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1 A bill to be entitled
 2 An act relating to taxation, tax administration, and tax
 3 relief; amending s. 45.032, F.S.; including a tax warrant
 4 as a subordinate lienholder for purposes of the
 5 disbursement of surplus funds after a judicial sale;
 6 amending ss. 125.0104 and 125.0108, F.S.; providing for
 7 the grant of a license to use living quarters or
 8 accommodations to be subject to the tourist development
 9 tax and the tourist impact tax; amending s. 198.13, F.S.;
 10 exempting certain representatives of an estate from the
 11 requirement to file certain returns if there is no tax on
 12 estates of decedents or no tax on generation-skipping
 13 transfers; amending 202.16, F.S., requiring dealers to
 14 document exempt sales for resale, providing requirements
 15 and procedures, requiring the department to establish a
 16 toll-free telephone number for the purpose of verifying
 17 registration numbers and resale certificates; requiring
 18 the department to establish a system for receiving
 19 information from dealers regarding certificate numbers;
 20 amending ss. 202.18, 202.20 and 202.28, F.S.; providing
 21 requirements for the Department of Revenue with respect to
 22 distributing proceeds of the communications services tax
 23 and allocating certain penalties; amending s. 202.30,
 24 F.S.; reducing the threshold tax amount over a specified
 25 period under which a dealer of communications services is
 26 required to remit taxes electronically; amending ss.
 27 206.02 and 206.021, F.S.; authorizing the Department of
 28 Revenue to issue temporary fuel licenses during a declared
 29 state of emergency or a declared disaster; amending s.

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30 | 206.9943, F.S.; authorizing the department to issue a
 31 | temporary pollutant tax license during a declared state of
 32 | emergency or a declared disaster; amending s. 211.3103,
 33 | F.S.; providing for the annual producer price index to
 34 | apply to the tax on the severance of phosphate rock;
 35 | amending s. 212.02, F.S.; adding leases of certain
 36 | aircraft to the definition of the term "qualified
 37 | aircraft"; amending s. 212.0305, F.S.; providing for the
 38 | grant of a license to use living quarters or
 39 | accommodations to be subject to the convention development
 40 | tax on transient rentals; amending ss. 212.05 and
 41 | 212.0515, F.S.; authorizing the department to adopt
 42 | additional divisors for calculating the sales tax on
 43 | vending machines and coin operated amusement machines when
 44 | a county imposes a sales surtax rate that is not listed in
 45 | statute; amending s. 212.0506, F.S.; clarifying that the
 46 | definition of the term "service warranty" excludes certain
 47 | contracts; amending s. 212.08, F.S., relating to
 48 | exemptions from the sales tax; deleting provisions
 49 | exempting certain building materials and business property
 50 | from application of certain requirements for refunds;
 51 | creating an exemption for certain delivery charges;
 52 | repealing s. 212.095, F.S., relating to a sales tax refund
 53 | permit for certain organizations; amending s. 212.12,
 54 | F.S.; providing that a person is liable for failure to
 55 | register a business or collect the required taxes;
 56 | providing penalties; amending s. 212.14, F.S.; providing
 57 | for the department to require a bond or other security as
 58 | a condition of obtaining a tax certificate or registration

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59 | at its discretion; amending s. 212.18, F.S., relating to
 60 | dealer registrations; deleting obsolete provisions
 61 | governing informal conferences; amending s. 213.21, F.S.;
 62 | providing for a taxpayer's liability for a service fee to
 63 | be waived due to unintentional error; amending s. 213.755,
 64 | F.S.; reducing the threshold tax amount over a specified
 65 | period under which a taxpayer may be required to remit
 66 | taxes electronically; amending s. 220.21, F.S.; requiring
 67 | a taxpayer that is required to file its federal income tax
 68 | return electronically to also file its state corporate
 69 | income tax electronically; providing a penalty for failure
 70 | to do so; authorizing the department to adopt rules;
 71 | providing for applicability; amending s. 443.1216, F.S.;
 72 | authorizing the Agency for Workforce Innovation and the
 73 | agency that collects unemployment taxes to adopt rules;
 74 | amending s. 443.1316, F.S.; providing for certain
 75 | provisions of ch. 213, F.S., relating to taxpayers rights,
 76 | to apply to the collection of unemployment taxes; deleting
 77 | a limitation on the amount the department may charge for
 78 | the costs of collection services; amending s. 624.511,
 79 | F.S.; authorizing the Department of Revenue to refund an
 80 | overpayment of insurance premium tax under certain
 81 | circumstances; providing for computation of and
 82 | reimbursement for a portion of certain ad valorem taxes;
 83 | providing an effective date.

84

85 | Be It Enacted by the Legislature of the State of Florida:

86

87 | Section 1. Paragraph (b) of subsection (1) and paragraph

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88 (a) of subsection (3) of section 45.032, Florida Statutes, are
 89 amended to read:

90 45.032 Disbursement of surplus funds after judicial sale.--

91 (1) For purposes of ss. 45.031-45.035, the term:

92 (b) "Subordinate lienholder" means the holder of a
 93 subordinate lien shown on the face of the pleadings as an
 94 encumbrance on the property. The lien held by the party filing
 95 the foreclosure lawsuit is not a subordinate lien. A subordinate
 96 lienholder includes, but is not limited to, a subordinate
 97 mortgage, judgment, tax warrant, assessment lien, or construction
 98 lien. However, the holder of a subordinate lien shall not be
 99 deemed a subordinate lienholder if the holder was paid in full
 100 from the proceeds of the sale.

101 (3) During the 60 days after the clerk issues a certificate
 102 of disbursements, the clerk shall hold the surplus pending a
 103 court order.

104 (a) If the owner of record claims the surplus during the
 105 60-day period and there is no subordinate lienholder, the court
 106 shall order the clerk to deduct any applicable service charges
 107 from the surplus and pay the remainder to the owner of record.
 108 The clerk may establish a reasonable requirement that the owner
 109 of record prove his or her identity before receiving the
 110 disbursement. The clerk may assist an owner of record in making a
 111 claim. An owner of record may use the following form in making a
 112 claim:

113
 114 (Caption of Action)

115 OWNER'S CLAIM FOR

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MORTGAGE FORECLOSURE SURPLUS

State of _____

County of _____

Under penalty of perjury, I (we) hereby certify that:

1. I was (we were) the owner of the following described real property in _____ County, Florida, prior to the foreclosure sale and as of the date of the filing of the lis pendens:

(Legal description of real property)

2. I (we) do not owe any money on any mortgage on the property that was foreclosed other than the one that was paid off by the foreclosure.

3. I (we) do not owe any money that is the subject of an unpaid judgment, tax warrant, condominium lien, cooperative lien, or homeowners' association.

4. I am (we are) not currently in bankruptcy.

5. I (we) have not sold or assigned my (our) right to the mortgage surplus.

6. My (our) new address is: _____.

7. If there is more than one owner entitled to the surplus, we have agreed that the surplus should be paid _____ jointly, or to: _____, at the following address: _____.

8. I (WE) UNDERSTAND THAT I (WE) AM (ARE) NOT REQUIRED TO HAVE A LAWYER OR ANY OTHER REPRESENTATION AND I (WE) DO NOT HAVE TO ASSIGN MY (OUR) RIGHTS TO ANYONE ELSE IN ORDER TO CLAIM ANY MONEY TO WHICH I (WE) MAY BE ENTITLED.

9. I (WE) UNDERSTAND THAT THIS STATEMENT IS GIVEN UNDER

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146 OATH, AND IF ANY STATEMENTS ARE UNTRUE THAT I (WE) MAY BE
 147 PROSECUTED CRIMINALLY FOR PERJURY.

148
 149 (Signatures)

150 Sworn to (or affirmed) and subscribed before me this ____
 151 day of ____, (year), by (name of person making statement).

152 (Signature of Notary Public - State of Florida)
 153 (Print, Type, or Stamp Commissioned Name of Notary Public)

154 Personally Known ____ OR Produced Identification ____
 155 Type of Identification Produced

156 Section 2. Paragraph (a) of subsection (3) of section
 157 125.0104, Florida Statutes, is amended to read:

158 125.0104 Tourist development tax; procedure for levying;
 159 authorized uses; referendum; enforcement.--

160 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

161 (a) It is declared to be the intent of the Legislature that
 162 every person who rents, leases, ~~or~~ lets, or grants a license to
 163 use for consideration any living quarters or accommodations in
 164 any hotel, apartment hotel, motel, resort motel, apartment,
 165 apartment motel, roominghouse, mobile home park, recreational
 166 vehicle park, or condominium for a term of 6 months or less is
 167 exercising a privilege which is subject to taxation under this
 168 section, unless such person rents, leases, ~~or~~ lets, or grants a
 169 license to use for consideration any living quarters or
 170 accommodations which are exempt according to the provisions of
 171 chapter 212.

172 Section 3. Paragraph (b) of subsection (1) of section
 173 125.0108, Florida Statutes, is amended to read:

174 125.0108 Areas of critical state concern; tourist impact

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175 tax.--
 176 (1)
 177 (b) It is declared to be the intent of the Legislature that
 178 every person who rents, leases, ~~or lets~~, or grants a license to
 179 use for consideration any living quarters or accommodations in
 180 any hotel, apartment hotel, motel, resort motel, apartment,
 181 apartment motel, roominghouse, mobile home park, recreational
 182 vehicle park, or condominium for a term of 6 months or less,
 183 unless such establishment is exempt from the tax imposed by s.
 184 212.03, is exercising a taxable privilege on the proceeds
 185 therefrom under this section.

186 Section 4. Subsection (4) is added to section 198.13,
 187 Florida Statutes, to read:

188 198.13 Tax return to be made in certain cases; certificate
 189 of nonliability.--

190 (4) Notwithstanding any other provisions of this section
 191 and applicable to the estate of a decedent who dies after
 192 December 31, 2004, if, upon the death of the decedent, a state
 193 death tax credit or a generation-skipping transfer credit is not
 194 allowable pursuant to the Internal Revenue Code of 1986, as
 195 amended:

196 (a) The personal representative of the estate is not
 197 required to file a return under subsection (1) in connection with
 198 the estate.

199 (b) The person who would otherwise be required to file a
 200 return reporting a generation-skipping transfer under subsection
 201 (3) is not required to file such a return in connection with the
 202 estate.

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204 The provisions of this subsection do not apply to estates of
 205 descendents dying after December 31, 2010.

206 Section 5. Effective January 1, 2008, subsection (2) of
 207 section 202.16, Florida Statutes, is amended to read:

208 202.16 Payment.--The taxes imposed or administered under
 209 this chapter and chapter 203 shall be collected from all dealers
 210 of taxable communications services on the sale at retail in this
 211 state of communications services taxable under this chapter and
 212 chapter 203. The full amount of the taxes on a credit sale,
 213 installment sale, or sale made on any kind of deferred payment
 214 plan is due at the moment of the transaction in the same manner
 215 as a cash sale.

216 (2) (a) A sale of communications services that are used as a
 217 component part of or integrated into a communications service or
 218 prepaid calling arrangement for resale, including, but not
 219 limited to, carrier-access charges, interconnection charges paid
 220 by providers of mobile communication services or other
 221 communication services, charges paid by cable service providers
 222 for the transmission of video or other programming by another
 223 dealer of communications services, charges for the sale of
 224 unbundled network elements, and any other intercompany charges
 225 for the use of facilities for providing communications services
 226 for resale, must be made in compliance with the rules of the
 227 department. Any person who makes a sale for resale which is not
 228 in compliance with these rules is liable for any tax, penalty,
 229 and interest due for failing to comply, to be calculated pursuant
 230 to s. 202.28(2)(a).

231 (b)1. Any dealer who makes a sale for resale shall document
 232 the exempt nature of the transaction, as established by rules

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233 adopted by the department, by retaining a copy of the purchaser's
 234 initial or annual resale certificate issued pursuant to s.
 235 202.17(6). In lieu of maintaining a copy of the certificate, a
 236 dealer may document, prior to the time of sale, an authorization
 237 number provided telephonically or electronically by the
 238 department. The dealer may rely on an initial or annual resale
 239 certificate issued pursuant to s. 202.17(6), valid at the time of
 240 receipt from the purchaser, without seeking additional annual
 241 resale certificates from such purchaser, if the dealer makes
 242 recurring sales to the purchaser in the normal course of business
 243 on a continual basis. For purposes of this paragraph, the term
 244 "recurring sales to a purchaser in the normal course of business"
 245 means sales in which the dealer extends credit to the purchaser
 246 and records the debt as an account receivable, or in which the
 247 dealer sells to a purchaser who has an established cash account,
 248 similar to an open credit account. For purposes of this
 249 paragraph, purchases are made from a selling dealer on a
 250 continual basis if the selling dealer makes, in the normal course
 251 of business, sales to the purchaser no less frequently than once
 252 in every 12-month period.

253 2. A dealer may, through the informal conference procedures
 254 provided for in s. 213.21 and the rules of the department,
 255 provide the department with evidence of the exempt status of a
 256 sale. Exemption certificates executed by entities that were
 257 exempt at the time of sale, resale certificates provided by
 258 purchasers who were active dealers at the time of sale, and
 259 verification by the department of a purchaser's active dealer
 260 status at the time of sale in lieu of a resale certificate shall
 261 be accepted by the department when submitted during the protest

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262 period but may not be accepted in any proceeding under chapter
 263 120 or any circuit court action instituted under chapter 72.

264 Section 6. Effective January 1, 2008, the Department of
 265 Revenue shall establish a toll-free telephone number for the
 266 verification of valid dealer registration numbers and resale
 267 certificates issued under chapter 202, Florida Statutes. The
 268 system must be adequate to guarantee a low busy rate, must
 269 respond to keypad inquiries, and must provide data that is
 270 updated daily.

271 Section 7. Effective January 1, 2008, the Department of
 272 Revenue shall establish a system for receiving information from
 273 dealers regarding certificate numbers of purchasers who are
 274 seeking to make purchases for resale under chapter 202, Florida
 275 Statutes. The department shall provide such dealers, free of
 276 charge, with verification of those numbers that are canceled or
 277 invalid.

278 Section 8. Paragraph (c) of subsection (3) of section
 279 202.18, Florida Statutes, is amended to read:

280 202.18 Allocation and disposition of tax proceeds.--The
 281 proceeds of the communications services taxes remitted under this
 282 chapter shall be treated as follows:

283 (3)

284 (c)1. Except as otherwise provided in this paragraph,
 285 proceeds of the taxes levied pursuant to s. 202.19, less amounts
 286 deducted for costs of administration in accordance with paragraph
 287 (b), shall be distributed monthly to the appropriate
 288 jurisdictions. The proceeds of taxes imposed pursuant to s.
 289 202.19(5) shall be distributed in the same manner as
 290 discretionary surtaxes are distributed, in accordance with ss.

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291 212.054 and 212.055.

292 2. The department shall make any adjustments to the
 293 distributions pursuant to this section ~~paragraph~~ which are
 294 necessary to reflect the proper amounts due to individual
 295 jurisdictions or trust funds. In the event that the department
 296 adjusts amounts due to reflect a correction in the situsing of a
 297 customer, such adjustment shall be limited to the amount of tax
 298 actually collected from such customer by the dealer of
 299 communication services.

300 3. (I) Notwithstanding the time period specified in s.
 301 202.22(5), adjustments in distributions that are necessary to
 302 correct misallocations between jurisdictions shall be governed by
 303 this subparagraph. If the department determines that
 304 misallocations between jurisdictions occurred, the department
 305 shall provide written notice of such determination to all
 306 affected jurisdictions. The notice shall include the amount of
 307 the misallocations, the basis upon which the determination was
 308 made, data supporting the determination, and the identity of each
 309 affected jurisdiction. The notice shall also inform all affected
 310 jurisdictions of their authority to enter into a written
 311 agreement establishing a method of adjustment as described in
 312 sub-subparagraph (III).

313 (II) An adjustment affecting a distribution to a
 314 jurisdiction that is less than 90 percent of the average monthly
 315 distribution to that jurisdiction for the 6 months immediately
 316 preceding the department's determination, as reported by all
 317 communications services dealers, shall be made in the month
 318 immediately following the department's determination that
 319 misallocations occurred.

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320 (III) If an adjustment affecting a distribution to a
 321 jurisdiction equals or exceeds 90 percent of the average monthly
 322 distribution to that jurisdiction for the 6 months immediately
 323 preceding the department's determination, as reported by all
 324 communications services dealers, the affected jurisdictions may
 325 enter into a written agreement establishing a method of
 326 adjustment. If the agreement establishing a method of adjustment
 327 provides for payments of local communications services tax
 328 monthly distributions, the amount of any such payment agreed to
 329 may not exceed the local communications services tax monthly
 330 distributions available to the jurisdiction that was allocated
 331 amounts in excess of those to which it was entitled. If affected
 332 jurisdictions execute a written agreement specifying a method of
 333 adjustment, a copy of the written agreement shall be provided to
 334 the department no later than the first day of the month following
 335 90 days after the date the department transmits notice of the
 336 misallocation. If the department does not receive a copy of the
 337 written agreement within the specified time period, an adjustment
 338 affecting a distribution to a jurisdiction made pursuant to this
 339 sub-subparagraph shall be prorated over a time period that equals
 340 the time period over which the misallocations occurred.

341 Section 9. Paragraph (a) of subsection (2) of section
 342 202.20, Florida Statutes, is amended to read:

343 202.20 Local communications services tax conversion
 344 rates.--

345 (2)(a)1. With respect to any local taxing jurisdiction, if,
 346 for the periods ending December 31, 2001; March 31, 2002; June
 347 30, 2002; or September 30, 2002, the revenues received by that
 348 local government from the local communications services tax

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349 | imposed under subsection (1) are less than the revenues received
 350 | from the replaced revenue sources for the corresponding 2000-2001
 351 | period; plus reasonably anticipated growth in such revenues over
 352 | the preceding 1-year period, based on the average growth of such
 353 | revenues over the immediately preceding 5-year period; plus an
 354 | amount representing the revenues from the replaced revenue
 355 | sources for the 1-month period that the local taxing jurisdiction
 356 | was required to forego, the governing authority may adjust the
 357 | rate of the local communications services tax upward to the
 358 | extent necessary to generate the entire shortfall in revenues
 359 | within 1 year after the rate adjustment and by an amount
 360 | necessary to generate the expected amount of revenue on an
 361 | ongoing basis.

362 | 2. If complete data are not available at the time of
 363 | determining whether the revenues received by a local government
 364 | from the local communications services tax imposed under
 365 | subsection (1) are less than the revenues received from the
 366 | replaced revenue sources for the corresponding 2000-2001 period,
 367 | as set forth in subparagraph 1., the local government shall use
 368 | the best data available for the corresponding 2000-2001 period in
 369 | making such determination. Complete data shall be deemed
 370 | available to all local governments after the department notifies
 371 | local governments that it has completed audits, including the
 372 | redistribution of local tax, of dealers who account for no less
 373 | than 80 percent of the amount of communication services tax
 374 | revenues received for fiscal year 2005-2006.

375 | 3. The adjustment permitted under subparagraph 1. may be
 376 | made by emergency ordinance or resolution and may be made
 377 | notwithstanding the maximum rate established under s. 202.19(2)

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378 | and notwithstanding any schedules or timeframes or any other
 379 | limitations contained in this chapter. Beginning July 1, 2007, a
 380 | local government may make such adjustment only if the department
 381 | or a dealer allocates or reallocates revenues away from the local
 382 | government. However, any such adjustment shall be made no later
 383 | than 6 months following the date the department notifies the
 384 | local governments in writing that complete data is available. The
 385 | emergency ordinance or resolution shall specify an effective date
 386 | for the adjusted rate, which shall be no less than 60 days after
 387 | the date of adoption of the ordinance or resolution and shall be
 388 | effective with respect to taxable services included on bills that
 389 | are dated on the first day of a month subsequent to the
 390 | expiration of the 60-day period. At the end of 1 year following
 391 | the effective date of such adjusted rate, the local governing
 392 | authority shall, as soon as is consistent with s. 202.21, reduce
 393 | the rate by that portion of the emergency rate which was
 394 | necessary to recoup the amount of revenues not received prior to
 395 | the implementation of the emergency rate.

396 | 4. If, for the period October 1, 2001, through September
 397 | 30, 2002, the revenues received by a local government from the
 398 | local communications services tax conversion rate established
 399 | under subsection (1), adjusted upward for the difference in rates
 400 | between paragraphs (1)(a) and (b) or any other rate adjustments
 401 | or base changes, are above the threshold of 10 percent more than
 402 | the revenues received from the replaced revenue sources for the
 403 | corresponding 2000-2001 period plus reasonably anticipated growth
 404 | in such revenues over the preceding 1-year period, based on the
 405 | average growth of such revenues over the immediately preceding 5-
 406 | year period, the governing authority must adjust the rate of the

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407 local communications services tax to the extent necessary to
 408 reduce revenues to the threshold by emergency ordinance or
 409 resolution within the timeframes established in subparagraph 3.
 410 The foregoing rate adjustment requirement shall not apply to a
 411 local government that adopts a local communications services tax
 412 rate by resolution or ordinance. If complete data are not
 413 available at the time of determining whether the revenues exceed
 414 the threshold, the local government shall use the best data
 415 available for the corresponding 2000-2001 period in making such
 416 determination. This subparagraph shall not be construed as
 417 establishing a right of action for any person to enforce this
 418 subparagraph or challenge a local government's implementation of
 419 this subparagraph66126666666.

420 Section 10. Paragraph (d) of subsection (2) of section
 421 202.28, Florida Statutes, is amended to read:

422 202.28 Credit for collecting tax; penalties.--

423 (2)

424 (d) If a dealer fails to separately report and identify
 425 local communications services taxes on the appropriate return
 426 schedule, the dealer shall be subject to a penalty of \$5,000 per
 427 return. If the department is unable to obtain appropriate return
 428 schedules, any penalty imposed by this paragraph shall be
 429 allocated in the same manner as provided in s. 202.18(2).

430 Section 11. Effective January 1, 2008, subsection (1) of
 431 section 203.30, Florida Statutes, is amended to read:

432 202.30 Payment of taxes by electronic funds transfer;
 433 filing of returns by electronic data interchange.--

434 (1) A dealer of communications services is required to
 435 remit taxes by electronic funds transfer, in the manner

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436 prescribed by the department, when the amount of tax paid by the
 437 dealer under this chapter, chapter 203, or chapter 212 in the
 438 previous state fiscal year was \$50,000 or more; \$27,000 or more,
 439 effective January 1, 2009; and \$24,000 or more, effective January
 440 1, 2010.

441 Section 12. Subsection (8) is added to section 206.02,
 442 Florida Statutes, to read:

443 206.02 Application for license; temporary license; terminal
 444 suppliers, importers, exporters, blenders, biodiesel
 445 manufacturers, and wholesalers.--

446 (8) (a) Notwithstanding any provision to the contrary
 447 contained in this chapter, the department may grant a temporary
 448 fuel license for immediate use if:

449 1. The Governor has declared a state of emergency under s.
 450 252.36; or

451 2. The President of the United States has declared a major
 452 disaster in this state or in any other state or territory of the
 453 United States.

454 (b) Notwithstanding the provisions of this chapter
 455 requiring a license tax and a bond or criminal background check,
 456 the department may issue a temporary license as an importer or
 457 exporter to a person who holds a valid Florida wholesaler license
 458 or to a person who is an unlicensed dealer. A license may be
 459 issued under this subsection only to a business that has a
 460 physical location in this state and holds a valid Florida sales
 461 and use tax certificate of registration or that holds a valid
 462 fuel license issued by another state.

463 (c) A temporary license expires on the last day of the
 464 month following the month in which the temporary license was

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465 issued. The department may extend any temporary license on a
 466 month-to-month basis during the period of a declared state of
 467 emergency or major disaster as provided in this subsection. If
 468 the department extends a temporary license, the extended license
 469 expires on the last day of the month in which the temporary
 470 license was extended.

471 (d) In order to procure a temporary license, a nonresident
 472 business must provide to the department the information required
 473 in subsection (4); the federal identification number of the
 474 business or, if such number is unavailable, the social security
 475 number of the owner; and any other information that is required
 476 by the department.

477 (e) A temporary license authorized by this subsection may
 478 not be renewed if the licensee has not filed the required returns
 479 or made payment of the taxes required under this chapter.

480 Section 13. Subsection (5) is added to section 206.021,
 481 Florida Statutes, to read:

482 206.021 Application for license; carriers.--

483 (5) (a) Notwithstanding any provision to the contrary
 484 contained in this chapter, the department may grant a temporary
 485 fuel license for immediate use if:

486 1. The Governor has declared a state of emergency under s.
 487 252.36; or

488 2. The President of the United States has declared a major
 489 disaster in this state or in any other state or territory of the
 490 United States.

491 (b) Notwithstanding the provisions of this chapter
 492 requiring a license tax and a bond or criminal background check,
 493 the department may issue a temporary license as a carrier to a

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494 person who holds a valid Florida wholesaler, importer, exporter,
 495 or blender license or to a person who is an unlicensed dealer. A
 496 license may be issued under this subsection only to a business
 497 that has a physical location in this state and holds a valid
 498 Florida sales and use tax certificate of registration or that
 499 holds a valid fuel license issued by another state.

500 (c) A temporary license expires on the last day of the
 501 month following the month in which the temporary license was
 502 issued. The department may extend any temporary license on a
 503 month-to-month basis during the period of a declared state of
 504 emergency or major disaster as provided in this subsection. If
 505 the department extends a temporary license, the extended license
 506 expires on the last day of the month in which the temporary
 507 license was extended.

508 (d) In order to procure a temporary license, a nonresident
 509 business must provide to the department the information required
 510 in subsection (2); the federal identification number of the
 511 business or, if such number is unavailable, the social security
 512 number of the owner; and any other information that is required
 513 by the department.

514 (e) A temporary license authorized by this subsection may
 515 not be renewed if the licensee has not filed the required returns
 516 or made payment of the taxes required under this chapter.

517 Section 14. Subsection (4) is added to section 206.9943,
 518 Florida Statutes, to read:

519 206.9943 Pollutant tax license.--

520 (4) A temporary pollutant tax license may be issued to a
 521 holder of a valid Florida temporary importer, temporary
 522 wholesaler, or temporary exporter license issued under s. 206.02.

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523 A temporary pollutant tax license is subject to the provisions
 524 set forth in s. 206.02(8).

525 Section 15. Paragraphs (d) and (e) of subsection (9) of
 526 section 211.3103, Florida Statutes, are amended to read:

527 211.3103 Levy of tax on severance of phosphate rock; rate,
 528 basis, and distribution of tax.--

529 (9)

530 (d) If the producer price index for phosphate rock ~~chemical~~
 531 ~~and fertilizer mineral mining~~ is substantially revised, the
 532 department shall make appropriate adjustment in the method used
 533 to compute the base rate adjustment under this subsection which
 534 will produce results reasonably consistent with the result that
 535 ~~which~~ would have been obtained if the producer price index for
 536 phosphate rock ~~primary products~~ had not been revised. However,
 537 the tax rate shall not be less than \$1.56 per ton severed.

538 (e) If ~~In the event~~ the producer price index for phosphate
 539 rock ~~primary products~~ is discontinued, ~~then~~ a comparable index
 540 shall be selected by the department and adopted by rule.

541 Section 16. Subsection (33) of section 212.02, Florida
 542 Statutes, is amended to read:

543 212.02 Definitions.--The following terms and phrases when
 544 used in this chapter have the meanings ascribed to them in this
 545 section, except where the context clearly indicates a different
 546 meaning:

547 (33) "Qualified aircraft" means any aircraft having a
 548 maximum certified takeoff weight of less than 10,000 pounds and
 549 equipped with twin turbofan engines that meet Stage IV noise
 550 requirements that is used by a business operating as an on-demand
 551 air carrier under Federal Aviation Administration Regulation

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552 Title 14, chapter I, part 135, Code of Federal Regulations, that
 553 owns or leases and operates a fleet of at least 25 of such
 554 aircraft in this state.

555 Section 17. Paragraph (a) of subsection (3) of section
 556 212.0305, Florida Statutes, is amended to read:

557 212.0305 Convention development taxes; intent;
 558 administration; authorization; use of proceeds.--

559 (3) APPLICATION; ADMINISTRATION; PENALTIES.--

560 (a) The convention development tax on transient rentals
 561 imposed by the governing body of any county authorized to so levy
 562 shall apply to the amount of any payment made by any person to
 563 rent, lease, let, or grant a license to ~~or~~ use for a period of 6
 564 months or less any living quarters or accommodations in a hotel,
 565 apartment hotel, motel, resort motel, apartment, apartment motel,
 566 roominghouse, tourist or trailer camp, mobile home park,
 567 recreational vehicle park, or condominium. When receipt of
 568 consideration is by way of property other than money, the tax
 569 shall be levied and imposed on the fair market value of such
 570 nonmonetary consideration. Any payment made by a person to rent,
 571 lease, let, or grant a license to ~~or~~ use any living quarters or
 572 accommodations which are exempt from the tax imposed under s.
 573 212.03 shall likewise be exempt from any tax imposed under this
 574 section.

575 Section 18. Paragraph (h) of subsection (1) of section
 576 212.05, Florida Statutes, is amended to read:

577 212.05 Sales, storage, use tax.--It is hereby declared to
 578 be the legislative intent that every person is exercising a
 579 taxable privilege who engages in the business of selling tangible
 580 personal property at retail in this state, including the business

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581 of making mail order sales, or who rents or furnishes any of the
 582 things or services taxable under this chapter, or who stores for
 583 use or consumption in this state any item or article of tangible
 584 personal property as defined herein and who leases or rents such
 585 property within the state.

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

589 (h)1. ~~Beginning January 1, 1995,~~ A tax is imposed at the
 590 rate of 4 percent on the charges for the use of coin-operated
 591 amusement machines. The tax shall be calculated by dividing the
 592 gross receipts from such charges for the applicable reporting
 593 period by a divisor, determined as provided in this subparagraph,
 594 to compute gross taxable sales, and then subtracting gross
 595 taxable sales from gross receipts to arrive at the amount of tax
 596 due. For counties that do not impose a discretionary sales
 597 surtax, the divisor is equal to 1.04;~~7, except that for counties~~
 598 that impose a 0.5 percent discretionary sales surtax, with a 6.5
 599 percent sales tax rate the divisor is shall be equal to 1.045;~~7~~
 600 and for counties that impose a 1 percent discretionary sales
 601 surtax, with a 7.0 percent sales tax rate the divisor is shall be
 602 equal to 1.050; and for counties that impose a 2 percent sales
 603 surtax, the divisor is equal to 1.060. If a county imposes a
 604 discretionary sales surtax that is not listed in this
 605 subparagraph, the department shall make the applicable divisor
 606 available in an electronic format or otherwise. Additional
 607 divisors shall bear the same mathematical relationship to the
 608 next higher and next lower divisors as the new surtax rate bears
 609 to the next higher and next lower surtax rates for which divisors

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610 have been established. When a machine is activated by a slug,
 611 token, coupon, or any similar device which has been purchased,
 612 the tax is on the price paid by the user of the device for such
 613 device.

614 2. As used in this paragraph, the term "operator" means any
 615 person who possesses a coin-operated amusement machine for the
 616 purpose of generating sales through that machine and who is
 617 responsible for removing the receipts from the machine.

618 a. If the owner of the machine is also the operator of it,
 619 he or she shall be liable for payment of the tax without any
 620 deduction for rent or a license fee paid to a location owner for
 621 the use of any real property on which the machine is located.

622 b. If the owner or lessee of the machine is also its
 623 operator, he or she shall be liable for payment of the tax on the
 624 purchase or lease of the machine, as well as the tax on sales
 625 generated through the machine.

626 c. If the proprietor of the business where the machine is
 627 located does not own the machine, he or she shall be deemed to be
 628 the lessee and operator of the machine and is responsible for the
 629 payment of the tax on sales, unless such responsibility is
 630 otherwise provided for in a written agreement between him or her
 631 and the machine owner.

632 3.a. An operator of a coin-operated amusement machine may
 633 not operate or cause to be operated in this state any such
 634 machine until the operator has registered with the department and
 635 has conspicuously displayed an identifying certificate issued by
 636 the department. The identifying certificate shall be issued by
 637 the department upon application from the operator. The
 638 identifying certificate shall include a unique number, and the

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639 certificate shall be permanently marked with the operator's name,
 640 the operator's sales tax number, and the maximum number of
 641 machines to be operated under the certificate. An identifying
 642 certificate shall not be transferred from one operator to
 643 another. The identifying certificate must be conspicuously
 644 displayed on the premises where the coin-operated amusement
 645 machines are being operated.

646 b. The operator of the machine must obtain an identifying
 647 certificate before the machine is first operated in the state and
 648 by July 1 of each year thereafter. The annual fee for each
 649 certificate shall be based on the number of machines identified
 650 on the application times \$30 and is due and payable upon
 651 application for the identifying device. The application shall
 652 contain the operator's name, sales tax number, business address
 653 where the machines are being operated, and the number of machines
 654 in operation at that place of business by the operator. No
 655 operator may operate more machines than are listed on the
 656 certificate. A new certificate is required if more machines are
 657 being operated at that location than are listed on the
 658 certificate. The fee for the new certificate shall be based on
 659 the number of additional machines identified on the application
 660 form times \$30.

661 c. A penalty of \$250 per machine is imposed on the operator
 662 for failing to properly obtain and display the required
 663 identifying certificate. A penalty of \$250 is imposed on the
 664 lessee of any machine placed in a place of business without a
 665 proper current identifying certificate. Such penalties shall
 666 apply in addition to all other applicable taxes, interest, and
 667 penalties.

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668 d. Operators of coin-operated amusement machines must
 669 obtain a separate sales and use tax certificate of registration
 670 for each county in which such machines are located. One sales and
 671 use tax certificate of registration is sufficient for all of the
 672 operator's machines within a single county.

673 4. The provisions of this paragraph do not apply to coin-
 674 operated amusement machines owned and operated by churches or
 675 synagogues.

676 5. In addition to any other penalties imposed by this
 677 chapter, a person who knowingly and willfully violates any
 678 provision of this paragraph commits a misdemeanor of the second
 679 degree, punishable as provided in s. 775.082 or s. 775.083.

680 6. The department may adopt rules necessary to administer
 681 the provisions of this paragraph.

682 Section 19. Subsection (3) of section 212.0506, Florida
 683 Statutes, is amended to read:

684 212.0506 Taxation of service warranties.--

685 (3) For purposes of this section, "service warranty" means
 686 any contract or agreement which indemnifies the holder of the
 687 contract or agreement for the cost of maintaining, repairing, or
 688 replacing tangible personal property. The term "service
 689 warranty" does not include contracts or agreements to repair,
 690 maintain, or replace tangible personal property if such property
 691 when sold at retail in this state would not be subject to the tax
 692 imposed by this chapter or if the parts and labor to repair
 693 tangible personal property qualify for an exemption under this
 694 chapter, nor does it include such contracts or agreements
 695 covering tangible personal property which becomes a part of real
 696 property.

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697 Section 20. Subsection (2) of section 212.0515, Florida
 698 Statutes, is amended to read:
 699 212.0515 Sales from vending machines; sales to vending
 700 machine operators; special provisions; registration; penalties.--
 701 (2) Notwithstanding any other provision of law, the amount
 702 of the tax to be paid on food, beverages, or other items of
 703 tangible personal property that are sold in vending machines
 704 shall be calculated by dividing the gross receipts from such
 705 sales for the applicable reporting period by a divisor,
 706 determined as provided in this subsection, to compute gross
 707 taxable sales, and then subtracting gross taxable sales from
 708 gross receipts to arrive at the amount of tax due. For counties
 709 that do not impose a discretionary sales surtax, the divisor is
 710 equal to the sum of 1.0645 for beverage and food items, or 1.0659
 711 for other items of tangible personal property., ~~except that~~ For
 712 counties with a 0.5 percent sales surtax rate the divisor is
 713 equal to the sum of 1.0686 for beverage and food items or 1.0707
 714 for other items of tangible personal property; for counties with
 715 a 0.75 percent sales surtax rate the divisor is equal to the sum
 716 of 1.0706 for beverage and food items or 1.0727 for other items
 717 of tangible personal property; for counties with a 1 percent
 718 sales surtax rate the divisor is equal to the sum of 1.0726 for
 719 beverage and food items or 1.0749 for other items of tangible
 720 personal property; ~~and~~ for counties with a 1.5 percent sales
 721 surtax rate the divisor is equal to the sum of 1.0767 for
 722 beverage and food items or 1.0791 for other items of tangible
 723 personal property; and for counties with a 2 percent sales surtax
 724 rate the divisor is equal to the sum of 1.0808 for beverage and
 725 food items or 1.0833 for other items of tangible personal

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726 property. When a county imposes a surtax rate that is not listed
 727 in this subparagraph, the department shall make the applicable
 728 divisor available in an electronic format or otherwise.
 729 Additional divisors shall bear the same mathematical relationship
 730 to the next higher and next lower divisors as the new surtax rate
 731 bears to the next higher and next lower surtax rates for which
 732 divisors have been established. If an operator cannot account for
 733 each type of item sold through a vending machine, the highest tax
 734 rate shall be used for all products sold through that machine.

735 Section 21. Paragraphs (g), (h), (n), and (o) of subsection
 736 (5) of section 212.08, Florida Statutes, are amended to read:

737 212.08 Sales, rental, use, consumption, distribution, and
 738 storage tax; specified exemptions.--The sale at retail, the
 739 rental, the use, the consumption, the distribution, and the
 740 storage to be used or consumed in this state of the following are
 741 hereby specifically exempt from the tax imposed by this chapter.

742 (5) EXEMPTIONS; ACCOUNT OF USE.--

743 (g) Building materials used in the rehabilitation of real
 744 property located in an enterprise zone.--

745 1. Building materials used in the rehabilitation of real
 746 property located in an enterprise zone shall be exempt from the
 747 tax imposed by this chapter upon an affirmative showing to the
 748 satisfaction of the department that the items have been used for
 749 the rehabilitation of real property located in an enterprise
 750 zone. Except as provided in subparagraph 2., this exemption
 751 inures to the owner, lessee, or lessor of the rehabilitated real
 752 property located in an enterprise zone only through a refund of
 753 previously paid taxes. To receive a refund pursuant to this
 754 paragraph, the owner, lessee, or lessor of the rehabilitated real

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755 | property located in an enterprise zone must file an application
 756 | under oath with the governing body or enterprise zone development
 757 | agency having jurisdiction over the enterprise zone where the
 758 | business is located, as applicable, which includes:

759 | a. The name and address of the person claiming the refund.

760 | b. An address and assessment roll parcel number of the
 761 | rehabilitated real property in an enterprise zone for which a
 762 | refund of previously paid taxes is being sought.

763 | c. A description of the improvements made to accomplish the
 764 | rehabilitation of the real property.

765 | d. A copy of the building permit issued for the
 766 | rehabilitation of the real property.

767 | e. A sworn statement, under the penalty of perjury, from
 768 | the general contractor licensed in this state with whom the
 769 | applicant contracted to make the improvements necessary to
 770 | accomplish the rehabilitation of the real property, which
 771 | statement lists the building materials used in the rehabilitation
 772 | of the real property, the actual cost of the building materials,
 773 | and the amount of sales tax paid in this state on the building
 774 | materials. In the event that a general contractor has not been
 775 | used, the applicant shall provide this information in a sworn
 776 | statement, under the penalty of perjury. Copies of the invoices
 777 | which evidence the purchase of the building materials used in
 778 | such rehabilitation and the payment of sales tax on the building
 779 | materials shall be attached to the sworn statement provided by
 780 | the general contractor or by the applicant. Unless the actual
 781 | cost of building materials used in the rehabilitation of real
 782 | property and the payment of sales taxes due thereon is documented
 783 | by a general contractor or by the applicant in this manner, the

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784 cost of such building materials shall be an amount equal to 40
 785 percent of the increase in assessed value for ad valorem tax
 786 purposes.

787 f. The identifying number assigned pursuant to s. 290.0065
 788 to the enterprise zone in which the rehabilitated real property
 789 is located.

790 g. A certification by the local building code inspector
 791 that the improvements necessary to accomplish the rehabilitation
 792 of the real property are substantially completed.

793 h. Whether the business is a small business as defined by
 794 s. 288.703(1).

795 i. If applicable, the name and address of each permanent
 796 employee of the business, including, for each employee who is a
 797 resident of an enterprise zone, the identifying number assigned
 798 pursuant to s. 290.0065 to the enterprise zone in which the
 799 employee resides.

800 2. This exemption inures to a city, county, other
 801 governmental agency, or nonprofit community-based organization
 802 through a refund of previously paid taxes if the building
 803 materials used in the rehabilitation of real property located in
 804 an enterprise zone are paid for from the funds of a community
 805 development block grant, State Housing Initiatives Partnership
 806 Program, or similar grant or loan program. To receive a refund
 807 pursuant to this paragraph, a city, county, other governmental
 808 agency, or nonprofit community-based organization must file an
 809 application which includes the same information required to be
 810 provided in subparagraph 1. by an owner, lessee, or lessor of
 811 rehabilitated real property. In addition, the application must
 812 include a sworn statement signed by the chief executive officer

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813 of the city, county, other governmental agency, or nonprofit
 814 community-based organization seeking a refund which states that
 815 the building materials for which a refund is sought were paid for
 816 from the funds of a community development block grant, State
 817 Housing Initiatives Partnership Program, or similar grant or loan
 818 program.

819 3. Within 10 working days after receipt of an application,
 820 the governing body or enterprise zone development agency shall
 821 review the application to determine if it contains all the
 822 information required pursuant to subparagraph 1. or subparagraph
 823 2. and meets the criteria set out in this paragraph. The
 824 governing body or agency shall certify all applications that
 825 contain the information required pursuant to subparagraph 1. or
 826 subparagraph 2. and meet the criteria set out in this paragraph
 827 as eligible to receive a refund. If applicable, the governing
 828 body or agency shall also certify if 20 percent of the employees
 829 of the business are residents of an enterprise zone, excluding
 830 temporary and part-time employees. The certification shall be in
 831 writing, and a copy of the certification shall be transmitted to
 832 the executive director of the Department of Revenue. The
 833 applicant shall be responsible for forwarding a certified
 834 application to the department within the time specified in
 835 subparagraph 4.

836 4. An application for a refund pursuant to this paragraph
 837 must be submitted to the department within 6 months after the
 838 rehabilitation of the property is deemed to be substantially
 839 completed by the local building code inspector or by September 1
 840 after the rehabilitated property is first subject to assessment.

841 5. ~~The provisions of s. 212.095 do not apply to any refund~~

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842 ~~application made pursuant to this paragraph.~~ Not more than one
 843 exemption through a refund of previously paid taxes for the
 844 rehabilitation of real property shall be permitted for any single
 845 parcel of property unless there is a change in ownership, a new
 846 lessor, or a new lessee of the real property. No refund shall be
 847 granted pursuant to this paragraph unless the amount to be
 848 refunded exceeds \$500. No refund granted pursuant to this
 849 paragraph shall exceed the lesser of 97 percent of the Florida
 850 sales or use tax paid on the cost of the building materials used
 851 in the rehabilitation of the real property as determined pursuant
 852 to sub-subparagraph 1.e. or \$5,000, or, if no less than 20
 853 percent of the employees of the business are residents of an
 854 enterprise zone, excluding temporary and part-time employees, the
 855 amount of refund granted pursuant to this paragraph shall not
 856 exceed the lesser of 97 percent of the sales tax paid on the cost
 857 of such building materials or \$10,000. A refund approved pursuant
 858 to this paragraph shall be made within 30 days of formal approval
 859 by the department of the application for the refund. This
 860 subparagraph shall apply retroactively to July 1, 2005.

861 6. The department shall adopt rules governing the manner
 862 and form of refund applications and may establish guidelines as
 863 to the requisites for an affirmative showing of qualification for
 864 exemption under this paragraph.

865 7. The department shall deduct an amount equal to 10
 866 percent of each refund granted under the provisions of this
 867 paragraph from the amount transferred into the Local Government
 868 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for
 869 the county area in which the rehabilitated real property is
 870 located and shall transfer that amount to the General Revenue

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871 Fund.

872 8. For the purposes of the exemption provided in this

873 paragraph:

874 a. "Building materials" means tangible personal property

875 which becomes a component part of improvements to real property.

876 b. "Real property" has the same meaning as provided in s.

877 192.001(12).

878 c. "Rehabilitation of real property" means the

879 reconstruction, renovation, restoration, rehabilitation,

880 construction, or expansion of improvements to real property.

881 d. "Substantially completed" has the same meaning as

882 provided in s. 192.042(1).

883 9. This paragraph expires on the date specified in s.

884 290.016 for the expiration of the Florida Enterprise Zone Act.

885 (h) Business property used in an enterprise zone.--

886 1. Business property purchased for use by businesses

887 located in an enterprise zone which is subsequently used in an

888 enterprise zone shall be exempt from the tax imposed by this

889 chapter. This exemption inures to the business only through a

890 refund of previously paid taxes. A refund shall be authorized

891 upon an affirmative showing by the taxpayer to the satisfaction

892 of the department that the requirements of this paragraph have

893 been met.

894 2. To receive a refund, the business must file under oath

895 with the governing body or enterprise zone development agency

896 having jurisdiction over the enterprise zone where the business

897 is located, as applicable, an application which includes:

898 a. The name and address of the business claiming the

899 refund.

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900 b. The identifying number assigned pursuant to s. 290.0065
901 to the enterprise zone in which the business is located.

902 c. A specific description of the property for which a
903 refund is sought, including its serial number or other permanent
904 identification number.

905 d. The location of the property.

906 e. The sales invoice or other proof of purchase of the
907 property, showing the amount of sales tax paid, the date of
908 purchase, and the name and address of the sales tax dealer from
909 whom the property was purchased.

910 f. Whether the business is a small business as defined by
911 s. 288.703(1).

912 g. If applicable, the name and address of each permanent
913 employee of the business, including, for each employee who is a
914 resident of an enterprise zone, the identifying number assigned
915 pursuant to s. 290.0065 to the enterprise zone in which the
916 employee resides.

917 3. Within 10 working days after receipt of an application,
918 the governing body or enterprise zone development agency shall
919 review the application to determine if it contains all the
920 information required pursuant to subparagraph 2. and meets the
921 criteria set out in this paragraph. The governing body or agency
922 shall certify all applications that contain the information
923 required pursuant to subparagraph 2. and meet the criteria set
924 out in this paragraph as eligible to receive a refund. If
925 applicable, the governing body or agency shall also certify if 20
926 percent of the employees of the business are residents of an
927 enterprise zone, excluding temporary and part-time employees. The
928 certification shall be in writing, and a copy of the

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929 certification shall be transmitted to the executive director of
 930 the Department of Revenue. The business shall be responsible for
 931 forwarding a certified application to the department within the
 932 time specified in subparagraph 4.

933 4. An application for a refund pursuant to this paragraph
 934 must be submitted to the department within 6 months after the tax
 935 is due on the business property that is purchased.

936 5. ~~The provisions of s. 212.095 do not apply to any refund~~
 937 ~~application made pursuant to this paragraph.~~ The amount refunded
 938 on purchases of business property under this paragraph shall be
 939 the lesser of 97 percent of the sales tax paid on such business
 940 property or \$5,000, or, if no less than 20 percent of the
 941 employees of the business are residents of an enterprise zone,
 942 excluding temporary and part-time employees, the amount refunded
 943 on purchases of business property under this paragraph shall be
 944 the lesser of 97 percent of the sales tax paid on such business
 945 property or \$10,000. A refund approved pursuant to this paragraph
 946 shall be made within 30 days of formal approval by the department
 947 of the application for the refund. No refund shall be granted
 948 under this paragraph unless the amount to be refunded exceeds
 949 \$100 in sales tax paid on purchases made within a 60-day time
 950 period.

951 6. The department shall adopt rules governing the manner
 952 and form of refund applications and may establish guidelines as
 953 to the requisites for an affirmative showing of qualification for
 954 exemption under this paragraph.

955 7. If the department determines that the business property
 956 is used outside an enterprise zone within 3 years from the date
 957 of purchase, the amount of taxes refunded to the business

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958 purchasing such business property shall immediately be due and
 959 payable to the department by the business, together with the
 960 appropriate interest and penalty, computed from the date of
 961 purchase, in the manner provided by this chapter. Notwithstanding
 962 this subparagraph, business property used exclusively in:

- 963 a. Licensed commercial fishing vessels,
- 964 b. Fishing guide boats, or
- 965 c. Ecotourism guide boats

966
 967 that leave and return to a fixed location within an area
 968 designated under s. 370.28 are eligible for the exemption
 969 provided under this paragraph if all requirements of this
 970 paragraph are met. Such vessels and boats must be owned by a
 971 business that is eligible to receive the exemption provided under
 972 this paragraph. This exemption does not apply to the purchase of
 973 a vessel or boat.

974 8. The department shall deduct an amount equal to 10
 975 percent of each refund granted under the provisions of this
 976 paragraph from the amount transferred into the Local Government
 977 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for
 978 the county area in which the business property is located and
 979 shall transfer that amount to the General Revenue Fund.

980 9. For the purposes of this exemption, "business property"
 981 means new or used property defined as "recovery property" in s.
 982 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 983 a. Property classified as 3-year property under s.
 984 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 985 b. Industrial machinery and equipment as defined in sub-
 986 subparagraph (b)6.a. and eligible for exemption under paragraph

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987 (b) ;
 988 c. Building materials as defined in sub-subparagraph
 989 (g) 8.a. ; and
 990 d. Business property having a sales price of under \$5,000
 991 per unit.
 992 10. This paragraph expires on the date specified in s.
 993 290.016 for the expiration of the Florida Enterprise Zone Act.
 994 (n) Materials for construction of single-family homes in
 995 certain areas.--
 996 1. As used in this paragraph, the term:
 997 a. "Building materials" means tangible personal property
 998 that becomes a component part of a qualified home.
 999 b. "Qualified home" means a single-family home having an
 1000 appraised value of no more than \$160,000 which is located in an
 1001 enterprise zone, empowerment zone, or Front Porch Florida
 1002 Community and which is constructed and occupied by the owner
 1003 thereof for residential purposes.
 1004 c. "Substantially completed" has the same meaning as
 1005 provided in s. 192.042(1).
 1006 2. Building materials used in the construction of a
 1007 qualified home and the costs of labor associated with the
 1008 construction of a qualified home are exempt from the tax imposed
 1009 by this chapter upon an affirmative showing to the satisfaction
 1010 of the department that the requirements of this paragraph have
 1011 been met. This exemption inures to the owner through a refund of
 1012 previously paid taxes. To receive this refund, the owner must
 1013 file an application under oath with the department which
 1014 includes:
 1015 a. The name and address of the owner.

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1016 b. The address and assessment roll parcel number of the
 1017 home for which a refund is sought.

1018 c. A copy of the building permit issued for the home.

1019 d. A certification by the local building code inspector
 1020 that the home is substantially completed.

1021 e. A sworn statement, under penalty of perjury, from the
 1022 general contractor licensed in this state with whom the owner
 1023 contracted to construct the home, which statement lists the
 1024 building materials used in the construction of the home and the
 1025 actual cost thereof, the labor costs associated with such
 1026 construction, and the amount of sales tax paid on these materials
 1027 and labor costs. If a general contractor was not used, the owner
 1028 shall provide this information in a sworn statement, under
 1029 penalty of perjury. Copies of invoices evidencing payment of
 1030 sales tax must be attached to the sworn statement.

1031 f. A sworn statement, under penalty of perjury, from the
 1032 owner affirming that he or she is occupying the home for
 1033 residential purposes.

1034 3. An application for a refund under this paragraph must be
 1035 submitted to the department within 6 months after the date the
 1036 home is deemed to be substantially completed by the local
 1037 building code inspector. Within 30 working days after receipt of
 1038 the application, the department shall determine if it meets the
 1039 requirements of this paragraph. A refund approved pursuant to
 1040 this paragraph shall be made within 30 days after formal approval
 1041 of the application by the department. ~~The provisions of s.~~
 1042 ~~212.095 do not apply to any refund application made under this~~
 1043 ~~paragraph.~~

1044 4. The department shall establish by rule an application

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1045 form and criteria for establishing eligibility for exemption
 1046 under this paragraph.

1047 5. The exemption shall apply to purchases of materials on
 1048 or after July 1, 2000.

1049 (o) Building materials in redevelopment projects.--

1050 1. As used in this paragraph, the term:

1051 a. "Building materials" means tangible personal property
 1052 that becomes a component part of a housing project or a mixed-use
 1053 project.

1054 b. "Housing project" means the conversion of an existing
 1055 manufacturing or industrial building to housing units in an urban
 1056 high-crime area, enterprise zone, empowerment zone, Front Porch
 1057 Community, designated brownfield area, or urban infill area and
 1058 in which the developer agrees to set aside at least 20 percent of
 1059 the housing units in the project for low-income and moderate-
 1060 income persons or the construction in a designated brownfield
 1061 area of affordable housing for persons described in s.
 1062 420.0004(8), (10), (11), or (15) or in s. 159.603(7).

1063 c. "Mixed-use project" means the conversion of an existing
 1064 manufacturing or industrial building to mixed-use units that
 1065 include artists' studios, art and entertainment services, or
 1066 other compatible uses. A mixed-use project must be located in an
 1067 urban high-crime area, enterprise zone, empowerment zone, Front
 1068 Porch Community, designated brownfield area, or urban infill
 1069 area, and the developer must agree to set aside at least 20
 1070 percent of the square footage of the project for low-income and
 1071 moderate-income housing.

1072 d. "Substantially completed" has the same meaning as
 1073 provided in s. 192.042(1).

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1074 2. Building materials used in the construction of a housing
 1075 project or mixed-use project are exempt from the tax imposed by
 1076 this chapter upon an affirmative showing to the satisfaction of
 1077 the department that the requirements of this paragraph have been
 1078 met. This exemption inures to the owner through a refund of
 1079 previously paid taxes. To receive this refund, the owner must
 1080 file an application under oath with the department which
 1081 includes:

- 1082 a. The name and address of the owner.
- 1083 b. The address and assessment roll parcel number of the
 1084 project for which a refund is sought.
- 1085 c. A copy of the building permit issued for the project.
- 1086 d. A certification by the local building code inspector
 1087 that the project is substantially completed.
- 1088 e. A sworn statement, under penalty of perjury, from the
 1089 general contractor licensed in this state with whom the owner
 1090 contracted to construct the project, which statement lists the
 1091 building materials used in the construction of the project and
 1092 the actual cost thereof, and the amount of sales tax paid on
 1093 these materials. If a general contractor was not used, the owner
 1094 shall provide this information in a sworn statement, under
 1095 penalty of perjury. Copies of invoices evidencing payment of
 1096 sales tax must be attached to the sworn statement.

1097 3. An application for a refund under this paragraph must be
 1098 submitted to the department within 6 months after the date the
 1099 project is deemed to be substantially completed by the local
 1100 building code inspector. Within 30 working days after receipt of
 1101 the application, the department shall determine if it meets the
 1102 requirements of this paragraph. A refund approved pursuant to

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1103 | this paragraph shall be made within 30 days after formal approval
 1104 | of the application by the department. ~~The provisions of s.~~
 1105 | ~~212.095 do not apply to any refund application made under this~~
 1106 | ~~paragraph.~~

1107 | 4. The department shall establish by rule an application
 1108 | form and criteria for establishing eligibility for exemption
 1109 | under this paragraph.

1110 | 5. The exemption shall apply to purchases of materials on
 1111 | or after July 1, 2000.

1112 | Section 22. Subsection (7) of section 212.08, Florida
 1113 | Statutes, is amended to read:

1114 | 212.08 Sales, rental, use, consumption, distribution, and
 1115 | storage tax; specified exemptions.--The sale at retail, the
 1116 | rental, the use, the consumption, the distribution, and the
 1117 | storage to be used or consumed in this state of the following are
 1118 | hereby specifically exempt from the tax imposed by this chapter.

1119 | (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 1120 | entity by this chapter do not inure to any transaction that is
 1121 | otherwise taxable under this chapter when payment is made by a
 1122 | representative or employee of the entity by any means, including,
 1123 | but not limited to, cash, check, or credit card, even when that
 1124 | representative or employee is subsequently reimbursed by the
 1125 | entity. In addition, exemptions provided to any entity by this
 1126 | subsection do not inure to any transaction that is otherwise
 1127 | taxable under this chapter unless the entity has obtained a sales
 1128 | tax exemption certificate from the department or the entity
 1129 | obtains or provides other documentation as required by the
 1130 | department. Eligible purchases or leases made with such a
 1131 | certificate must be in strict compliance with this subsection and

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1132 departmental rules, and any person who makes an exempt purchase
 1133 with a certificate that is not in strict compliance with this
 1134 subsection and the rules is liable for and shall pay the tax. The
 1135 department may adopt rules to administer this subsection.

1136 (eee) Certain Delivery Charges.- Separately stated charges
 1137 for the delivery, inspection, placement, or removal from
 1138 packaging or shopping materials of furniture or appliances by the
 1139 selling dealer at the premises of the purchaser or the removal of
 1140 similar items from the premises of the purchaser are exempt. If
 1141 any charge for delivery, inspection, placement, or removal of
 1142 furniture or appliances includes the modification, assembly, or
 1143 constructed of such furniture or appliances, then all of the
 1144 charges would be taxable.

1145 Section 23. Section 212.095, Florida Statutes, is repealed.

1146 Section 24. Paragraph (d) of subsection (2) and paragraph
 1147 (c) of subsection (6) of section 212.12, Florida Statutes, are
 1148 amended to read:

1149 212.12 Dealer's credit for collecting tax; penalties for
 1150 noncompliance; powers of Department of Revenue in dealing with
 1151 delinquents; brackets applicable to taxable transactions; records
 1152 required.--

1153 (2)

1154 (d) Any person who makes a false or fraudulent return
 1155 with a willful intent to evade payment of any tax or fee imposed
 1156 under this chapter; any person who, after the department's
 1157 delivery of a written notice to the person's last known address
 1158 specifically alerting the person of the requirement to register
 1159 the person's business as a dealer, intentionally fails to
 1160 register the business; and any person who, after the department's

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1161 delivery of a written notice to the person's last known address
 1162 specifically alerting the person of the requirement to collect
 1163 tax on specific transactions, intentionally fails to collect such
 1164 tax, shall, in addition to the other penalties provided by law,
 1165 be liable for a specific penalty of 100 percent of any unreported
 1166 or any uncollected ~~the tax bill~~ or fee and, upon conviction, for
 1167 fine and punishment as provided in s. 775.082, s. 775.083, or s.
 1168 775.084. Delivery of written notice may be made by certified
 1169 mail, or by the use of such other method as is documented as
 1170 being necessary and reasonable under the circumstances. The civil
 1171 and criminal penalties imposed herein for failure to comply with
 1172 a written notice alerting the person of the requirement to
 1173 register the person's business as a dealer or to collect tax on
 1174 specific transactions shall not apply if: the person timely files
 1175 a written challenge to such notice in accordance with procedures
 1176 established by the Department by rule; or, the notice fails to
 1177 clearly advise that failure to comply with or timely challenge
 1178 the notice will result in the imposition of the civil and
 1179 criminal penalties imposed herein.

1180 1. If the total amount of unreported or uncollected taxes
 1181 or fees is less than \$300, the first offense resulting in
 1182 conviction is a misdemeanor of the second degree, the second
 1183 offense resulting in conviction is a misdemeanor of the first
 1184 degree, and the third and all subsequent offenses resulting in
 1185 conviction is a misdemeanor of the first degree, and the third
 1186 and all subsequent offenses resulting in conviction are felonies
 1187 of the third degree.

1188 2. If the total amount of unreported or uncollected taxes
 1189 or fees is \$300 or more but less than \$20,000, the offense is a

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1190 felony of the third degree.

1191 3. If the total amount of unreported or uncollected taxes
 1192 or fees is \$20,000 or more but less than \$100,000, the offense is
 1193 a felony of the second degree.

1194 4. If the total amount of unreported or uncollected taxes
 1195 or fees is \$100,000 or more, the offense is a felony of the first
 1196 degree.

1197 Section 25. Paragraph (d) of subsection (3) of section
 1198 213.21, Florida Statutes, is amended to read:

1199 213.21 Informal conferences; compromises.--

1200 (3)

1201 (d) A taxpayer's liability for the service fee required by
 1202 s. 215.34(2) may be settled or compromised if it is determined
 1203 that the dishonored check, draft, or order was returned due to an
 1204 unintentional error committed by the issuing financial
 1205 institution, the taxpayer, or the department and the
 1206 unintentional error is substantiated by the department. The
 1207 department shall maintain records of all compromises, and the
 1208 records shall state the basis for the compromise.

1209 Section 26. Effective January 1, 2008, subsection (1) of
 1210 section 213.755, Florida Statutes, is amended to read:

1211 213.755 Filing of returns and payment of taxes by
 1212 electronic means.--

1213 (1) The executive director of the Department of Revenue
 1214 shall have authority to require a taxpayer to file returns and
 1215 remit payments by electronic means where the taxpayer is subject
 1216 to tax and has paid that tax in the prior state fiscal year in an
 1217 amount of \$30,000 or more; \$27,000 or more, effective January 1,
 1218 2009; and \$24,000 or more, effective January 1, 2010. Any

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1219 taxpayer who operates two or more places of business for which
 1220 returns are required to be filed with the department shall
 1221 combine the tax payments for all such locations in order to
 1222 determine whether they are obligated under this section. This
 1223 subsection does not override additional requirements in any
 1224 provision of a revenue law which the department has the
 1225 responsibility for regulating, controlling, and administering.

1226 Section 27. Subsection (2) of section 220.21, Florida
 1227 Statutes, is amended, and subsection (3) is added to that
 1228 section, to read:

1229 220.21 Returns and records; regulations.--

1230 (2) A taxpayer who is required to file its federal income
 1231 tax return by electronic means on a separate or consolidated
 1232 basis shall file returns required by this chapter by electronic
 1233 means. For the reasons described in s. 213.755(9), the department
 1234 may waive the requirement to file a return by electronic means
 1235 for taxpayers that are unable to comply despite good faith
 1236 efforts or due to circumstances beyond the taxpayer's reasonable
 1237 control. The provisions of this subsection are in addition to the
 1238 requirements of s. 213.755 to electronically file returns and
 1239 remit payments required under this chapter. A taxpayer may choose
 1240 to file a return required by this code in a form initiated
 1241 through a telephonic or electronic data interchange using an
 1242 advanced encrypted transmission by means of the Internet or other
 1243 suitable transmission. The department may ~~shall~~ prescribe by rule
 1244 the format and instructions necessary for electronic ~~such~~ filing
 1245 to ensure a full collection of taxes due. In addition to the
 1246 authority granted under s. 213.755, the acceptable method of
 1247 transfer, the method, form, and content of the electronic data

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1248 interchange, and the means, if any, by which the taxpayer will be
 1249 provided with an acknowledgment ~~may shall~~ be prescribed by the
 1250 department. In the case of any failure to comply with the
 1251 electronic-filing requirements of this subsection there shall be
 1252 added as a penalty to the amount of tax due with such return a
 1253 penalty of five percent for the first 30 days the return is not
 1254 filed electronically, with an additional five percent for each
 1255 additional month or fraction thereof, not to exceed the greater
 1256 of 10 percent of the amount of such tax or \$250. The department
 1257 may settle or compromise the penalty pursuant to s. 213.21. This
 1258 penalty is in addition to any other penalty that may be
 1259 applicable and shall be assessed, collected, and paid in the same
 1260 manner as taxes.

1261 (3) In addition to its authority under s. 213.755, the
 1262 department may adopt rules requiring or allowing taxpayers to use
 1263 an electronic-filing system to file returns required by
 1264 subsection (2), including any electronic systems developed by the
 1265 Internal Revenue Service. Rulemaking authority requiring
 1266 electronic filing is limited to the federal corporate income tax
 1267 filing threshold for electronic filing as they exist on January
 1268 1, 2007.

1269 Section 28. The amendments made by this act to s.
 1270 220.21(2), Florida Statutes, apply to returns due on or after
 1271 January 1, 2008.

1272 Section 29. Paragraph (d) of subsection (1) of section
 1273 443.1216, Florida Statutes, is amended to read:

1274 443.1216 Employment.--Employment, as defined in s. 443.036,
 1275 is subject to this chapter under the following conditions:

1276 (1)

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1277 (d) If two or more related corporations concurrently employ
 1278 the same individual and compensate the individual through a
 1279 common paymaster, each related corporation is considered to have
 1280 paid wages to the individual only in the amounts actually
 1281 disbursed by that corporation to the individual and is not
 1282 considered to have paid the wages actually disbursed to the
 1283 individual by another of the related corporations. The Agency for
 1284 Workforce Innovation and the tax collection service provider may
 1285 adopt rules necessary to administer this paragraph.

1286 1. As used in this paragraph, the term "common paymaster"
 1287 means a member of a group of related corporations that disburses
 1288 wages to concurrent employees on behalf of the related
 1289 corporations and that is responsible for keeping payroll records
 1290 for those concurrent employees. A common paymaster is not
 1291 required to disburse wages to all the employees of the related
 1292 corporations; however, this subparagraph does not apply to wages
 1293 of concurrent employees which are not disbursed through a common
 1294 paymaster. A common paymaster must pay concurrently employed
 1295 individuals under this subparagraph by one combined paycheck.

1296 2. As used in this paragraph, the term "concurrent
 1297 employment" means the existence of simultaneous employment
 1298 relationships between an individual and related corporations.
 1299 Those relationships require the performance of services by the
 1300 employee for the benefit of the related corporations, including
 1301 the common paymaster, in exchange for wages that, if deductible
 1302 for the purposes of federal income tax, are deductible by the
 1303 related corporations.

1304 3. Corporations are considered related corporations for an
 1305 entire calendar quarter if they satisfy any one of the following

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1306 tests at any time during the calendar quarter:
 1307 a. The corporations are members of a "controlled group of
 1308 corporations" as defined in s. 1563 of the Internal Revenue Code
 1309 of 1986 or would be members if paragraph 1563(a)(4) and
 1310 subsection 1563(b) did not apply.
 1311 b. In the case of a corporation that does not issue stock,
 1312 at least 50 percent of the members of the board of directors or
 1313 other governing body of one corporation are members of the board
 1314 of directors or other governing body of the other corporation or
 1315 the holders of at least 50 percent of the voting power to select
 1316 those members are concurrently the holders of at least 50 percent
 1317 of the voting power to select those members of the other
 1318 corporation.
 1319 c. At least 50 percent of the officers of one corporation
 1320 are concurrently officers of the other corporation.
 1321 d. At least 30 percent of the employees of one corporation
 1322 are concurrently employees of the other corporation.
 1323 4. The common paymaster must report to the tax collection
 1324 service provider, as part of the unemployment compensation
 1325 quarterly tax and wage report, the state unemployment
 1326 compensation account number and name of each related corporation
 1327 for which concurrent employees are being reported. Failure to
 1328 timely report this information shall result in the related
 1329 corporations being denied common paymaster status for that
 1330 calendar quarter.
 1331 5. The common paymaster also has the primary responsibility
 1332 for remitting contributions due under this chapter for the wages
 1333 it disburses as the common paymaster. The common paymaster must
 1334 compute these contributions as though it were the sole employer

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1335 of the concurrently employed individuals. If a common paymaster
 1336 fails to timely remit these contributions or reports, in whole or
 1337 in part, the common paymaster remains liable for the full amount
 1338 of the unpaid portion of these contributions. In addition, each
 1339 of the other related corporations using the common paymaster is
 1340 jointly and severally liable for its appropriate share of these
 1341 contributions. Each related corporation's share equals the
 1342 greater of:

1343 a. The liability of the common paymaster under this
 1344 chapter, after taking into account any contributions made.

1345 b. The liability under this chapter which, notwithstanding
 1346 this section, would have existed for the wages from the other
 1347 related corporations, reduced by an allocable portion of any
 1348 contributions previously paid by the common paymaster for those
 1349 wages.

1350 Section 30. Subsection (2) of section 443.1316, Florida
 1351 Statutes, is amended to read:

1352 443.1316 Unemployment tax collection services; interagency
 1353 agreement.--

1354 (2) (a) The Department of Revenue is considered to be
 1355 administering a revenue law of this state when the department
 1356 implements this chapter, or otherwise provides unemployment tax
 1357 collection services, under contract with the Agency for Workforce
 1358 Innovation through the interagency agreement.

1359 (b) Sections 213.015(1), (2), (3), (5), (6), (7), (9) - (21),
 1360 213.018, 213.025, 213.051, 213.053, 213.0535, 213.055, 213.06,
 1361 213.071, 213.10, 213.21(4), 213.2201, 213.23, 213.24, 213.25,
 1362 ~~213.24(2)~~, 213.27, 213.28, 213.285, 213.34(1), (3), and (4),
 1363 213.37, 213.50, 213.67, 213.69, 213.73, 213.733, 213.74, and

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1364 213.757 apply to the collection of unemployment contributions and
 1365 reimbursements by the Department of Revenue unless prohibited by
 1366 federal law.

1367 ~~(c) The Department of Revenue may charge no more than 10~~
 1368 ~~percent of the total cost of the interagency agreement for the~~
 1369 ~~overhead or indirect costs, or for any other costs not required~~
 1370 ~~for the payment of the direct costs, of providing unemployment~~
 1371 ~~tax collection services.~~

1372 Section 31. Subsection (3) is added to section 624.511,
 1373 Florida Statutes, to read:

1374 624.511 Tax statement; overpayments.--

1375 (3)(a) If it appears, upon examination of an insurance
 1376 premium tax return made under this chapter, that an amount of
 1377 insurance premium tax has been paid in excess of the amount due,
 1378 the Department of Revenue may refund the amount of the
 1379 overpayment to the taxpayer by a warrant of the Chief Financial
 1380 Officer. The Department of Revenue may refund the overpayment
 1381 without regard to whether the taxpayer has filed a written claim
 1382 for a refund; however, the Department of Revenue may request that
 1383 the taxpayer file a statement affirming that the taxpayer made
 1384 the overpayment.

1385 (b) Notwithstanding paragraph (a), a refund of the
 1386 insurance premium tax may not be made, and a taxpayer is not
 1387 entitled to bring an action for a refund of the insurance premium
 1388 tax, after the period specified in s. 215.26(2) has elapsed.

1389 (c) If a refund issued by the Department of Revenue under
 1390 this subsection is found to exceed the amount of refund legally
 1391 due to the taxpayer, the provisions of s. 624.5092 concerning
 1392 penalties and interest do not apply if the taxpayer reimburses

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1393 the department for any overpayment within 60 days after the
 1394 taxpayer is notified that the overpayment was made.

1395 Section 32. Reimbursement for ad valorem taxes levied on
 1396 residential property rendered uninhabitable due to tornadoes.--

1397 (1) If a house or other residential building or structure
 1398 that has been granted the homestead exemption under s. 196.031,
 1399 Florida Statutes, is damaged so that it is rendered uninhabitable
 1400 due to a tornado on February 2, 2007, the ad valorem taxes levied
 1401 for that house or other residential building for the 2006 or 2007
 1402 tax year, respectively, shall be partially reimbursed in the
 1403 following manner:

1404 (a) An application must be filed by the owner, on or before
 1405 October 1 of the year following the year in which the tornado
 1406 occurred with the property appraiser in the county where the
 1407 property is located. Failure to file such application on or
 1408 before the applicable deadline constitutes a waiver of any claim
 1409 for partial reimbursement under this section. The application
 1410 must be filed in the manner and form prescribed by the property
 1411 appraiser.

1412 (b) The application, attested to under oath, must identify
 1413 the property rendered uninhabitable by a tornado, the date the
 1414 damage occurred, and the number of days the property was
 1415 uninhabitable after the damage occurred. Documentation supporting
 1416 the claim that the property was uninhabitable must accompany the
 1417 application. Such documentation may include, but is not limited
 1418 to, utility bills, insurance information, contractors'
 1419 statements, building permit applications, or building inspection
 1420 certificates of occupancy.

1421 (c) Upon receipt of the application, the property appraiser

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1422 shall investigate the statements contained therein to determine
 1423 whether the applicant is entitled to a partial reimbursement
 1424 under this section. If the property appraiser determines that the
 1425 applicant is entitled to such reimbursement, the property
 1426 appraiser shall calculate the reimbursement amount. The
 1427 reimbursement shall be an amount equal to the total ad valorem
 1428 taxes levied on the homestead property for the applicable tax
 1429 year, multiplied by a ratio equal to the number of days the
 1430 property was uninhabitable after the damage occurred in the
 1431 applicable year divided by 366. However, the amount of
 1432 reimbursement may not exceed \$1,500.

1433 (d) The property appraiser shall compile a list of property
 1434 owners entitled to a partial reimbursement. The list shall be
 1435 submitted to the Department of Revenue no later than November 1
 1436 of the year following the year in which the tornado occurred
 1437 through an electronic, web-based application provided by the
 1438 department.

1439 (e) Upon receipt of the reimbursement lists from the
 1440 property appraisers, the Department of Revenue shall disburse
 1441 reimbursement checks from its Administrative Trust Fund in the
 1442 amounts and to the persons indicated in the reimbursement lists
 1443 received from the property appraisers. Before disbursing any
 1444 reimbursement checks, the Department of Revenue shall determine
 1445 the total of all reimbursement requests submitted by the property
 1446 appraisers. If the total amount of reimbursement requested
 1447 exceeds the amount available for that purpose, the department
 1448 shall reduce all reimbursement checks by a percentage sufficient
 1449 to reduce total reimbursement payments to an amount equal to the
 1450 appropriation, less any amount retained pursuant to paragraph

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1451 (2) (c) .
 1452 (f) As used in this section, the term "uninhabitable" means
 1453 that a building or structure cannot be used during a period of 60
 1454 days or more for the purpose for which it was constructed.
 1455 However, if a property owner is living in an uninhabitable
 1456 structure because alternative living quarters are unavailable,
 1457 the owner is eligible for reimbursement as provided in this
 1458 section.
 1459 (2) (a) The property appraiser shall notify the applicant by
 1460 mail if the property appraiser determines that the applicant is
 1461 not entitled to receive the reimbursement that he or she applied
 1462 for under this section. Such notification must be made on or
 1463 before November 1 of the year following the year in which the
 1464 tornado occurred. If an applicant's application for reimbursement
 1465 is not fully granted, the applicant may file a petition with the
 1466 value adjustment board for review of that decision. The petition
 1467 must be filed with the value adjustment board on or before the
 1468 30th day following the mailing of the notice by the property
 1469 appraiser.
 1470 (b) The value adjustment board shall consider these
 1471 petitions as expeditiously as possible at the same time it is
 1472 considering denials of homestead exemptions pursuant to ss.
 1473 194.032 and 196.151, Florida Statutes.
 1474 (c) By December 1 of the year following the year in which
 1475 the tornado occurred, the property appraiser shall notify the
 1476 Department of Revenue of the total amount of reimbursements
 1477 denied for which a petition with the value adjustment board has
 1478 been filed. The Department of Revenue shall retain an amount
 1479 equal to the total amount of claims which had petitions filed

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1480 with the value adjustment board, or \$1 million, whichever is
 1481 less. This retained amount shall be used for the purpose of
 1482 paying those claims that were denied by the property appraiser
 1483 but granted by a value adjustment board. The Department of
 1484 Revenue shall distribute the remaining funds in accordance with
 1485 the provisions of paragraph (1)(e) to those property owners whose
 1486 applications for reimbursement were granted by the property
 1487 appraiser.

1488 (d) The Department of Revenue may not pay claims for
 1489 reimbursement from the retained funds until all appeals to the
 1490 value adjustment board have become final. If reimbursements made
 1491 under paragraph (1)(e) were reduced by the Department of Revenue,
 1492 reimbursements granted by the value adjustment boards shall be
 1493 reduced by the same percentage. If the total adjusted
 1494 reimbursements approved by the value adjustment boards exceeds
 1495 the amount retained by the department for paying these
 1496 reimbursements, the department shall further reduce all
 1497 reimbursement checks by a percentage sufficient to reduce total
 1498 reimbursement payments to an amount equal to the amount retained.

1499 (3) Any person who knowingly and willfully gives false
 1500 information for the purpose of claiming reimbursement under this
 1501 section commits a misdemeanor of the first degree, punishable as
 1502 provided in s. 775.082, Florida Statutes, or by a fine not
 1503 exceeding \$5,000, or both.

1504 Section 33. The Department of Revenue shall forward all
 1505 undeliverable reimbursement checks to the certifying property
 1506 appraiser for subsequent delivery attempts.

1507 Section 34. The sum of \$70,000 is appropriated from the
 1508 General Revenue Fund to the Administrative Trust Fund of the

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1509 Department of Revenue for the purpose of administering this act.

1510 Section 35. Notwithstanding the provisions of s. 216.301,
 1511 Florida Statutes, to the contrary and in accordance with s.
 1512 216.351, Florida Statutes, the Executive Office of the Governor
 1513 shall, on July 1, certify forward all unexpended funds
 1514 appropriated pursuant to this act.

1515 Section 36. The sum of \$922,500 is appropriated from the
 1516 General Revenue Fund to the Administrative Trust Fund of the
 1517 Department of Revenue for purposes of paying a partial
 1518 reimbursement of property taxes as provided in this act.

1519 Section 37. Reimbursement for sales taxes paid on mobile
 1520 homes purchased to replace mobile homes damaged by a tornado.--

1521 (1) If a mobile home is purchased to replace a mobile home
 1522 that experienced major damage from a tornado that occurred on
 1523 December 25, 2006, or February 2, 2007, and if the damaged mobile
 1524 home was the permanent residence of a permanent resident of this
 1525 state, the state sales tax paid on the purchase of the
 1526 replacement mobile home shall be reimbursed in the following
 1527 manner:

1528 (a) An application must be filed on or before October 1,
 1529 2007, by the owner with the property appraiser in the county
 1530 where the damaged mobile home was located. Failure to file such
 1531 application on or before October 1, 2007, constitutes a waiver of
 1532 any claim for reimbursement under this section. The application
 1533 must be filed in the manner and form prescribed by the property
 1534 appraiser.

1535 (b) The application, attested to under oath, must identify
 1536 the mobile home that experienced major damage from a tornado that
 1537 occurred on December 25, 2006, or February 2, 2007, and the date

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1538 the damage occurred. Documentation of major damage and a copy of
 1539 the invoice for the replacement mobile home must accompany the
 1540 application. Such documentation may include, but is not limited
 1541 to, insurance information or information from the Federal
 1542 Emergency Management Agency or the American Red Cross attesting
 1543 to the major damage of the mobile home.

1544 (c) Upon receipt of the application, the property appraiser
 1545 shall investigate the statements contained therein to determine
 1546 whether the applicant is entitled to reimbursement under this
 1547 section. If the property appraiser determines that the applicant
 1548 is entitled to reimbursement, the property appraiser shall
 1549 calculate the reimbursement amount. The reimbursement shall be an
 1550 amount equal to the state sales tax paid on the purchase price of
 1551 the replacement mobile home, as determined by the tax tables of
 1552 the Department of Revenue, which amount may not exceed \$1,500.

1553 (d) The property appraiser shall compile a list of mobile
 1554 home owners entitled to reimbursement. The list shall be
 1555 submitted to the Department of Revenue by November 1, 2007,
 1556 through an electronic, web-based application provided by the
 1557 department.

1558 (e) Upon receipt of the reimbursement lists from the
 1559 property appraisers, the Department of Revenue shall disburse
 1560 reimbursement checks from its Administrative Trust Fund in the
 1561 amounts and to the persons indicated in the reimbursement lists
 1562 received from the property appraisers. Before disbursing any
 1563 reimbursement checks, the Department of Revenue shall determine
 1564 the total of all reimbursement requests submitted by the property
 1565 appraisers. If the total amount of reimbursement requested
 1566 exceeds the amount available for that purpose, the department

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1567 shall reduce all reimbursement checks by a percentage sufficient
 1568 to reduce total reimbursement payments to an amount equal to the
 1569 appropriation, less any amount retained pursuant to paragraph
 1570 (2) (c).

1571 (f) As used in this section, the term:

1572 1. "Major damage" means that a mobile home is more than 50-
 1573 percent destroyed or that a mobile home cannot be inhabited and
 1574 cannot be repaired for less than the amount of its value before
 1575 the named tropical system.

1576 2. "Mobile home" means a mobile home as defined in s.
 1577 320.01(2) (a), Florida Statutes, a manufactured home as defined in
 1578 s. 320.01(2) (b), Florida Statutes, or a trailer as defined in s.
 1579 320.08(10), Florida Statutes.

1580 3. "Permanent residence" and "permanent resident" have the
 1581 same meanings as provided in s. 196.012, Florida Statutes.

1582 (2) (a) The property appraiser shall notify the applicant by
 1583 mail if the property appraiser determines that the applicant is
 1584 not entitled to receive the reimbursement that he or she applied
 1585 for under this section. Such notification must be made on or
 1586 before November 1, 2007. If an applicant's application for
 1587 reimbursement is not fully granted, the applicant may file a
 1588 petition with the value adjustment board for review of that
 1589 decision. The petition must be filed with the value adjustment
 1590 board on or before the 30th day following the mailing of the
 1591 notice by the property appraiser.

1592 (b) The value adjustment board shall consider these
 1593 petitions as expeditiously as possible at the same time it is
 1594 considering denials of homestead exemptions pursuant to ss.
 1595 194.032 and 196.151, Florida Statutes.

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1596 (c) By December 1, 2007, the property appraiser shall
 1597 notify the Department of Revenue of the total amount of
 1598 reimbursements denied for which a petition with the value
 1599 adjustment board has been filed. The Department of Revenue shall
 1600 retain an amount equal to the total amount of claims which had
 1601 petitions filed with the value adjustment board, or \$665,000,
 1602 whichever is less. This retained amount shall be used for the
 1603 purpose of paying those claims that were denied by the property
 1604 appraiser but granted by a value adjustment board. The Department
 1605 of Revenue shall distribute the remaining funds in accordance
 1606 with the provisions of paragraph (1)(e) to those mobile home
 1607 owners whose applications for reimbursement were granted by the
 1608 property appraiser.

1609 (d) The Department of Revenue may not pay claims for
 1610 reimbursement from the retained funds until all appeals to the
 1611 value adjustment board have become final. If reimbursements made
 1612 under paragraph (1)(e) were reduced by the Department of Revenue,
 1613 reimbursements granted by the value adjustment boards shall be
 1614 reduced by the same percentage. If the total adjusted
 1615 reimbursements approved by the value adjustment boards exceeds
 1616 the amount retained by the department for paying these
 1617 reimbursements, the department shall further reduce all
 1618 reimbursement checks by a percentage sufficient to reduce total
 1619 reimbursement payments to an amount equal to the amount retained.

1620 (3) Any person who claims reimbursement under section 1 of
 1621 this act is not eligible for the reimbursement provided by this
 1622 section.

1623 (4) Any person who knowingly and willfully gives false
 1624 information for the purpose of claiming reimbursement under this

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1625 section commits a misdemeanor of the first degree, punishable as
 1626 provided in s. 775.082, Florida Statutes, or by a fine not
 1627 exceeding \$5,000, or both.

1628 Section 38. The sum of \$309,000 is appropriated from the
 1629 General Revenue Fund to the Administrative Trust Fund of the
 1630 Department of Revenue for the purposes of paying sales tax
 1631 reimbursements as provided in this act.

1632 Section 39. It is the intent of the Legislature that
 1633 payments made to residents under this act shall be considered
 1634 disaster-relief assistance within the meaning of section 139 of
 1635 the Internal Revenue Code.

1636 Section 40. Except as otherwise expressly provided in this
 1637 act, this act shall take effect July 1, 2007.