

By the Committee on Finance and Tax; and Senator Rodriguez

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1 A bill to be entitled
2 An act relating to taxation; amending s. 206.9931,
3 F.S.; deleting a registration fee for certain parties;
4 amending s. 212.031, F.S.; authorizing a county or
5 school board to exclude rent or license fees from the
6 discretionary sales surtaxes imposed, under certain
7 circumstances; requiring that the exclusion be
8 approved by a majority vote of the board of county
9 commissioners or the school board; providing that the
10 exclusion is not required to be approved by
11 referendum; requiring that the exclusion be initiated
12 on a specified date; requiring the county or school
13 board to notify the Department of Revenue by a
14 specified date for the exclusion to take effect;
15 amending s. 212.05, F.S.; making technical changes;
16 specifying the application of an exemption for sales
17 taxes for certain purchasers of boats and aircraft;
18 amending s. 212.054, F.S.; specifying that certain
19 purchases are considered a single item for purposes of
20 discretionary sales surtax; specifying that certain
21 property sales are deemed to occur in the county where
22 the purchaser resides, as identified on specified
23 documents; amending s. 212.06, F.S.; defining the term
24 "electronic database"; revising application
25 requirements for forwarding agents when applying to
26 the Department of Revenue for a certain certificate;
27 providing that an applicant may not be required to
28 submit an application to register as a dealer under
29 certain circumstances; specifying material changes

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30 that must be reported by a forwarding agent in
31 updating its application information; requiring the
32 department to incorporate a statement or notification
33 in its electronic database for certain addresses;
34 providing applicability; prohibiting certain dealers
35 from collecting certain taxes under certain
36 circumstances; revising the liability of a dealer
37 under certain circumstances; amending s. 213.21, F.S.;
38 authorizing the department to consider requests to
39 settle or compromise certain liabilities after certain
40 time periods have expired, in certain circumstances;
41 providing a limitation; providing that certain
42 department decisions are not subject to review;
43 amending s. 213.67, F.S.; authorizing certain parties
44 to include additional specified amounts in a
45 garnishment levy notice; revising methods for delivery
46 of levy notices; amending s. 220.222, F.S.; revising
47 the payment amount for purposes of determining a
48 taxpayer's compliance with a provision regarding
49 underpayment of taxes owed; providing applicability;
50 authorizing the department to adopt emergency rules;
51 providing an effective date.

52
53 Be It Enacted by the Legislature of the State of Florida:

54
55 Section 1. Subsection (1) of section 206.9931, Florida
56 Statutes, is amended to read:

57 206.9931 Administrative provisions.—

58 (1) Any person producing in, importing into, or causing to

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59 be imported into this state taxable pollutants for sale, use, or
60 otherwise and who is not registered or licensed pursuant to
61 other parts of this chapter is hereby required to register and
62 become licensed for the purposes of this part. Such person shall
63 register as either a producer or importer of pollutants and
64 shall be subject to all applicable registration and licensing
65 provisions of this chapter, as if fully set out in this part and
66 made expressly applicable to the taxes imposed herein,
67 including, but not limited to, ss. 206.02-206.025, 206.03,
68 206.04, and 206.05. For the purposes of this section,
69 registrations required exclusively for this part shall be made
70 within 90 days of July 1, 1986, for existing businesses, or
71 before ~~prior to~~ the first production or importation of
72 pollutants for businesses created after July 1, 1986. ~~The fee~~
73 ~~for registration shall be \$30.~~ Failure to timely register is a
74 misdemeanor of the first degree, punishable as provided in s.
75 775.082 or s. 775.083.

76 Section 2. Subsection (10) is added to section 212.031,
77 Florida Statutes, to read:

78 212.031 Tax on rental or license fee for use of real
79 property.—

80 (10) Notwithstanding s. 212.054, a county or school board
81 imposing a discretionary sales surtax under s. 212.055 may
82 exclude the total rent or license fee charged under this section
83 from any discretionary sales surtax levied by such county or
84 school board.

85 (a) The exclusion must be approved by a majority vote of
86 the members of the board of county commissioners or school board
87 currently imposing the discretionary sales surtax. The exclusion

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88 is not required to be approved by referendum.

89 (b) The exclusion must be initiated on January 1 of the
90 year following approval. The county or school board must notify
91 the department by September 1 for the exclusion to take effect
92 on the following January 1.

93 Section 3. Paragraph (a) of subsection (1) of section
94 212.05, Florida Statutes, is amended to read:

95 212.05 Sales, storage, use tax.—It is hereby declared to be
96 the legislative intent that every person is exercising a taxable
97 privilege who engages in the business of selling tangible
98 personal property at retail in this state, including the
99 business of making or facilitating remote sales; who rents or
100 furnishes any of the things or services taxable under this
101 chapter; or who stores for use or consumption in this state any
102 item or article of tangible personal property as defined herein
103 and who leases or rents such property within the state.

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

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

112 b. Each occasional or isolated sale of an aircraft, boat,
113 mobile home, or motor vehicle of a class or type which is
114 required to be registered, licensed, titled, or documented in
115 this state or by the United States Government shall be subject
116 to tax at the rate provided in this paragraph. The department

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117 shall by rule adopt any nationally recognized publication for
118 valuation of used motor vehicles as the reference price list for
119 any used motor vehicle which is required to be licensed pursuant
120 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
121 party to an occasional or isolated sale of such a vehicle
122 reports to the tax collector a sales price which is less than 80
123 percent of the average loan price for the specified model and
124 year of such vehicle as listed in the most recent reference
125 price list, the tax levied under this paragraph shall be
126 computed by the department on such average loan price unless the
127 parties to the sale have provided to the tax collector an
128 affidavit signed by each party, or other substantial proof,
129 stating the actual sales price. Any party to such sale who
130 reports a sales price less than the actual sales price is guilty
131 of a misdemeanor of the first degree, punishable as provided in
132 s. 775.082 or s. 775.083. The department shall collect or
133 attempt to collect from such party any delinquent sales taxes.
134 In addition, such party shall pay any tax due and any penalty
135 and interest assessed plus a penalty equal to twice the amount
136 of the additional tax owed. Notwithstanding any other provision
137 of law, the Department of Revenue may waive or compromise any
138 penalty imposed pursuant to this subparagraph.

139 2. This paragraph does not apply to the sale of a boat or
140 aircraft by or through a registered dealer under this chapter to
141 a purchaser who, at the time of taking delivery, is a
142 nonresident of this state, does not make his or her permanent
143 place of abode in this state, and is not engaged in carrying on
144 in this state any employment, trade, business, or profession in
145 which the boat or aircraft will be used in this state, or is a

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146 corporation none of the officers or directors of which is a
147 resident of, or makes his or her permanent place of abode in,
148 this state, or is a noncorporate entity that has no individual
149 vested with authority to participate in the management,
150 direction, or control of the entity's affairs who is a resident
151 of, or makes his or her permanent abode in, this state. For
152 purposes of this exemption, either a registered dealer acting on
153 his or her own behalf as seller, a registered dealer acting as
154 broker on behalf of a seller, or a registered dealer acting as
155 broker on behalf of the nonresident purchaser may be deemed to
156 be the selling dealer. This exemption is ~~shall~~ not be allowed
157 unless:

158 a. The nonresident purchaser removes a qualifying boat, as
159 described in sub-subparagraph f., from this ~~the~~ state within 90
160 days after the date of purchase or extension, or the nonresident
161 purchaser removes a nonqualifying boat or an aircraft from this
162 state within 10 days after the date of purchase or, when the
163 boat or aircraft is repaired or altered, within 20 days after
164 completion of the repairs or alterations; or if the aircraft
165 will be registered in a foreign jurisdiction and:

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

169 (II) The nonresident purchaser removes the aircraft from
170 this ~~the~~ state to a foreign jurisdiction within 10 days after
171 the date the aircraft is registered by the applicable foreign
172 airworthiness authority; and

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

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176 For purposes of this sub-subparagraph, the term "foreign
177 jurisdiction" means any jurisdiction outside of the United
178 States or any of its territories;

179 b. The nonresident purchaser, within 90 days after ~~from~~ the
180 date of departure, provides the department with written proof
181 that the nonresident purchaser licensed, registered, titled, or
182 documented the boat or aircraft outside this ~~the~~ state. If such
183 written proof is unavailable, within 90 days the nonresident
184 purchaser must ~~shall~~ provide proof that the nonresident
185 purchaser applied for such license, title, registration, or
186 documentation. The nonresident purchaser shall forward to the
187 department proof of title, license, registration, or
188 documentation upon receipt;

189 c. The nonresident purchaser, within 30 days after removing
190 the boat or aircraft from this state ~~Florida~~, furnishes the
191 department with proof of removal in the form of receipts for
192 fuel, dockage, slippage, tie-down, or hangaring from outside of
193 Florida. The information so provided must clearly and
194 specifically identify the boat or aircraft;

195 d. The selling dealer, within 30 days after the date of
196 sale, provides to the department a copy of the sales invoice,
197 closing statement, bills of sale, and the original affidavit
198 signed by the nonresident purchaser affirming ~~attesting~~ that the
199 nonresident purchaser qualifies for exemption from sales tax
200 pursuant to this subparagraph and attesting that the nonresident
201 purchaser will provide the documentation required to
202 substantiate the exemption claimed under ~~he or she has read the~~
203 ~~provisions of this subparagraph~~ section;

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

206 f. Unless the nonresident purchaser of a boat of 5 net tons
207 of admeasurement or larger intends to remove the boat from this
208 state within 10 days after the date of purchase or when the boat
209 is repaired or altered, within 20 days after completion of the
210 repairs or alterations, the nonresident purchaser applies to the
211 selling dealer for a decal which authorizes 90 days after the
212 date of purchase for removal of the boat. The nonresident
213 purchaser of a qualifying boat may apply to the selling dealer
214 within 60 days after the date of purchase for an extension decal
215 that authorizes the boat to remain in this state for an
216 additional 90 days, but not more than a total of 180 days,
217 before the nonresident purchaser is required to pay the tax
218 imposed by this chapter. The department is authorized to issue
219 decals in advance to dealers. The number of decals issued in
220 advance to a dealer shall be consistent with the volume of the
221 dealer's past sales of boats which qualify under this sub-
222 subparagraph. The selling dealer or his or her agent shall mark
223 and affix the decals to qualifying boats in the manner
224 prescribed by the department, before delivery of the boat.

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

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

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

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233 (IV) The department is authorized to require dealers who
234 purchase decals to file reports with the department and may
235 prescribe all necessary records by rule. All such records are
236 subject to inspection by the department.

237 (V) Any dealer or his or her agent who issues a decal
238 falsely, fails to affix a decal, mismarks the expiration date of
239 a decal, or fails to properly account for decals will be
240 considered prima facie to have committed a fraudulent act to
241 evade the tax and will be liable for payment of the tax plus a
242 mandatory penalty of 200 percent of the tax, and shall be liable
243 for fine and punishment as provided by law for a conviction of a
244 misdemeanor of the first degree, as provided in s. 775.082 or s.
245 775.083.

246 (VI) Any nonresident purchaser of a boat who removes a
247 decal before permanently removing the boat from this ~~the~~ state,
248 or defaces, changes, modifies, or alters a decal in a manner
249 affecting its expiration date before its expiration, or who
250 causes or allows the same to be done by another, will be
251 considered prima facie to have committed a fraudulent act to
252 evade the tax and will be liable for payment of the tax plus a
253 mandatory penalty of 200 percent of the tax, and shall be liable
254 for fine and punishment as provided by law for a conviction of a
255 misdemeanor of the first degree, as provided in s. 775.082 or s.
256 775.083.

257 (VII) The department is authorized to adopt rules necessary
258 to administer and enforce this subparagraph and to publish the
259 necessary forms and instructions.

260 (VIII) The department is hereby authorized to adopt
261 emergency rules pursuant to s. 120.54(4) to administer and

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262 enforce the provisions of this subparagraph.

263

264 If the nonresident purchaser fails to remove the qualifying boat
265 from this state within the maximum 180 days after purchase or a
266 nonqualifying boat or an aircraft from this state within 10 days
267 after purchase or, when the boat or aircraft is repaired or
268 altered, within 20 days after completion of such repairs or
269 alterations, or permits the boat or aircraft to return to this
270 state within 6 months after ~~from~~ the date of departure, except
271 as provided in s. 212.08(7)(fff), or if the nonresident
272 purchaser fails to furnish the department with any of the
273 documentation required by this subparagraph within the
274 prescribed time period, the nonresident purchaser is ~~shall be~~
275 liable for use tax on the cost price of the boat or aircraft
276 and, in addition thereto, payment of a penalty to the Department
277 of Revenue equal to the tax payable. This penalty is ~~shall be~~ in
278 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day
279 period following the sale of a qualifying boat tax-exempt to a
280 nonresident may not be tolled for any reason.

281 Section 4. Paragraph (b) of subsection (2) and paragraph
282 (a) of subsection (3) of section 212.054, Florida Statutes, are
283 amended to read:

284 212.054 Discretionary sales surtax; limitations,
285 administration, and collection.—

286 (2)

287 (b) However:

288 1. The sales amount above \$5,000 on any item of tangible
289 personal property shall not be subject to the surtax. However,
290 charges for prepaid calling arrangements, as defined in s.

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291 212.05(1)(e)1.a., shall be subject to the surtax. For purposes
292 of administering the \$5,000 limitation on an item of tangible
293 personal property:~~7~~

294 a. If two or more taxable items of tangible personal
295 property are sold to the same purchaser at the same time and,
296 under generally accepted business practice or industry standards
297 or usage, are normally sold in bulk or are items that, when
298 assembled, comprise a working unit or part of a working unit,
299 such items must be considered a single item for purposes of the
300 \$5,000 limitation when supported by a charge ticket, sales slip,
301 invoice, or other tangible evidence of a single sale or rental.

302 b. The sale of a boat and the corresponding boat trailer,
303 which trailer is identified as a motor vehicle as defined in s.
304 320.01(1), must be taxed as a single item when sold to the same
305 purchaser, at the same time, and included in the same invoice.

306 2. In the case of utility services billed on or after the
307 effective date of any such surtax, the entire amount of the
308 charge for utility services shall be subject to the surtax. In
309 the case of utility services billed after the last day the
310 surtax is in effect, the entire amount of the charge on said
311 items shall not be subject to the surtax. "Utility service," as
312 used in this section, does not include any communications
313 services as defined in chapter 202.

314 3. In the case of written contracts which are signed prior
315 to the effective date of any such surtax for the construction of
316 improvements to real property or for remodeling of existing
317 structures, the surtax shall be paid by the contractor
318 responsible for the performance of the contract. However, the
319 contractor may apply for one refund of any such surtax paid on

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320 materials necessary for the completion of the contract. Any
321 application for refund shall be made no later than 15 months
322 following initial imposition of the surtax in that county. The
323 application for refund shall be in the manner prescribed by the
324 department by rule. A complete application shall include proof
325 of the written contract and of payment of the surtax. The
326 application shall contain a sworn statement, signed by the
327 applicant or its representative, attesting to the validity of
328 the application. The department shall, within 30 days after
329 approval of a complete application, certify to the county
330 information necessary for issuance of a refund to the applicant.
331 Counties are hereby authorized to issue refunds for this purpose
332 and shall set aside from the proceeds of the surtax a sum
333 sufficient to pay any refund lawfully due. Any person who
334 fraudulently obtains or attempts to obtain a refund pursuant to
335 this subparagraph, in addition to being liable for repayment of
336 any refund fraudulently obtained plus a mandatory penalty of 100
337 percent of the refund, is guilty of a felony of the third
338 degree, punishable as provided in s. 775.082, s. 775.083, or s.
339 775.084.

340 4. In the case of any vessel, railroad, or motor vehicle
341 common carrier entitled to partial exemption from tax imposed
342 under this chapter pursuant to s. 212.08(4), (8), or (9), the
343 basis for imposition of surtax shall be the same as provided in
344 s. 212.08 and the ratio shall be applied each month to total
345 purchases in this state of property qualified for proration
346 which is delivered or sold in the taxing county to establish the
347 portion used and consumed in intracounty movement and subject to
348 surtax.

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

351 (a)1. The sale includes an item of tangible personal
352 property, a service, or tangible personal property representing
353 a service, and the item of tangible personal property, the
354 service, or the tangible personal property representing the
355 service is delivered within the county. If there is no
356 reasonable evidence of delivery of a service, the sale of a
357 service is deemed to occur in the county in which the purchaser
358 accepts the bill of sale.

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

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

368 Section 5. Paragraph (b) of subsection (5) of section
369 212.06, Florida Statutes, is amended to read:

370 212.06 Sales, storage, use tax; collectible from dealers;
371 "dealer" defined; dealers to collect from purchasers;
372 legislative intent as to scope of tax.—

373 (5)

374 (b)1. As used in this subsection, the term:

375 a. "Certificate" means a Florida Certificate of Forwarding
376 Agent Address.

377 b. "Electronic database" means the database created and

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378 maintained by the department pursuant to s. 202.22(2).

379 c.b. "Facilitating" means preparation for or arranging for
380 export.

381 d.e. "Forwarding agent" means a person or business whose
382 principal business activity is facilitating for compensation the
383 export of property owned by other persons.

384 e.d. "NAICS" means those classifications contained in the
385 North American Industry Classification System as published in
386 2007 by the Office of Management and Budget, Executive Office of
387 the President.

388 f.e. "Principal business activity" means the activity from
389 which the person or business derives the highest percentage of
390 its total receipts.

391 2. A forwarding agent engaged in international export may
392 apply to the department for a certificate.

393 3. Each application must include all of the following:

394 a. The designation of an address for the forwarding agent.

395 b. A certification that:

396 (I) The tangible personal property delivered to the
397 designated address ~~for export~~ originates with a United States
398 vendor;

399 (II) The tangible personal property delivered to the
400 designated address for export is irrevocably committed to export
401 out of the United States through a continuous and unbroken
402 exportation process; and

403 (III) The designated address is used exclusively by the
404 forwarding agent for such export.

405 c. A copy of the forwarding agent's last filed federal
406 income tax return showing the entity's principal business

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407 activity classified under NAICS code 488510, except as provided
408 under subparagraph 4. or subparagraph 5.

409 d. A statement of the total revenues of the forwarding
410 agent.

411 e. A statement of the amount of revenues associated with
412 international export of the forwarding agent.

413 f. A description of all business activity that occurs at
414 the designated address.

415 g. The name and contact information of a designated contact
416 person of the forwarding agent.

417 h. The forwarding agent's website address.

418 i. Any additional information the department requires by
419 rule to demonstrate eligibility for the certificate.

420 j. ~~and~~ A signature attesting to the validity of the
421 information provided.

422 4. An applicant that has not filed a federal return for the
423 preceding tax year under NAICS code 488510 shall provide all of
424 the following:

425 a. A statement of estimated total revenues.

426 b. A statement of estimated revenues associated with
427 international export.

428 c. The NAICS code under which the forwarding agent intends
429 to file a federal return.

430 5. If an applicant does not file a federal return
431 identifying a NAICS code, the applicant must ~~shall~~ provide
432 documentation to support that its principal business activity is
433 that of a forwarding agent and that the applicant is otherwise
434 eligible for the certificate.

435 6. A forwarding agent that applies for and receives a

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436 certificate shall register as a dealer with the department. An
437 applicant may not be required to submit an application to
438 register as a dealer when application is made for a certificate,
439 or renewal of a certificate, if the applicant is already
440 registered as a dealer with the department.

441 7. A forwarding agent must ~~shall~~ remit the tax imposed
442 under this chapter on any tangible personal property shipped to
443 the certified ~~designated forwarding agent~~ address if no tax was
444 collected and the tangible personal property remained in this
445 state or if delivery to the purchaser or purchaser's
446 representative occurs in this state. This subparagraph does not
447 prohibit the forwarding agent from collecting such tax from the
448 consumer of the tangible personal property.

449 8. A forwarding agent shall maintain the following records:

450 a. Copies of sales invoices or receipts between the vendor
451 and the consumer when provided by the vendor to the forwarding
452 agent. If sales invoices or receipts are not provided to the
453 forwarding agent, the forwarding agent must maintain export
454 documentation evidencing the value of the purchase consistent
455 with the federal Export Administration Regulations, 15 C.F.R.
456 parts 730-774.

457 b. Copies of federal returns evidencing the forwarding
458 agent's NAICS principal business activity code.

459 c. Copies of invoices or other documentation evidencing
460 shipment to the forwarding agent.

461 d. Invoices between the forwarding agent and the consumer
462 or other documentation evidencing the ship-to destination
463 outside the United States.

464 e. Invoices for foreign postal or transportation services.

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465 f. Bills of lading.

466 g. Any other export documentation.

467
468 Such records must be kept in an electronic format and made
469 available for the department's review pursuant to subparagraph
470 9. and ss. 212.13 and 213.35.

471 9. Each certificate expires 5 years after the date of
472 issuance, except as specified in this subparagraph.

473 a. At least 30 days before expiration, a new application
474 must be submitted to renew the certificate, and the application
475 must contain the information required in subparagraph 3. Upon
476 application for renewal, the certificate is subject to the
477 review and reissuance procedures prescribed by this chapter and
478 department rule.

479 b. Each forwarding agent shall update its application
480 information annually or within 30 days after any material
481 change, including any of the following, as applicable:

482 (I) The forwarding agent has ceased to do business;

483 (II) The forwarding agent has changed addresses;

484 (III) The forwarding agent's principal business activity
485 has changed to something other than facilitating the
486 international export of property owned by other persons; or

487 (IV) The certified address is not used for export under
488 this paragraph.

489 c. The department shall verify that the forwarding agent is
490 actively engaged in facilitating the international export of
491 tangible personal property.

492 d. The department may suspend or revoke the certificate of
493 any forwarding agent that fails to respond within 30 days to a

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494 written request for information regarding its business
495 transactions.

496 10.a. The department shall provide a list on the
497 department's website of forwarding agents that have applied for
498 and received a Florida Certificate of Forwarding Agent Address
499 from the department. The list must include a forwarding agent's
500 entity name, address, and expiration date as provided on the
501 Florida Certificate of Forwarding Agent Address.

502 b. The department shall incorporate a statement or
503 notification in its electronic database for each certified
504 address with a unique street address or zip code. This sub-
505 subparagraph does not apply for a certified address approved by
506 the department with a unique suite address or secondary address.

507 11. A dealer, other than a forwarding agent that is
508 required to remit tax pursuant to subparagraph 7., may not
509 collect the tax imposed under this chapter on tangible personal
510 property shipped to a certified address listed ~~may accept a copy~~
511 ~~of the forwarding agent's certificate or rely on the list of~~
512 ~~forwarding agents' names and addresses on the department's~~
513 ~~website in lieu of collecting the tax imposed under this chapter~~
514 ~~when the property is required by terms of the sale to be shipped~~
515 ~~to the designated address on the certificate. A dealer who~~
516 ~~accepts a valid copy of a certificate or who~~ relies on the list
517 of forwarding agents' names and addresses on the department's
518 website or the electronic database and who in good faith ~~and~~
519 ships ~~purchased~~ tangible personal property to a certified the
520 address ~~on the certificate~~ is not liable for any tax due on
521 sales made during the effective dates indicated on the
522 certificate.

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523 12. The department may revoke a forwarding agent's
524 certificate for noncompliance with this paragraph. Any person
525 found to fraudulently use the address on the certificate for the
526 purpose of evading tax is subject to the penalties provided in
527 s. 212.085.

528 13. The department may adopt rules to administer this
529 paragraph, including, but not limited to, rules relating to
530 procedures, application and eligibility requirements, and forms.

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

533 213.21 Informal conferences; compromises.-

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

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

541 a. The taxpayer;

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

543 c. An individual with substantial responsibility for the
544 management or control of the taxpayer.

545 2. An act of war or terrorism.

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

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

550 (c) Any decision by the department regarding a taxpayer's
551 request to compromise or settle a liability under this

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552 subsection is not subject to review under chapter 120.

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

555 213.67 Garnishment.—

556 (1) If a person is delinquent in the payment of any taxes,
557 penalties, ~~and interest,~~ costs, surcharges, and fees owed to the
558 department, the executive director or his or her designee may
559 give notice of the amount of such delinquency by registered
560 mail, by personal service, or by electronic means, including,
561 but not limited to, facsimile transmissions, electronic data
562 interchange, or use of the Internet, to all persons having in
563 their possession or under their control any credits or personal
564 property, exclusive of wages, belonging to the delinquent
565 taxpayer, or owing any debts to such delinquent taxpayer at the
566 time of receipt by them of such notice. Thereafter, any person
567 ~~who has been~~ notified may not transfer or make any other
568 disposition of such credits, other personal property, or debts
569 until the executive director or his or her designee consents to
570 a transfer or disposition or until 60 days after the receipt of
571 such notice. However, the credits, other personal property, or
572 debts that exceed the delinquent amount stipulated in the notice
573 are not subject to this section, wherever held, if the taxpayer
574 does not have a prior history of tax delinquencies. If during
575 the effective period of the notice to withhold, any person so
576 notified makes any transfer or disposition of the property or
577 debts required to be withheld under this section, he or she is
578 liable to the state for any indebtedness owed to the department
579 by the person with respect to whose obligation the notice was
580 given to the extent of the value of the property or the amount

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581 of the debts thus transferred or paid if, solely by reason of
582 such transfer or disposition, the state is unable to recover the
583 indebtedness of the person with respect to whose obligation the
584 notice was given. If the delinquent taxpayer contests the
585 intended levy in circuit court or under chapter 120, the notice
586 under this section remains effective until that final resolution
587 of the contest. Any financial institution receiving such notice
588 maintains ~~will maintain~~ a right of setoff for any transaction
589 involving a debit card occurring on or before the date of
590 receipt of such notice.

591 (3) During the last 30 days of the 60-day period set forth
592 in subsection (1), the executive director or his or her designee
593 may levy upon such credits, other personal property, or debts.
594 The levy must be accomplished by delivery of a notice of levy by
595 registered mail, by personal service, or by electronic means,
596 including, but not limited to, facsimile transmission or an
597 electronic data exchange process using a web interface. Upon
598 receipt of the notice of levy, ~~which~~ the person possessing the
599 credits, other personal property, or debts must ~~shall~~ transfer
600 them to the department or pay to the department the amount owed
601 to the delinquent taxpayer.

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

608 (b) No less than 30 days before the day of the levy, the
609 notice of intent to levy required under paragraph (a) must ~~shall~~

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610 be given in person or sent by certified or registered mail to
611 the person's last known address.

612 (c) The notice required in paragraph (a) must include a
613 brief statement that sets forth in simple and nontechnical
614 terms:

615 1. The provisions of this section relating to levy and sale
616 of property;

617 2. The procedures applicable to the levy under this
618 section;

619 3. The administrative and judicial appeals available to the
620 taxpayer with respect to such levy and sale, and the procedures
621 relating to such appeals; and

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

624 Section 8. Paragraph (c) of subsection (2) of section
625 220.222, Florida Statutes, is amended to read:

626 220.222 Returns; time and place for filing.—

627 (2)(c)1. For purposes of this subsection, a taxpayer is not
628 in compliance with s. 220.32 if the taxpayer underpays the
629 required payment by more than the greater of \$6,000 ~~\$2,000~~ or 30
630 percent of the tax shown on the return when filed.

631 2. For the purpose of determining compliance with s. 220.32
632 as referenced in subparagraph 1., the tax shown on the return
633 when filed must include the amount of the allowable credits
634 taken on the return pursuant to s. 220.1875, s. 220.1876, s.
635 220.1877, or s. 220.1878.

636 Section 9. The amendments made by this act to s. 220.222,
637 Florida Statutes, apply to taxable years ending on or after
638 December 31, 2024.

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639 Section 10. The Department of Revenue is authorized, and
640 all conditions are deemed met, to adopt emergency rules pursuant
641 to s. 120.54(4), Florida Statutes, for the purpose of
642 implementing this act. Notwithstanding any other law, emergency
643 rules adopted pursuant to this section are effective for 6
644 months after adoption and may be renewed during the pendency of
645 procedures to adopt permanent rules addressing the subject of
646 the emergency rules. This section shall expire July 1, 2025.

647 Section 11. This act shall take effect July 1, 2024.