

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for CS/HB 677 (2023)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Commerce Committee
 2 Representative Tant offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Paragraph (a) of subsection (1) of section 212.12, Florida Statutes, is amended to read:

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

(1) (a) 1. Except as provided in subparagraph 2., and notwithstanding any other law and for the purpose of compensating persons granting licenses for and the lessors of real and personal property taxed hereunder, for the purpose of compensating dealers in tangible personal property, for the purpose of compensating dealers providing communication services

PCS for CSHB 677 Strike1

Published On: 4/7/2023 7:22:41 PM

Amendment No. 1

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
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

PCS for CSHB 677 Strike1

Published On: 4/7/2023 7:22:41 PM

Amendment No. 1

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 2. This act shall take effect October 1, 2023.

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

49 Remove everything before the enacting clause and insert:

50 A bill to be entitled

51 An act relating to credits for tax remittance by electronic
52 means; amending s. 212.12, F.S.; increasing the allowance
53 authorized for the amounts of taxes due, accounted for, and
54 remitted to the Department of Revenue under certain
55 circumstances; providing exceptions; providing an effective
56 date.