemeanor of the first degree, punishable as provided in s.
41 775.082 or s. 775.083.

42 Section 3. Subsection (10) is added to section 212.031,
43 Florida Statutes, to read:

44 212.031 Tax on rental or license fee for use of real
45 property.—

46 (10) Notwithstanding s. 212.054, a county or school board
47 imposing a discretionary sales surtax under s. 212.055 may
48 exclude the total rent or license fee charged under this section
49 from any discretionary sales surtax levied by such county or
50 school board.

51 (a) The exclusion must be approved by a majority vote of
52 the members of the board of county commissioners or school board
53 currently imposing the discretionary sales surtax. The exclusion
54 is not required to be approved by referendum.

55 (b) The exclusion must be initiated on January 1 of the
56 year following approval. The county or school board must notify
57 the department by September 1 for the exclusion to take effect
58 on the following January 1.

59 Section 4. Paragraph (a) of subsection (1) of section
60 212.05, Florida Statutes, is amended to read:

61 212.05 Sales, storage, use tax.—It is hereby declared to be
62 the legislative intent that every person is exercising a taxable
63 privilege who engages in the business of selling tangible
64 personal property at retail in this state, including the
65 business of making or facilitating remote sales; who rents or
66 furnishes any of the things or services taxable under this
67 chapter; or who stores for use or consumption in this state any
68 item or article of tangible personal property as defined herein



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69 and who leases or rents such property within the state.

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

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

78 b. Each occasional or isolated sale of an aircraft, boat,
79 mobile home, or motor vehicle of a class or type which is
80 required to be registered, licensed, titled, or documented in
81 this state or by the United States Government shall be subject
82 to tax at the rate provided in this paragraph. The department
83 shall by rule adopt any nationally recognized publication for
84 valuation of used motor vehicles as the reference price list for
85 any used motor vehicle which is required to be licensed pursuant
86 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
87 party to an occasional or isolated sale of such a vehicle
88 reports to the tax collector a sales price which is less than 80
89 percent of the average loan price for the specified model and
90 year of such vehicle as listed in the most recent reference
91 price list, the tax levied under this paragraph shall be
92 computed by the department on such average loan price unless the
93 parties to the sale have provided to the tax collector an
94 affidavit signed by each party, or other substantial proof,
95 stating the actual sales price. Any party to such sale who
96 reports a sales price less than the actual sales price is guilty
97 of a misdemeanor of the first degree, punishable as provided in



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98 s. 775.082 or s. 775.083. The department shall collect or
99 attempt to collect from such party any delinquent sales taxes.
100 In addition, such party shall pay any tax due and any penalty
101 and interest assessed plus a penalty equal to twice the amount
102 of the additional tax owed. Notwithstanding any other provision
103 of law, the Department of Revenue may waive or compromise any
104 penalty imposed pursuant to this subparagraph.

105 2. This paragraph does not apply to the sale of a boat or
106 aircraft by or through a registered dealer under this chapter to
107 a purchaser who, at the time of taking delivery, is a
108 nonresident of this state, does not make his or her permanent
109 place of abode in this state, and is not engaged in carrying on
110 in this state any employment, trade, business, or profession in
111 which the boat or aircraft will be used in this state, or is a
112 corporation none of the officers or directors of which is a
113 resident of, or makes his or her permanent place of abode in,
114 this state, or is a noncorporate entity that has no individual
115 vested with authority to participate in the management,
116 direction, or control of the entity's affairs who is a resident
117 of, or makes his or her permanent abode in, this state. For
118 purposes of this exemption, either a registered dealer acting on
119 his or her own behalf as seller, a registered dealer acting as
120 broker on behalf of a seller, or a registered dealer acting as
121 broker on behalf of the nonresident purchaser may be deemed to
122 be the selling dealer. This exemption is ~~shall~~ not be allowed
123 unless:

124 a. The nonresident purchaser removes a qualifying boat, as
125 described in sub-subparagraph f., from this ~~the~~ state within 90
126 days after the date of purchase or extension, or the nonresident



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127 purchaser removes a nonqualifying boat or an aircraft from this
128 state within 10 days after the date of purchase or, when the
129 boat or aircraft is repaired or altered, within 20 days after
130 completion of the repairs or alterations; or if the aircraft
131 will be registered in a foreign jurisdiction and:

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

135 (II) The nonresident purchaser removes the aircraft from
136 this ~~the~~ state to a foreign jurisdiction within 10 days after
137 the date the aircraft is registered by the applicable foreign
138 airworthiness authority; and

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

141
142 For purposes of this sub-subparagraph, the term "foreign
143 jurisdiction" means any jurisdiction outside of the United
144 States or any of its territories;

145 b. The nonresident purchaser, within 90 days after ~~from~~ the
146 date of departure, provides the department with written proof
147 that the nonresident purchaser licensed, registered, titled, or
148 documented the boat or aircraft outside this ~~the~~ state. If such
149 written proof is unavailable, within 90 days the nonresident
150 purchaser must ~~shall~~ provide proof that the nonresident
151 purchaser applied for such license, title, registration, or
152 documentation. The nonresident purchaser shall forward to the
153 department proof of title, license, registration, or
154 documentation upon receipt;

155 c. The nonresident purchaser, within 30 days after removing



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156 the boat or aircraft from this state ~~Florida~~, furnishes the
157 department with proof of removal in the form of receipts for
158 fuel, dockage, slippage, tie-down, or hangaring from outside of
159 Florida. The information so provided must clearly and
160 specifically identify the boat or aircraft;

161 d. The selling dealer, within 30 days after the date of
162 sale, provides to the department a copy of the sales invoice,
163 closing statement, bills of sale, and the original affidavit
164 signed by the nonresident purchaser affirming ~~attesting~~ that the
165 nonresident purchaser qualifies for exemption from sales tax
166 pursuant to this subparagraph and attesting that the nonresident
167 purchaser will provide the documentation required to
168 substantiate the exemption claimed under ~~he or she has read the~~
169 ~~provisions of this subparagraph~~ section;

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

172 f. Unless the nonresident purchaser of a boat of 5 net tons
173 of admeasurement or larger intends to remove the boat from this
174 state within 10 days after the date of purchase or when the boat
175 is repaired or altered, within 20 days after completion of the
176 repairs or alterations, the nonresident purchaser applies to the
177 selling dealer for a decal which authorizes 90 days after the
178 date of purchase for removal of the boat. The nonresident
179 purchaser of a qualifying boat may apply to the selling dealer
180 within 60 days after the date of purchase for an extension decal
181 that authorizes the boat to remain in this state for an
182 additional 90 days, but not more than a total of 180 days,
183 before the nonresident purchaser is required to pay the tax
184 imposed by this chapter. The department is authorized to issue



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185 decals in advance to dealers. The number of decals issued in
186 advance to a dealer shall be consistent with the volume of the
187 dealer's past sales of boats which qualify under this sub-
188 subparagraph. The selling dealer or his or her agent shall mark
189 and affix the decals to qualifying boats in the manner
190 prescribed by the department, before delivery of the boat.

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

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

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

199 (IV) The department is authorized to require dealers who
200 purchase decals to file reports with the department and may
201 prescribe all necessary records by rule. All such records are
202 subject to inspection by the department.

203 (V) Any dealer or his or her agent who issues a decal
204 falsely, fails to affix a decal, mismarks the expiration date of
205 a decal, or fails to properly account for decals will be
206 considered prima facie to have committed a fraudulent act to
207 evade the tax and will be liable for payment of the tax plus a
208 mandatory penalty of 200 percent of the tax, and shall be liable
209 for fine and punishment as provided by law for a conviction of a
210 misdemeanor of the first degree, as provided in s. 775.082 or s.
211 775.083.

212 (VI) Any nonresident purchaser of a boat who removes a
213 decal before permanently removing the boat from this ~~the~~ state,



214 or defaces, changes, modifies, or alters a decal in a manner
215 affecting its expiration date before its expiration, or who
216 causes or allows the same to be done by another, will be
217 considered prima facie to have committed a fraudulent act to
218 evade the tax and will be liable for payment of the tax plus a
219 mandatory penalty of 200 percent of the tax, and shall be liable
220 for fine and punishment as provided by law for a conviction of a
221 misdemeanor of the first degree, as provided in s. 775.082 or s.
222 775.083.

223 (VII) The department is authorized to adopt rules necessary
224 to administer and enforce this subparagraph and to publish the
225 necessary forms and instructions.

226 (VIII) The department is hereby authorized to adopt
227 emergency rules pursuant to s. 120.54(4) to administer and
228 enforce the provisions of this subparagraph.

229
230 If the nonresident purchaser fails to remove the qualifying boat
231 from this state within the maximum 180 days after purchase or a
232 nonqualifying boat or an aircraft from this state within 10 days
233 after purchase or, when the boat or aircraft is repaired or
234 altered, within 20 days after completion of such repairs or
235 alterations, or permits the boat or aircraft to return to this
236 state within 6 months after ~~from~~ the date of departure, except
237 as provided in s. 212.08(7) (fff), or if the nonresident
238 purchaser fails to furnish the department with any of the
239 documentation required by this subparagraph within the
240 prescribed time period, the nonresident purchaser is ~~shall be~~
241 liable for use tax on the cost price of the boat or aircraft
242 and, in addition thereto, payment of a penalty to the Department



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243 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
244 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
245 period following the sale of a qualifying boat tax-exempt to a
246 nonresident may not be tolled for any reason.

247 Section 5. Paragraph (b) of subsection (2) and paragraph
248 (a) of subsection (3) of section 212.054, Florida Statutes, are
249 amended to read:

250 212.054 Discretionary sales surtax; limitations,
251 administration, and collection.—

252 (2)

253 (b) However:

254 1. The sales amount above \$5,000 on any item of tangible
255 personal property shall not be subject to the surtax. However,
256 charges for prepaid calling arrangements, as defined in s.
257 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
258 of administering the \$5,000 limitation on an item of tangible
259 personal property:—

260 a. If two or more taxable items of tangible personal
261 property are sold to the same purchaser at the same time and,
262 under generally accepted business practice or industry standards
263 or usage, are normally sold in bulk or are items that, when
264 assembled, comprise a working unit or part of a working unit,
265 such items must be considered a single item for purposes of the
266 \$5,000 limitation when supported by a charge ticket, sales slip,
267 invoice, or other tangible evidence of a single sale or rental.

268 b. The sale of a boat and the corresponding boat trailer,
269 which trailer is identified as a motor vehicle as defined in s.
270 320.01(1), must be taxed as a single item when sold to the same
271 purchaser, at the same time, and included in the same invoice.



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272 2. In the case of utility services billed on or after the
273 effective date of any such surtax, the entire amount of the
274 charge for utility services shall be subject to the surtax. In
275 the case of utility services billed after the last day the
276 surtax is in effect, the entire amount of the charge on said
277 items shall not be subject to the surtax. "Utility service," as
278 used in this section, does not include any communications
279 services as defined in chapter 202.

280 3. In the case of written contracts which are signed prior
281 to the effective date of any such surtax for the construction of
282 improvements to real property or for remodeling of existing
283 structures, the surtax shall be paid by the contractor
284 responsible for the performance of the contract. However, the
285 contractor may apply for one refund of any such surtax paid on
286 materials necessary for the completion of the contract. Any
287 application for refund shall be made no later than 15 months
288 following initial imposition of the surtax in that county. The
289 application for refund shall be in the manner prescribed by the
290 department by rule. A complete application shall include proof
291 of the written contract and of payment of the surtax. The
292 application shall contain a sworn statement, signed by the
293 applicant or its representative, attesting to the validity of
294 the application. The department shall, within 30 days after
295 approval of a complete application, certify to the county
296 information necessary for issuance of a refund to the applicant.
297 Counties are hereby authorized to issue refunds for this purpose
298 and shall set aside from the proceeds of the surtax a sum
299 sufficient to pay any refund lawfully due. Any person who
300 fraudulently obtains or attempts to obtain a refund pursuant to



301 this subparagraph, in addition to being liable for repayment of
302 any refund fraudulently obtained plus a mandatory penalty of 100
303 percent of the refund, is guilty of a felony of the third
304 degree, punishable as provided in s. 775.082, s. 775.083, or s.
305 775.084.

306 4. In the case of any vessel, railroad, or motor vehicle
307 common carrier entitled to partial exemption from tax imposed
308 under this chapter pursuant to s. 212.08(4), (8), or (9), the
309 basis for imposition of surtax shall be the same as provided in
310 s. 212.08 and the ratio shall be applied each month to total
311 purchases in this state of property qualified for proration
312 which is delivered or sold in the taxing county to establish the
313 portion used and consumed in intracounty movement and subject to
314 surtax.

315 (3) For the purpose of this section, a transaction shall be
316 deemed to have occurred in a county imposing the surtax when:

317 (a)1. The sale includes an item of tangible personal
318 property, a service, or tangible personal property representing
319 a service, and the item of tangible personal property, the
320 service, or the tangible personal property representing the
321 service is delivered within the county. If there is no
322 reasonable evidence of delivery of a service, the sale of a
323 service is deemed to occur in the county in which the purchaser
324 accepts the bill of sale.

325 2. The sale of any motor vehicle or mobile home of a class
326 or type which is required to be registered in this state or in
327 any other state shall be deemed to have occurred only in the
328 county identified as the residence address of the purchaser on
329 the registration or title document for such property.



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330 3. The sale of property under sub-subparagraph (2)(b)1.b.
331 is deemed to occur in the county where the purchaser resides, as
332 identified on the registration or title documents for such
333 property.

334 Section 6. Subsection (11) is added to section 213.21,
335 Florida Statutes, to read:

336 213.21 Informal conferences; compromises.—

337 (11) (a) The department may consider a request to settle or
338 compromise any tax, interest, penalty, or other liability under
339 this section after the time to challenge an assessment or a
340 denial of a refund under s. 72.011 has expired if the taxpayer
341 demonstrates that the failure to initiate a timely challenge was
342 due to any of the following:

343 1. The death or life-threatening injury or illness of:

344 a. The taxpayer;

345 b. An immediate family member of the taxpayer; or

346 c. The responsible party that controlled, managed, or
347 directed the affected business entity.

348 2. An act of war or terrorism.

349 3. A natural disaster, fire, or other catastrophic loss.

350 (b) The department may not consider a request received more
351 than 180 days after the time has expired for contesting it under
352 s. 72.011.

353 (c) Any decision by the department regarding a taxpayer's
354 request to compromise or settle a liability under this
355 subsection is not subject to review under chapter 120.

356 Section 7. Subsections (1), (3), and (6) of section 213.67,
357 Florida Statutes, are amended to read:

358 213.67 Garnishment.—



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359 (1) If a person is delinquent in the payment of any taxes,
360 penalties, ~~and~~ interest, costs, surcharges, and fees owed to the
361 department, the executive director or his or her designee may
362 give notice of the amount of such delinquency by regular,
363 certified, or registered mail, by personal service, or by
364 electronic means, including, but not limited to, facsimile
365 transmissions, electronic data interchange, or use of the
366 Internet, to all persons having in their possession or under
367 their control any credits or personal property, exclusive of
368 wages, belonging to the delinquent taxpayer, or owing any debts
369 to such delinquent taxpayer at the time of receipt by them of
370 such notice. Thereafter, any person ~~who has been~~ notified may
371 not transfer or make any other disposition of such credits,
372 other personal property, or debts until the executive director
373 or his or her designee consents to a transfer or disposition or
374 until 60 days after the receipt of such notice. However, the
375 credits, other personal property, or debts that exceed the
376 delinquent amount stipulated in the notice are not subject to
377 this section, wherever held, if the taxpayer does not have a
378 prior history of tax delinquencies. If during the effective
379 period of the notice to withhold, any person so notified makes
380 any transfer or disposition of the property or debts required to
381 be withheld under this section, he or she is liable to the state
382 for any indebtedness owed to the department by the person with
383 respect to whose obligation the notice was given to the extent
384 of the value of the property or the amount of the debts thus
385 transferred or paid if, solely by reason of such transfer or
386 disposition, the state is unable to recover the indebtedness of
387 the person with respect to whose obligation the notice was



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388 given. If the delinquent taxpayer contests the intended levy in
389 circuit court or under chapter 120, the notice under this
390 section remains effective until that final resolution of the
391 contest. Any financial institution receiving such notice
392 maintains ~~will maintain~~ a right of setoff for any transaction
393 involving a debit card occurring on or before the date of
394 receipt of such notice.

395 (3) During the last 30 days of the 60-day period set forth
396 in subsection (1), the executive director or his or her designee
397 may levy upon such credits, other personal property, or debts.
398 The levy must be accomplished by delivery of a notice of levy by
399 certified or registered mail, by personal service, or by
400 electronic means, including, but not limited to, facsimile
401 transmission or an electronic data exchange process using a web
402 interface. Upon receipt of the notice of levy, ~~which~~ the person
403 possessing the credits, other personal property, or debts must
404 ~~shall~~ transfer them to the department or pay to the department
405 the amount owed to the delinquent taxpayer.

406 (6) (a) Levy may be made under subsection (3) upon credits,
407 other personal property, or debt of any person with respect to
408 any unpaid tax, penalties, ~~and~~ interest, costs, surcharges, and
409 fees authorized by law only after the executive director or his
410 or her designee has notified such person in writing of the
411 intention to make such levy.

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

416 (c) The notice required in paragraph (a) must include a



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417 brief statement that sets forth in simple and nontechnical
418 terms:

419 1. The provisions of this section relating to levy and sale
420 of property;

421 2. The procedures applicable to the levy under this
422 section;

423 3. The administrative and judicial appeals available to the
424 taxpayer with respect to such levy and sale, and the procedures
425 relating to such appeals; and

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

428 Section 8. Subsection (1) of section 216.134, Florida
429 Statutes, is amended:

430 216.134 Consensus estimating conferences; general
431 provisions.—

432 (1) Each consensus estimating conference shall develop such
433 official information within its area of responsibility as the
434 conference determines, by consensus, is needed for purposes of
435 the state planning and budgeting system. Unless otherwise
436 provided by law or decided by unanimous agreement of the
437 principals of the conference, all official information developed
438 by the conference shall be based on the assumption that current
439 law and current administrative practices will remain in effect
440 throughout the period for which the official information is to
441 be used. For purposes of this subsection, the term "current
442 administrative practices" does not include any stance taken by
443 the department's technical advice experts which is only
444 publicized in a technical assistance advisement, unless such
445 stance is otherwise supported by rule or also published publicly



446 in a taxpayer information publication. The official information
447 developed by each consensus estimating conference shall include
448 forecasts for a period of at least 10 years, unless the
449 principals of the conference unanimously agree otherwise.
450

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

452 And the title is amended as follows:

453 Delete lines 2 - 32

454 and insert:

455 An act relating to taxation; amending s. 202.125,
456 F.S.; prohibiting certain courses, trainings, or
457 instructional videos from being subject to a specified
458 tax; authorizing the Department of Revenue to adopt
459 rules; amending s. 206.9931, F.S.; deleting a
460 registration fee for certain parties; amending s.
461 212.031, F.S.; authorizing a county or school board to
462 exclude rent or license fees from the discretionary
463 sales surtaxes imposed, under certain circumstances;
464 requiring that the exclusion be approved by a majority
465 vote of the board of county commissioners or the
466 school board; providing that the exclusion is not
467 required to be approved by referendum; requiring that
468 the exclusion be initiated on a specified date;
469 requiring the county or school board to notify the
470 department by a specified date for the exclusion to
471 take effect; amending s. 212.05, F.S.; making
472 technical changes; specifying the application of an
473 exemption for sales taxes for certain purchasers of
474 boats and aircraft; amending s. 212.054, F.S.;



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475 specifying that certain purchases are considered a
476 single item for purposes of discretionary sales
477 surtax; specifying that certain property sales are
478 deemed to occur in the county where the purchaser
479 resides, as identified on specified documents;
480 amending s. 213.21, F.S.; authorizing the department
481 to consider requests to settle or compromise certain
482 liabilities after certain time periods have expired,
483 in certain circumstances; providing a limitation;
484 providing that certain department decisions are not
485 subject to review; amending s. 213.67, F.S.;
486 authorizing certain parties to include additional
487 specified amounts in a garnishment levy notice;
488 revising methods for delivery of levy notices;
489 amending s. 216.134, F.S.; providing that the term
490 "current administrative practices" does not include
491 certain stances taken by the department; amending s.
492 220.222, F.S.; revising