

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

| | | |
|-----------------------|---------------|-------|
| ADOPTED | <u> </u> | (Y/N) |
| ADOPTED AS AMENDED | <u> </u> | (Y/N) |
| ADOPTED W/O OBJECTION | <u> </u> | (Y/N) |
| FAILED TO ADOPT | <u> </u> | (Y/N) |
| WITHDRAWN | <u> </u> | (Y/N) |
| OTHER | <u> </u> | |

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) 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 and taxable services, for the purpose of compensating owners of

PCS for CSHB 677 Strike2

Published On: 4/10/2023 12:41:18 PM

Amendment No. 2

17 places where admissions are collected, and for the purpose of
18 compensating remitters of any taxes or fees reported on the same
19 documents utilized for the sales and use tax, as compensation
20 for the keeping of prescribed records, filing timely tax
21 returns, and the proper accounting and remitting of taxes by
22 them, such seller, person, lessor, dealer, owner, and remitter
23 who files the return required pursuant to s. 212.11 only by
24 electronic means and who pays the amount due on such return only
25 by electronic means shall be allowed ~~2.5 percent of the amount~~
26 ~~of~~ the tax due, accounted for, and remitted to the department in
27 the form of a deduction. However, if the amount of the tax due
28 and remitted to the department by electronic means for the
29 reporting period exceeds \$60 ~~\$1,200~~, an allowance is not allowed
30 for all amounts in excess of \$60 ~~\$1,200~~. For purposes of this
31 paragraph, the term "electronic means" has the same meaning as
32 provided in s. 213.755(2)(c).

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

34
35 -----
36 **T I T L E A M E N D M E N T**

37 Remove everything before the enacting clause and insert:

38 A bill to be entitled

39 An act relating to credits for tax remittance by electronic
40 means; amending s. 212.12, F.S.; decreasing the allowance
41 authorized for the amounts of taxes due, accounted for, and

PCS for CSHB 677 Strike2

Published On: 4/10/2023 12:41:18 PM

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

Amendment No. 2

42 | remitted to the Department of Revenue under certain
43 | circumstances; providing an effective date.

PCS for CSHB 677 Strike2

Published On: 4/10/2023 12:41:18 PM