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1 A reviser's bill to be entitled
2 An act relating to the Florida Statutes; repealing ss.
3 212.08(7)(ccc), 267.171, 288.1162(6)(b), 288.95155(2)(b),
4 288.99, 316.1893(2), 320.0609(2)(c), 320.131(1)(m),
5 379.2211, 379.2212, 400.179(2)(e), 420.9072(7)(b),
6 494.0017, 494.0029, 494.00295, 494.0031, 494.0032,
7 494.0033, 494.0034, 494.0041, 494.0061, 494.0062,
8 494.0064, 494.0065, 494.0072, 624.4072, 1006.15(8), and
9 1013.37(6), F.S.; and amending ss. 339.135(4)(a) and
10 377.6015(1)(a), F.S.; to delete provisions which have
11 become inoperative by noncurrent repeal or expiration and,
12 pursuant to s. 11.242(5)(b) and (i), may be omitted from
13 the 2011 Florida Statutes only through a reviser's bill
14 duly enacted by the Legislature; amending ss. 14.2015,
15 212.05, 213.053, and 220.192, F.S., to conform cross-
16 references; providing an effective date.

17
18 Be It Enacted by the Legislature of the State of Florida:

19
20 Section 1. Paragraph (ccc) of subsection (7) of section
21 212.08, Florida Statutes, is repealed.

22 Reviser's note.—The cited paragraph, which relates to
23 a sales tax exemption for equipment, machinery, and
24 other materials for renewable energy technologies,
25 expired pursuant to its own terms, effective July 1,
26 2010.

27 Section 2. Section 267.171, Florida Statutes, is repealed.

28 Reviser's note.—The cited section, which relates to a

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29 contract between the Department of State and the City
30 of St. Augustine for preservation of historical
31 properties in St. Augustine, was repealed by s. 3, ch.
32 2007-54, Laws of Florida, "[u]pon execution of a
33 contract between the Board of Trustees of the Internal
34 Improvement Trust Fund and the University of Florida
35 for the management of state-owned properties currently
36 managed by the City of St. Augustine under contract
37 with the Department of State." The Department of State
38 informed the Division of Statutory Revision that the
39 new contract is now in effect.

40 Section 3. Paragraph (b) of subsection (6) of section
41 288.1162, Florida Statutes, is repealed.

42 Reviser's note.—The cited paragraph, which states that
43 the eighth certification of an application for a
44 facility for a new or retained professional sports
45 franchise shall be for a franchise that is a member of
46 the National Basketball Association, has been located
47 within the state since 1987, and has not been
48 previously certified, was repealed pursuant to its own
49 terms, effective July 1, 2010.

50 Section 4. Paragraph (b) of subsection (2) of section
51 288.95155, Florida Statutes, is repealed.

52 Reviser's note.—The cited paragraph, which relates to
53 an advancement of up to \$600,000 from the small
54 business technology growth account in the Florida
55 Technology Research Investment Fund to the Institute
56 for Commercialization of Public Research for the 2009-

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2010 fiscal year only, expired pursuant to its own terms, effective July 1, 2010.

Section 5. Section 288.99, Florida Statutes, is repealed.

Reviser's note.—The cited section, the Certified Capital Company Act, was repealed pursuant to its own terms, effective December 31, 2010.

Section 6. Subsection (2) of section 316.1893, Florida Statutes, is repealed.

Reviser's note.—The cited subsection, which relates to a pilot program to identify enhanced penalty zones on state roads in Brevard, Duval, and Palm Beach Counties in an effort to reduce speed-related crashes on state roads, was repealed pursuant to its own terms, effective July 1, 2010.

Section 7. Paragraph (c) of subsection (2) of section 320.0609, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to temporary tag issuance and display during the time that the application for transfer of the license plate is being processed in a situation where a retail sale of a motor vehicle by a licensed independent motor vehicle dealer results in transfer of a registration license plate, was repealed pursuant to its own terms, effective June 30, 2010.

Section 8. Paragraph (m) of subsection (1) of section 320.131, Florida Statutes, is repealed.

Reviser's note.—The cited paragraph, which relates to authorization for design, issuance, and regulation of

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temporary tags for retail sale by a licensed independent motor vehicle dealer when an application for transfer of a registration license plate is being processed, was repealed pursuant to its own terms, effective June 30, 2010.

Section 9. Paragraph (a) of subsection (4) of section 339.135, Florida Statutes, is amended to read:

339.135 Work program; legislative budget request; definitions; preparation, adoption, execution, and amendment.—

(4) FUNDING AND DEVELOPING A TENTATIVE WORK PROGRAM.—

(a)1. To assure that no district or county is penalized for local efforts to improve the State Highway System, the department shall, for the purpose of developing a tentative work program, allocate funds for new construction to the districts, except for the turnpike enterprise, based on equal parts of population and motor fuel tax collections. Funds for resurfacing, bridge repair and rehabilitation, bridge fender system construction or repair, public transit projects except public transit block grants as provided in s. 341.052, and other programs with quantitative needs assessments shall be allocated based on the results of these assessments. The department may not transfer any funds allocated to a district under this paragraph to any other district except as provided in subsection (7). Funds for public transit block grants shall be allocated to the districts pursuant to s. 341.052. Funds for the intercity bus program provided for under s. 5311(f) of the federal nonurbanized area formula program shall be administered and allocated directly to eligible bus carriers as defined in s.

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113 341.031(12) at the state level rather than the district. In
114 order to provide state funding to support the intercity bus
115 program provided for under provisions of the federal 5311(f)
116 program, the department shall allocate an amount equal to the
117 federal share of the 5311(f) program from amounts calculated
118 pursuant to s. 206.46(3).

119 2. Notwithstanding the provisions of subparagraph 1., the
120 department shall allocate at least 50 percent of any new
121 discretionary highway capacity funds to the Florida Strategic
122 Intermodal System created pursuant to s. 339.61. Any remaining
123 new discretionary highway capacity funds shall be allocated to
124 the districts for new construction as provided in subparagraph
125 1. For the purposes of this subparagraph, the term "new
126 discretionary highway capacity funds" means any funds available
127 to the department above the prior year funding level for
128 capacity improvements, which the department has the discretion
129 to allocate to highway projects.

130 3. Notwithstanding subparagraphs 1. and 2. and ss.
131 201.15(1)(c)1.a.-d., 206.46(3), 334.044(26), and 339.2819(3),
132 and for the 2010-2011 fiscal year only, the department shall
133 reduce work program levels to balance the finance plan to the
134 revised funding levels resulting from any reduction in the 2010-
135 2011 General Appropriations Act. This subparagraph expires July
136 1, 2011.

137 4. ~~For the 2009-2010 fiscal year only, prior to any~~
138 ~~project or phase thereof being deferred, the department's cash~~
139 ~~balances shall be as provided in paragraph (6)(b), and the~~
140 ~~reductions in subparagraph 3. shall be made to financial~~

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~~projects not programmed for contract letting as identified with a work program contract class code 8 and the box code RV. These reductions shall not negatively impact safety or maintenance or project contingency percentage levels as of April 21, 2009. This subparagraph expires July 1, 2010.~~

5. Notwithstanding subparagraphs 1. and 2. and ss. 206.46(3) and 334.044(26), and for fiscal years 2009-2010 through 2013-2014 only, the department shall annually allocate up to \$15 million of the first proceeds of the increased revenues estimated by the November 2009 Revenue Estimating Conference to be deposited into the State Transportation Trust Fund to provide for the portion of the transfer of funds included in s. 343.58(4)(a)1.a. or 2.a., whichever is applicable. The transfer of funds included in s. 343.58(4) shall not negatively impact projects included in fiscal years 2009-2010 through 2013-2014 of the work program as of July 1, 2009, as amended pursuant to subsection (7). This subparagraph expires July 1, 2014.

Reviser's note.—The cited paragraph is amended to delete subparagraph 4., which expired pursuant to its own terms, effective July 1, 2010.

Section 10. Paragraph (a) of subsection (1) of section 377.6015, Florida Statutes, is amended to read:

377.6015 Florida Energy and Climate Commission.—

(1) The Florida Energy and Climate Commission is created within the Executive Office of the Governor. The commission shall be comprised of nine members appointed by the Governor, the Commissioner of Agriculture, and the Chief Financial

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169 Officer.

170 (a) The Governor shall appoint one member from three
171 persons nominated by the Florida Public Service Commission
172 Nominating Council, created in s. 350.031, to each of seven
173 seats on the commission. The Commissioner of Agriculture shall
174 appoint one member from three persons nominated by the council
175 to one seat on the commission. The Chief Financial Officer shall
176 appoint one member from three persons nominated by the council
177 to one seat on the commission.

178 1. The council shall submit the recommendations to the
179 Governor, the Commissioner of Agriculture, and the Chief
180 Financial Officer by September 1 of those years in which the
181 terms are to begin the following October or within 60 days after
182 a vacancy occurs for any reason other than the expiration of the
183 term. The Governor, the Commissioner of Agriculture, and the
184 Chief Financial Officer may proffer names of persons to be
185 considered for nomination by the council.

186 2. The Governor, the Commissioner of Agriculture, and the
187 Chief Financial Officer shall fill a vacancy occurring on the
188 commission by appointment of one of the applicants nominated by
189 the council only after a background investigation of such
190 applicant has been conducted by the Department of Law
191 Enforcement.

192 3. Members shall be appointed to 3-year terms; however, in
193 order to establish staggered terms, for the initial
194 appointments, the Governor shall appoint four members to 3-year
195 terms, two members to 2-year terms, and one member to a 1-year
196 term, and the Commissioner of Agriculture and the Chief

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197 Financial Officer shall each appoint one member to a 3-year term
198 and shall appoint a successor when that appointee's term expires
199 in the same manner as the original appointment.

200 4. The Governor shall select from the membership of the
201 commission one person to serve as chair.

202 5. A vacancy on the commission shall be filled for the
203 unexpired portion of the term in the same manner as the original
204 appointment.

205 6. If the Governor, the Commissioner of Agriculture, or
206 the Chief Financial Officer has not made an appointment within
207 30 consecutive calendar days after the receipt of the
208 recommendations, the council shall initiate, in accordance with
209 this section, the nominating process within 30 days.

210 7. Each appointment to the commission shall be subject to
211 confirmation by the Senate during the next regular session after
212 the vacancy occurs. If the Senate refuses to confirm or fails to
213 consider the appointment of the Governor, the Commissioner of
214 Agriculture, or the Chief Financial Officer, the council shall
215 initiate, in accordance with this section, the nominating
216 process within 30 days.

217 8. The Governor or the Governor's successor may recall an
218 appointee.

219 ~~9. Notwithstanding subparagraph 7. and for the initial~~
220 ~~appointments to the commission only, each initial appointment to~~
221 ~~the commission is subject to confirmation by the Senate by the~~
222 ~~2010 Regular Session. If the Senate refuses to confirm or fails~~
223 ~~to consider an appointment made by the Governor, the~~
224 ~~Commissioner of Agriculture, or the Chief Financial Officer, the~~

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~~council shall initiate, in accordance with this section, the
nominating process within 30 days after the Senate's refusal to
confirm or failure to consider such appointment. This
subparagraph expires July 1, 2010.~~

Reviser's note.—The cited paragraph is amended to
delete subparagraph 9., which expired pursuant to its
own terms, effective July 1, 2010.

Section 11. Section 379.2211, Florida Statutes, as amended
by section 87 of chapter 2010-102, Laws of Florida, is repealed.

Reviser's note.—The cited section, which relates to
waterfowl permit revenues, was repealed by s. 62, ch.
2009-86, Laws of Florida, effective July 1, 2010.

Since the section was not repealed by a "current
session" of the Legislature, it may be omitted from
the 2011 Florida Statutes only through a reviser's
bill duly enacted by the Legislature. See s.
11.242(5) (b) and (i).

Section 12. Section 379.2212, Florida Statutes, as amended
by section 88 of chapter 2010-102, Laws of Florida, is repealed.

Reviser's note.—The cited section, which relates to
wild turkey permit revenues, was repealed by s. 62,
ch. 2009-86, Laws of Florida, effective July 1, 2010.

Since the section was not repealed by a "current
session" of the Legislature, it may be omitted from
the 2011 Florida Statutes only through a reviser's
bill duly enacted by the Legislature. See s.
11.242(5) (b) and (i).

Section 13. Paragraph (e) of subsection (2) of section

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253 400.179, Florida Statutes, is repealed.

254 Reviser's note.—The cited paragraph, which provides
255 that paragraph (2)(d) of the section shall not apply
256 for the 2009-2010 fiscal year only, expired pursuant
257 to its own terms, effective July 1, 2010.

258 Section 14. Paragraph (b) of subsection (7) of section
259 420.9072, Florida Statutes, is repealed.

260 Reviser's note.—The cited paragraph, which relates to
261 local government expenditure of a portion of the local
262 housing distribution to provide a one-time relocation
263 grant to persons who meet the income requirements of
264 the State Housing Initiatives Partnership Program and
265 who are subject to eviction from rental property due
266 to foreclosure, expired pursuant to its own terms,
267 effective July 1, 2010.

268 Section 15. Sections 494.0017, 494.0029, 494.00295,
269 494.0031, 494.0032, 494.0033, 494.0034, 494.0041, 494.0061,
270 494.0062, 494.0064, 494.0065, and 494.0072, Florida Statutes,
271 are repealed.

272 Reviser's note.—The cited sections, which relate to
273 mortgage brokerage and lending, were repealed
274 effective October 1, 2010, by ch. 2009-241, Laws of
275 Florida, which revised chapter 494 extensively. Since
276 the sections were not repealed by a "current session"
277 of the Legislature, they may be omitted from the 2011
278 Florida Statutes only through a reviser's bill duly
279 enacted by the Legislature. See s. 11.242(5)(b) and
280 (i).

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281 Section 16. Section 624.4072, Florida Statutes, is
282 repealed.

283 Reviser's note.—The cited section, which relates to a
284 limited exemption from taxation and assessments for
285 minority-owned property and casualty insurers, was
286 repealed pursuant to its own terms, effective December
287 31, 2010.

288 Section 17. Subsection (8) of section 1006.15, Florida
289 Statutes, is repealed.

290 Reviser's note.—The cited subsection, which relates to
291 a 2-year pilot project in Bradford, Duval, and Nassau
292 Counties during the 2008-2009 and 2009-2010 academic
293 years allowing private middle or high school students
294 to participate in interscholastic or intrascholastic
295 sports at a public school, was repealed by its own
296 terms, effective June 30, 2010.

297 Section 18. Subsection (6) of section 1013.37, Florida
298 Statutes, is repealed.

299 Reviser's note.—The cited subsection, which relates to
300 limitation of standards for new school construction,
301 remodeling, and renovation projects to the minimum
302 standards for construction of educational facilities
303 contained in s. 423 of the Florida Building Code and
304 the State Requirements for Educational Facilities
305 contained in rules adopted by the Department of
306 Education, expired pursuant to its own terms,
307 effective July 1, 2010.

308 Section 19. Paragraph (f) of subsection (2) of section

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14.2015, Florida Statutes, is amended to read:

14.2015 Office of Tourism, Trade, and Economic Development; creation; powers and duties.—

(2) The purpose of the Office of Tourism, Trade, and Economic Development is to assist the Governor in working with the Legislature, state agencies, business leaders, and economic development professionals to formulate and implement coherent and consistent policies and strategies designed to provide economic opportunities for all Floridians. To accomplish such purposes, the Office of Tourism, Trade, and Economic Development shall:

(f)1. Administer the Florida Enterprise Zone Act under ss. 290.001-290.016, the community contribution tax credit program under ss. 220.183 and 624.5105, the tax refund program for qualified target industry businesses under s. 288.106, the tax-refund program for qualified defense contractors and space flight business contractors under s. 288.1045, contracts for transportation projects under s. 288.063, the sports franchise facility programs under ss. 288.1162 and 288.11621, the professional golf hall of fame facility program under s. 288.1168, the expedited permitting process under s. 403.973, the Rural Community Development Revolving Loan Fund under s. 288.065, the Regional Rural Development Grants Program under s. 288.018, ~~the Certified Capital Company Act under s. 288.99,~~ the Florida State Rural Development Council, the Rural Economic Development Initiative, and other programs that are specifically assigned to the office by law, by the appropriations process, or by the Governor. Notwithstanding any other provisions of law,

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the office may expend interest earned from the investment of program funds deposited in the Grants and Donations Trust Fund to contract for the administration of the programs, or portions of the programs, enumerated in this paragraph or assigned to the office by law, by the appropriations process, or by the Governor. Such expenditures shall be subject to review under chapter 216.

2. The office may enter into contracts in connection with the fulfillment of its duties concerning the Florida First Business Bond Pool under chapter 159, tax incentives under chapters 212 and 220, tax incentives under the Certified Capital Company Act in chapter 288, foreign offices under chapter 288, the Enterprise Zone program under chapter 290, the Seaport Employment Training program under chapter 311, the Florida Professional Sports Team License Plates under chapter 320, Spaceport Florida under chapter 331, Expedited Permitting under chapter 403, and in carrying out other functions that are specifically assigned to the office by law, by the appropriations process, or by the Governor.

Reviser's note.—Amended to conform to the repeal of s. 288.99 by this act.

Section 20. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or

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365 furnishes any of the things or services taxable under this
366 chapter, or who stores for use or consumption in this state any
367 item or article of tangible personal property as defined herein
368 and who leases or rents such property within the state.

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

372 (a)1.a. At the rate of 6 percent of the sales price of
373 each item or article of tangible personal property when sold at
374 retail in this state, computed on each taxable sale for the
375 purpose of remitting the amount of tax due the state, and
376 including each and every retail sale.

377 b. Each occasional or isolated sale of an aircraft, boat,
378 mobile home, or motor vehicle of a class or type which is
379 required to be registered, licensed, titled, or documented in
380 this state or by the United States Government shall be subject
381 to tax at the rate provided in this paragraph. The department
382 shall by rule adopt any nationally recognized publication for
383 valuation of used motor vehicles as the reference price list for
384 any used motor vehicle which is required to be licensed pursuant
385 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
386 party to an occasional or isolated sale of such a vehicle
387 reports to the tax collector a sales price which is less than 80
388 percent of the average loan price for the specified model and
389 year of such vehicle as listed in the most recent reference
390 price list, the tax levied under this paragraph shall be
391 computed by the department on such average loan price unless the
392 parties to the sale have provided to the tax collector an

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393 affidavit signed by each party, or other substantial proof,
394 stating the actual sales price. Any party to such sale who
395 reports a sales price less than the actual sales price is guilty
396 of a misdemeanor of the first degree, punishable as provided in
397 s. 775.082 or s. 775.083. The department shall collect or
398 attempt to collect from such party any delinquent sales taxes.
399 In addition, such party shall pay any tax due and any penalty
400 and interest assessed plus a penalty equal to twice the amount
401 of the additional tax owed. Notwithstanding any other provision
402 of law, the Department of Revenue may waive or compromise any
403 penalty imposed pursuant to this subparagraph.

404 2. This paragraph does not apply to the sale of a boat or
405 aircraft by or through a registered dealer under this chapter to
406 a purchaser who, at the time of taking delivery, is a
407 nonresident of this state, does not make his or her permanent
408 place of abode in this state, and is not engaged in carrying on
409 in this state any employment, trade, business, or profession in
410 which the boat or aircraft will be used in this state, or is a
411 corporation none of the officers or directors of which is a
412 resident of, or makes his or her permanent place of abode in,
413 this state, or is a noncorporate entity that has no individual
414 vested with authority to participate in the management,
415 direction, or control of the entity's affairs who is a resident
416 of, or makes his or her permanent abode in, this state. For
417 purposes of this exemption, either a registered dealer acting on
418 his or her own behalf as seller, a registered dealer acting as
419 broker on behalf of a seller, or a registered dealer acting as
420 broker on behalf of the purchaser may be deemed to be the

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421 selling dealer. This exemption shall not be allowed unless:

422 a. The purchaser removes a qualifying boat, as described
423 in sub-subparagraph f., from the state within 90 days after the
424 date of purchase or extension, or the purchaser removes a
425 nonqualifying boat or an aircraft from this state within 10 days
426 after the date of purchase or, when the boat or aircraft is
427 repaired or altered, within 20 days after completion of the
428 repairs or alterations;

429 b. The purchaser, within 30 days from the date of
430 departure, shall provide the department with written proof that
431 the purchaser licensed, registered, titled, or documented the
432 boat or aircraft outside the state. If such written proof is
433 unavailable, within 30 days the purchaser shall provide proof
434 that the purchaser applied for such license, title,
435 registration, or documentation. The purchaser shall forward to
436 the department proof of title, license, registration, or
437 documentation upon receipt;

438 c. The purchaser, within 10 days of removing the boat or
439 aircraft from Florida, shall furnish the department with proof
440 of removal in the form of receipts for fuel, dockage, slippage,
441 tie-down, or hangaring from outside of Florida. The information
442 so provided must clearly and specifically identify the boat or
443 aircraft;

444 d. The selling dealer, within 5 days of the date of sale,
445 shall provide to the department a copy of the sales invoice,
446 closing statement, bills of sale, and the original affidavit
447 signed by the purchaser attesting that he or she has read the
448 provisions of this section;

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449 e. The seller makes a copy of the affidavit a part of his
450 or her record for as long as required by s. 213.35; and

451 f. Unless the nonresident purchaser of a boat of 5 net
452 tons of admeasurement or larger intends to remove the boat from
453 this state within 10 days after the date of purchase or when the
454 boat is repaired or altered, within 20 days after completion of
455 the repairs or alterations, the nonresident purchaser shall
456 apply to the selling dealer for a decal which authorizes 90 days
457 after the date of purchase for removal of the boat. The
458 nonresident purchaser of a qualifying boat may apply to the
459 selling dealer within 60 days after the date of purchase for an
460 extension decal that authorizes the boat to remain in this state
461 for an additional 90 days, but not more than a total of 180
462 days, before the nonresident purchaser is required to pay the
463 tax imposed by this chapter. The department is authorized to
464 issue decals in advance to dealers. The number of decals issued
465 in advance to a dealer shall be consistent with the volume of
466 the dealer's past sales of boats which qualify under this sub-
467 subparagraph. The selling dealer or his or her agent shall mark
468 and affix the decals to qualifying boats in the manner
469 prescribed by the department, prior to delivery of the boat.

470 (I) The department is hereby authorized to charge dealers
471 a fee sufficient to recover the costs of decals issued, except
472 the extension decal shall cost \$425.

473 (II) The proceeds from the sale of decals will be
474 deposited into the administrative trust fund.

475 (III) Decals shall display information to identify the
476 boat as a qualifying boat under this sub-subparagraph,

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including, but not limited to, the decal's date of expiration.

(IV) The department is authorized to require dealers who purchase decals to file reports with the department and may prescribe all necessary records by rule. All such records are subject to inspection by the department.

(V) Any dealer or his or her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VI) Any nonresident purchaser of a boat who removes a decal prior to permanently removing the boat from the state, or defaces, changes, modifies, or alters a decal in a manner affecting its expiration date prior to its expiration, or who causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(VII) The department is authorized to adopt rules necessary to administer and enforce this subparagraph and to publish the necessary forms and instructions.

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(VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(4) to administer and enforce the provisions of this subparagraph.

If the purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months from the date of departure, except as provided in s. 212.08(7)(fff) ~~212.08(7)(ggg)~~, or if the purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the purchaser shall be liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

Reviser's note.—Amended to conform to the repeal of s. 212.08(7)(ccc) by this act.

Section 21. Paragraphs (k) and (y) of subsection (8) of section 213.053, Florida Statutes, are amended to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

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(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 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)(g), (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.

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(y) Information relative to s. ss. 212.08(7)(ccc) and 220.192 to the Florida Energy and Climate Commission for use in the conduct of its official business.

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.

Reviser's note.—Paragraph (k) is amended to conform to the repeal of s. 288.99 by this act, and paragraph (y) is amended to conform to the repeal of s. 212.08(7)(ccc) by this act.

Section 22. Paragraphs (a), (d), and (e) of subsection (1) of section 220.192, Florida Statutes, are amended to read:

220.192 Renewable energy technologies investment tax credit.—

(1) DEFINITIONS.—For purposes of this section, the term:

(a) "Biodiesel" means biodiesel as defined in former s. 212.08(7)(ccc).

(d) "Ethanol" means ethanol as defined in former s. 212.08(7)(ccc).

(e) "Hydrogen fuel cell" means hydrogen fuel cell as defined in former s. 212.08(7)(ccc).

Reviser's note.—Amended to conform to the repeal of s. 212.08(7)(ccc) by this act.

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2011

589 Section 23. This act shall take effect on the 60th day
590 after adjournment sine die of the session of the Legislature in
591 which enacted.