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## LEGISLATIVE ACTION

Senate . House

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The Committee on Commerce and Tourism (Ring) recommended the following:

## Senate Amendment (with title amendment)

Between lines 20 and 21 insert:

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Section 1. Section 213.053, Florida Statutes, is amended to read:

- 213.053 Confidentiality and information sharing.-
- (8) Notwithstanding any other provision of this section, the department may provide:
- (k)1. Payment information relative to chapters 199, 201, 202, 212, 220, 221, and 624 to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are

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identified in writing by the office to the department, in the administration of the tax refund program for qualified defense contractors and space flight business contractors authorized by s. 288.1045 and the tax refund program for qualified target industry businesses authorized by s. 288.106.

- 2. Information relative to tax credits taken by a business under s. 220.191 and exemptions or tax refunds received by a business under s. 212.08(5)(j) to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are identified in writing by the office to the department, in the administration and evaluation of the capital investment tax credit program authorized in s. 220.191 and the semiconductor, defense, and space tax exemption program authorized in s. 212.08(5)(j).
- 3. Information relative to tax credits taken by a taxpayer pursuant to the tax credit programs created in ss. 193.017; 212.08(5)(q),(h),(n),(o) and (p); 212.08(15); 212.096; 212.097; 212.098; 220.181; 220.182; 220.183; 220.184; 220.1845; 220.185; 220.1895; 220.19; 220.191; 220.192; 220.193; 288.0656; 288.99; 290.007; 376.30781; 420.5093; 420.5099; 550.0951; 550.26352; 550.2704; 601.155; 624.509; 624.510; 624.5105; and 624.5107 to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are identified in writing by the office to the department, for use in the administration or evaluation of such programs.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental,



shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

4. Information relative to single sales factor apportionment used by a taxpayer pursuant to the program created in s. 220.153 to the Office of Tourism, Trade, and Economic Development, or its employees or agents that are identified in writing by the office to the department, for use in the administration or evaluation of the program.

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======= T I T L E A M E N D M E N T ==========

And the title is amended as follows:

Delete line 3

and insert:

s. 213.053, F.S.; allowing the Office of Tourism, Trade, and Economic Development access to confidential taxpayer information related to the single sales apportionment factor; amending s. 220.131, F.S.; conforming provisions to changes