

## **CS/HB 5801 — Taxation**

by Full Appropriations Council on Education and Economic Development; Government Operations Appropriations; Finance and Tax Council; and Rep. Bogdanoff

The bill, relating to taxation:

- Directs the Department of Revenue (department) to create an amnesty program for taxpayers subject to state and local taxes imposed by chapters 125, 175, 185, 198, 199, 201, 202, 203, 206, 211, 212, 220, 221, 252, 336, 376, 403, 624, 627, 629, and 681, Florida Statutes. The amnesty program will:
  - Begin July 1, 2010, and end on September 1, 2010,
  - Be available to a taxpayer whether or not the taxpayer is under audit,
  - Prohibit the imposition of penalties, and
  - Allow interest due to be reduced to 75% of the amount due for certain liabilities and to 50% for those taxpayers that make initial contact with the department through the amnesty program.
- Provides an appropriation of \$1,234,000 in nonrecurring general revenue to administer the amnesty program.
- Revises the severance tax on phosphate by:
  - Reducing the rate of the severance tax on phosphate from \$1.945 per ton to \$1.71 per ton as of July 1, 2010, and then to \$1.61 per ton as of July 1, 2011.
  - Eliminating a contingent tax reduction.
  - Revising the distributions from the tax for 2010-11 and again for 2011-12.
- Provides additional enforcement tools to the department by:
  - Allowing the department to share information with the Division of Hotels and Restaurants of the Department of Business and Professional Regulation (DBPR) and allowing the disclosure of certain information regarding delinquent taxpayers.
  - Authorizing DBPR to suspend the license of a public lodging establishment for outstanding tax warrants.
  - Integrating the department's enforcement authority with respect to certification of registration, permit or licenses. Provides emergency rule making authority.
  - Providing for transfers of tax liabilities when business assets are transferred under certain circumstances.
- Revises the calculation for certain payments to fiscally constrained counties.
- Provides 25 full time audit positions to the department and \$817,448 in salary rate and appropriates \$1,445,100 recurring funds and \$96,925 nonrecurring funds from the General Revenue Fund.

The bill amends sections 211.3103, 213.053, 213.50, 213.692, 213.758, and 218.12, Florida Statutes.

The effective date is upon becoming a law.

If approved by the Governor, these provisions take effect upon becoming law.

*Vote: Senate 38-0; House 118-0*