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1 A bill to be entitled
 2 An act relating to the Department of Revenue; amending s.
 3 55.204, F.S.; providing that the duration of a tax lien
 4 relating to certain unemployment compensation taxes
 5 expires 10 years following a certain date; amending s.
 6 72.011, F.S.; clarifying the date by which an action to
 7 contest any tax, interest, or penalties must be filed;
 8 authorizing the Department of Revenue, the Department of
 9 Highway Safety and Motor Vehicles, and the Department of
 10 Business and Professional Regulation to adopt rules for
 11 the waiver of the requirement for the payment of
 12 uncontested amounts and the deposit of security in actions
 13 to contest the legality of any tax, interest, or penalty;
 14 amending s. 95.091, F.S.; conforming cross-references;
 15 amending s. 202.125, F.S.; clarifying that an exemption
 16 from the communications services tax does not apply to a
 17 residence that is all or part of a transient public
 18 lodging establishment; amending s. 212.07, F.S.;
 19 conforming a cross-reference; imposing criminal penalties
 20 on a dealer who willfully fails to collect certain taxes
 21 or fees after notice of a duty to collect the taxes or
 22 fees by the Department of Revenue; defining the term
 23 "willful"; specifying authorized means of notice; amending
 24 s. 212.08, F.S.; providing criteria to determine the tax
 25 on a package that contains taxable nonfood products and
 26 exempt food products; clarifying that the sales tax
 27 exemption for building materials used in the
 28 rehabilitation of real property located in an enterprise

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29 | zone applies only during the rehabilitation of the real
 30 | property; authorizing a single application for a tax
 31 | refund for certain contiguous parcels of real property;
 32 | revising information that must be included in the
 33 | application for the tax refund; providing that the tax
 34 | exemption for building materials used in an enterprise
 35 | zone may inure to a unit of government; revising the time
 36 | for submission of an application; amending s. 212.12,
 37 | F.S.; revising provisions imposing criminal penalties on a
 38 | person who makes a false or fraudulent return with a
 39 | willful intent to evade payment of taxes or fees; deleting
 40 | provisions relating to criminal penalties for failing to
 41 | register as a dealer or to collect tax after notice from
 42 | the Department of Revenue; amending s. 212.18, F.S.;
 43 | providing criminal penalties for willfully failing to
 44 | register as a dealer after notice from the Department of
 45 | Revenue; requiring the department to send written notice
 46 | of the duty to register by personal service, registered
 47 | mail, or both; defining the term "willful"; specifying
 48 | authorized means of notice; amending s. 213.053, F.S.;
 49 | providing that the Department of Revenue may share certain
 50 | information with the Florida Energy and Climate
 51 | Commission; providing for retroactive application;
 52 | providing that provisions restricting the disclosure of
 53 | confidential information do not apply to certain methods
 54 | of electronic communication for certain purposes;
 55 | providing that the Department of Revenue may release
 56 | information relating to outstanding tax warrants to the

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57 Department of Business and Professional Regulation;
 58 providing that the Department of Revenue may share
 59 taxpayer names and identification numbers for purposes of
 60 information-sharing agreements with financial
 61 institutions; authorizing the Department of Revenue to
 62 publish a list of taxpayers against whom it has filed a
 63 warrant or judgment lien certificate; requiring the
 64 department to update the list at least monthly;
 65 authorizing the Department of Revenue to adopt rules;
 66 creating s. 213.0532, F.S.; defining terms; requiring the
 67 Department of Revenue to enter into information-sharing
 68 agreements with financial institutions to collect
 69 information relating to taxpayers; requiring financial
 70 institutions to provide to the department certain
 71 information each calendar quarter; requiring the
 72 department to pay a reasonable fee to a financial
 73 institution for certain costs; providing that financial
 74 institutions do not need to provide notice of information-
 75 sharing agreements to accountholders; providing that
 76 financial institutions are not liable for certain acts
 77 taken in connection with information-sharing agreements;
 78 authorizing the Department of Revenue to take civil
 79 actions against noncompliant financial institutions;
 80 authorizing the Department of Revenue to adopt rules;
 81 amending s. 213.25, F.S.; authorizing the Department of
 82 Revenue to reduce a tax refund or a tax credit to the
 83 extent of liability for unemployment compensation taxes;
 84 amending s. 213.50, F.S.; authorizing the Department of

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85 Business and Professional Regulation to revoke the hotel
 86 or restaurant license of a licenseholder having an
 87 outstanding tax warrant for a certain period; authorizing
 88 the Department of Business and Professional Regulation to
 89 deny an application to renew the hotel or restaurant
 90 license of a licenseholder having an outstanding tax
 91 warrant for a certain period; amending s. 213.67, F.S.;
 92 clarifying the date by which an action to contest a notice
 93 of intent to levy must be filed; creating s. 213.758,
 94 F.S.; defining terms; providing for the transfer of tax
 95 liabilities to the transferee of a business or a stock of
 96 goods under certain circumstances; providing exceptions;
 97 requiring a taxpayer who quits a business to file a final
 98 tax return; authorizing the Department of Legal Affairs to
 99 seek injunctions to prevent business activities until
 100 taxes are paid; requiring the transferor of a business or
 101 stock of goods to file a final tax return and make a full
 102 tax payment after a transfer; authorizing a transferee of
 103 a business or stock of goods to withhold a portion of the
 104 consideration for the transfer for the payment of certain
 105 taxes; authorizing the Department of Legal Affairs to seek
 106 an injunction to prevent business activities by a
 107 transferee until the taxes are paid; providing that the
 108 transferees are jointly and severally liable with the
 109 transferor for the payment of taxes, interest, or
 110 penalties under certain circumstances; limiting the
 111 transferee's liability to the value or purchase price of
 112 the transferred property; specifying a time period within

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113 | which a transferee may file certain actions; authorizing
 114 | the Department of Revenue to adopt rules; amending s.
 115 | 220.192, F.S.; providing for the administration of certain
 116 | portions of the renewable energy technologies tax credit
 117 | program by the Florida Energy and Climate Commission;
 118 | providing for retroactive application; amending s.
 119 | 336.021, F.S.; revising the distribution of the ninth-cent
 120 | fuel tax on motor fuel and diesel fuel; amending s.
 121 | 443.036, F.S.; providing for the treatment of a single-
 122 | member limited liability company as the employer for
 123 | purposes of unemployment compensation law; amending s.
 124 | 443.1215, F.S.; correcting a cross-reference; amending s.
 125 | 443.1316, F.S.; conforming cross-references; amending s.
 126 | 443.141, F.S.; providing penalties for erroneous,
 127 | incomplete, or insufficient reports; authorizing a waiver
 128 | of the penalty under certain circumstances; defining a
 129 | term; authorizing the Agency for Workforce Innovation and
 130 | the state agency providing unemployment compensation tax
 131 | collection services to adopt rules; providing an
 132 | expiration date for liens for contributions and
 133 | reimbursements; amending s. 443.163, F.S.; increasing
 134 | penalties for failing to file Employers Quarterly Reports
 135 | by means other than approved electronic means; revising
 136 | waiver provisions; creating s. 213.691, F.S.; authorizing
 137 | the Department of Revenue to file an integrated warrant or
 138 | judgment lien for a taxpayer's total liability for taxes,
 139 | fees, or surcharges; requiring the integrated warrant or
 140 | judgment lien certificate to itemize amounts due for each

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141 tax, fee, or surcharge; creating s. 213.692, F.S.;

142 authorizing the Department of Revenue to revoke all

143 certificates of registration, permits, or licenses issued

144 to a taxpayer against whose property the department has

145 filed a warrant or tax lien; requiring the scheduling of

146 an informal conference before revocation of the

147 certificates of registration, permits, or licenses;

148 prohibiting the Department of Revenue from issuing a

149 certificate of registration, permit, or license to a

150 taxpayer whose certificate of registration, permit, or

151 license has been revoked; providing exceptions; requiring

152 security as a condition of issuing a new certificate of

153 registration to a person whose certificate of

154 registration, permit, or license has been revoked after

155 the filing of a warrant or tax lien certificate;

156 authorizing the department to adopt rules, including

157 emergency rules; repealing s. 195.095, F.S., relating to

158 the authority of the Department of Revenue to develop

159 lists of bidders that are approved to contract with

160 property appraisers, tax collectors, or county commissions

161 for assessment or collection services; repealing s.

162 213.054, F.S., relating to monitoring and reporting on the

163 use of a tax deduction claimed by international banking

164 institutions; providing effective dates.

166 Be It Enacted by the Legislature of the State of Florida:

168 Section 1. Section 55.204, Florida Statutes, is amended to

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169 read:

170 55.204 Duration and continuation of judgment lien;
 171 destruction of records.--

172 (1) Except as provided in this section, a judgment lien
 173 acquired under s. 55.202 lapses and becomes invalid 5 years
 174 after the date of filing the judgment lien certificate.

175 (2) Liens securing the payment of child support or tax
 176 obligations as set forth in s. 95.091(1)(b) ~~shall not~~ lapse
 177 ~~until~~ 20 years after the date of the original filing of the
 178 warrant or other document required by law to establish a lien.
 179 Liens securing the payment of unemployment tax obligations lapse
 180 10 years after the date of the original filing of the notice of
 181 lien. A ~~no~~ second lien based on the original filing may not be
 182 obtained.

183 (3) At any time within 6 months before or 6 months after
 184 the scheduled lapse of a judgment lien under subsection (1), the
 185 judgment creditor may acquire a second judgment lien by filing a
 186 new judgment lien certificate. The effective date of the second
 187 judgment lien is the date and time on which the judgment lien
 188 certificate is filed. The second judgment lien is a new judgment
 189 lien and not a continuation of the original judgment lien. The
 190 second judgment lien permanently lapses and becomes invalid 5
 191 years after its filing date, and no additional liens based on
 192 the original judgment or any judgment based on the original
 193 judgment may be acquired.

194 (4) A judgment lien continues only as to itemized property
 195 for an additional 90 days after lapse of the lien. Such judgment
 196 lien will continue only if:

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197 (a) The property had been itemized and its location
 198 described with sufficient particularity in the instructions for
 199 levy to permit the sheriff to act;

200 (b) The instructions for the levy had been delivered to
 201 the sheriff prior to the date of lapse of the lien; and

202 (c) The property was located in the county in which the
 203 sheriff has jurisdiction at the time of delivery of the
 204 instruction for levy. Subsequent removal of the property does
 205 not defeat the lien. A court may order continuation of the lien
 206 beyond the 90-day period on a showing that extraordinary
 207 circumstances have prevented levy.

208 (5) The date of lapse of a judgment lien whose
 209 enforceability has been temporarily stayed or enjoined as a
 210 result of any legal or equitable proceeding is tolled until 30
 211 days after the stay or injunction is terminated.

212 (6) If a ~~no~~ second judgment lien is not filed, the
 213 Department of State shall maintain each judgment lien file and
 214 all information contained therein for a minimum of 1 year after
 215 the judgment lien lapses in accordance with this section. If a
 216 second judgment lien is filed, the department shall maintain
 217 both files and all information contained in such files for a
 218 minimum of 1 year after the second judgment lien lapses.

219 (7) ~~Nothing in~~ This section does not ~~shall be construed to~~
 220 extend the life of a judgment lien beyond the time that the
 221 underlying judgment, order, decree, or warrant otherwise expires
 222 or becomes invalid pursuant to law.

223 Section 2. Effective July 1, 2009, section 72.011, Florida
 224 Statutes, is amended to read:

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225 | 72.011 Jurisdiction of circuit courts in specific tax
226 | matters; administrative hearings and appeals; time for
227 | commencing action; parties; deposits.--

228 | (1) (a) A taxpayer may contest the legality of any
229 | assessment or denial of refund of tax, fee, surcharge, permit,
230 | interest, or penalty provided for under s. 125.0104, s.
231 | 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,
232 | chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,
233 | chapter 212, chapter 213, chapter 220, chapter 221, s.
234 | 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185, s.
235 | 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
236 | chapter 563, chapter 564, chapter 565, chapter 624, or s.
237 | 681.117 by filing an action in circuit court; or, alternatively,
238 | the taxpayer may file a petition under the applicable provisions
239 | of chapter 120. However, once an action has been initiated under
240 | s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
241 | 120.80(14) (b), no action relating to the same subject matter may
242 | be filed by the taxpayer in circuit court, and judicial review
243 | shall be exclusively limited to appellate review pursuant to s.
244 | 120.68; and once an action has been initiated in circuit court,
245 | no action may be brought under chapter 120.

246 | (b) A taxpayer may not file an action under paragraph (a)
247 | to contest an assessment or a denial of refund of any tax, fee,
248 | surcharge, permit, interest, or penalty relating to the statutes
249 | listed in paragraph (a) until the taxpayer complies with the
250 | applicable registration requirements contained in those statutes
251 | which apply to the tax for which the action is filed.

252 | (2) (a) An action may not be brought to contest an

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253 | assessment of any tax, interest, or penalty assessed under a
 254 | section or chapter specified in subsection (1) if the petition
 255 | is postmarked or the action is filed more than 60 days after the
 256 | date the assessment becomes final. An action may not be brought
 257 | to contest a denial of refund of any tax, interest, or penalty
 258 | paid under a section or chapter specified in subsection (1) if
 259 | the petition is postmarked or the action is filed more than 60
 260 | days after the date the denial becomes final.

261 | (b) The date on which an assessment or a denial of refund
 262 | becomes final and procedures by which a taxpayer must be
 263 | notified of the assessment or of the denial of refund must be
 264 | established:

- 265 | 1. By rule adopted by the Department of Revenue;
- 266 | 2. With respect to assessments or refund denials under
 267 | chapter 207, by rule adopted by the Department of Highway Safety
 268 | and Motor Vehicles;
- 269 | 3. With respect to assessments or refund denials under
 270 | chapters 210, 550, 561, 562, 563, 564, and 565, by rule adopted
 271 | by the Department of Business and Professional Regulation; or
- 272 | 4. With respect to taxes that a county collects or
 273 | enforces under s. 125.0104(10) or s. 212.0305(5), by an
 274 | ordinance that may additionally provide for informal dispute
 275 | resolution procedures in accordance with s. 213.21.

276 | (c) The applicable department or county need not file or
 277 | docket an assessment or a refund denial with the agency clerk or
 278 | county official designated by ordinance in order for the
 279 | assessment or refund denial to become final for purposes of an
 280 | action initiated under this chapter or chapter 120.

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281 (3) In any action filed in circuit court contesting the
 282 legality of any tax, interest, or penalty assessed under a
 283 section or chapter specified in subsection (1), the plaintiff
 284 must:

285 (a) Pay to the applicable department or county the amount
 286 of the tax, penalty, and accrued interest assessed by the
 287 department or county which is not being contested by the
 288 taxpayer; and ~~either~~

289 (b)1. Tender into the registry of the court with the
 290 complaint the amount of the contested assessment complained of,
 291 including penalties and accrued interest, unless this
 292 requirement is waived in writing by the executive director of
 293 the applicable department or by the county official designated
 294 by ordinance; or

295 2. File with the complaint a cash bond or a surety bond
 296 for the amount of the contested assessment endorsed by a surety
 297 company authorized to do business in this state, or by any other
 298 security arrangement as may be approved by the court, and
 299 conditioned upon payment in full of the judgment, including the
 300 taxes, costs, penalties, and interest, unless this requirement
 301 is waived in writing by the executive director of the applicable
 302 department or by the county official designated by ordinance.

303
 304 The Department of Revenue, the Department of Highway Safety and
 305 Motor Vehicles, or the Department of Business and Professional
 306 Regulation may adopt rules that govern the manner and form in
 307 which a plaintiff may request a waiver from the respective
 308 agency. Failure to pay the uncontested amount as required in

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309 paragraph (a) shall result in the dismissal of the action and
 310 imposition of an additional penalty in the amount of 25 percent
 311 of the tax assessed. ~~Provided,~~ However, ~~that~~ if, at any point in
 312 the action, it is determined or discovered that a plaintiff, due
 313 to a good faith de minimis error, failed to comply with any of
 314 the requirements of paragraph (a) or paragraph (b), the
 315 plaintiff shall be given a reasonable time within which to
 316 comply before the action is dismissed. For purposes of this
 317 subsection, there shall be a rebuttable presumption that if the
 318 error involves an amount equal to or less than 5 percent of the
 319 total assessment the error is de minimis and that if the error
 320 is more than 5 percent of the total assessment the error is not
 321 de minimis.

322 (4) (a) Except as provided in paragraph (b), an action
 323 initiated in circuit court pursuant to subsection (1) shall be
 324 filed in the Second Judicial Circuit Court in and for Leon
 325 County or in the circuit court in the county where the taxpayer
 326 resides, maintains its principal commercial domicile in this
 327 state, or, in the ordinary course of business, regularly
 328 maintains its books and records in this state.

329 (b) Venue in an action initiated in circuit court pursuant
 330 to subsection (1) by a taxpayer that is not a resident of this
 331 state or that does not maintain a commercial domicile in this
 332 state shall be in Leon County. Venue in an action contesting the
 333 legality of an assessment or refund denial arising under chapter
 334 198 shall be in the circuit court having jurisdiction over the
 335 administration of the estate.

336 (5) The requirements of subsections (1), (2), and (3) are

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337 jurisdictional.

338 (6) Any action brought under this chapter is not subject
 339 to the provisions of chapter 45 as amended by chapter 87-249,
 340 Laws of Florida, relating to offers of settlement.

341 Section 3. Subsection (1) of section 95.091, Florida
 342 Statutes, is amended to read:

343 95.091 Limitation on actions to collect taxes.--

344 (1) (a) Except in the case of taxes for which certificates
 345 have been sold, taxes enumerated in ss. 72.011 and 443.141 ~~s.~~
 346 ~~72.011~~, or tax liens issued under s. 196.161, any tax lien
 347 granted by law to the state or any of its political
 348 subdivisions, any municipality, any public corporation or body
 349 politic, or any other entity having authority to levy and
 350 collect taxes shall expire 5 years after the date the tax is
 351 assessed or becomes delinquent, whichever is later. No action
 352 may be begun to collect any tax after the expiration of the lien
 353 securing the payment of the tax.

354 (b) Any tax lien granted by law to the state or any of its
 355 political subdivisions for any tax enumerated in s. 72.011 or
 356 any tax lien imposed under s. 196.161 shall expire 20 years
 357 after the last date the tax may be assessed, after the tax
 358 becomes delinquent, or after the filing of a tax warrant,
 359 whichever is later. An action to collect any tax enumerated in
 360 s. 72.011 may not be commenced after the expiration of the lien
 361 securing the payment of the tax.

362 Section 4. Subsection (1) of section 202.125, Florida
 363 Statutes, is amended to read:

364 202.125 Sales of communications services; specified

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365 exemptions.--

366 (1) The separately stated sales price of communications
 367 services sold to residential households is exempt from the tax
 368 imposed by s. 202.12. This exemption shall not apply to any
 369 residence that constitutes all or part of a transient public
 370 lodging establishment as defined in chapter 509, any mobile
 371 communications service, any cable service, or any direct-to-home
 372 satellite service.

373 Section 5. Subsections (1) and (3) of section 212.07,
 374 Florida Statutes, are amended to read:

375 212.07 Sales, storage, use tax; tax added to purchase
 376 price; dealer not to absorb; liability of purchasers who cannot
 377 prove payment of the tax; penalties; general exemptions.--

378 (1) (a) The privilege tax herein levied measured by retail
 379 sales shall be collected by the dealers from the purchaser or
 380 consumer.

381 (b) A resale must be in strict compliance with s. 212.18
 382 and the rules and regulations, and any dealer who makes a sale
 383 for resale which is not in strict compliance with s. 212.18 and
 384 the rules and regulations shall himself or herself be liable for
 385 and pay the tax. Any dealer who makes a sale for resale shall
 386 document the exempt nature of the transaction, as established by
 387 rules promulgated by the department, by retaining a copy of the
 388 purchaser's resale certificate. In lieu of maintaining a copy of
 389 the certificate, a dealer may document, prior to the time of
 390 sale, an authorization number provided telephonically or
 391 electronically by the department, or by such other means
 392 established by rule of the department. The dealer may rely on a

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393 resale certificate issued pursuant to s. 212.18(3)(d) ~~s.~~
 394 ~~212.18(3)(e)~~, valid at the time of receipt from the purchaser,
 395 without seeking annual verification of the resale certificate if
 396 the dealer makes recurring sales to a purchaser in the normal
 397 course of business on a continual basis. For purposes of this
 398 paragraph, "recurring sales to a purchaser in the normal course
 399 of business" refers to a sale in which the dealer extends credit
 400 to the purchaser and records the debt as an account receivable,
 401 or in which the dealer sells to a purchaser who has an
 402 established cash or C.O.D. account, similar to an open credit
 403 account. For purposes of this paragraph, purchases are made from
 404 a selling dealer on a continual basis if the selling dealer
 405 makes, in the normal course of business, sales to the purchaser
 406 no less frequently than once in every 12-month period. A dealer
 407 may, through the informal protest provided for in s. 213.21 and
 408 the rules of the Department of Revenue, provide the department
 409 with evidence of the exempt status of a sale. Consumer
 410 certificates of exemption executed by those exempt entities that
 411 were registered with the department at the time of sale, resale
 412 certificates provided by purchasers who were active dealers at
 413 the time of sale, and verification by the department of a
 414 purchaser's active dealer status at the time of sale in lieu of
 415 a resale certificate shall be accepted by the department when
 416 submitted during the protest period, but may not be accepted in
 417 any proceeding under chapter 120 or any circuit court action
 418 instituted under chapter 72.

419 (c) Unless the purchaser of tangible personal property
 420 that is incorporated into tangible personal property

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421 manufactured, produced, compounded, processed, or fabricated for
 422 one's own use and subject to the tax imposed under s.
 423 212.06(1) (b) or is purchased for export under s. 212.06(5) (a)1.
 424 extends a certificate in compliance with the rules of the
 425 department, the dealer shall himself or herself be liable for
 426 and pay the tax.

427 (3) (a) A ~~Any~~ dealer who fails, neglects, or refuses to
 428 collect the tax or fees imposed under this chapter ~~herein~~
 429 ~~provided, either~~ by himself or herself or through the dealer's
 430 agents or employees, ~~is,~~ in addition to ~~the penalty of~~ being
 431 liable for and paying the tax ~~himself or herself,~~ commits guilty
 432 ~~of~~ a misdemeanor of the first degree, punishable as provided in
 433 s. 775.082 or s. 775.083.

434 (b) A dealer who willfully fails to collect a tax or fees
 435 after the department provides notice of the duty to collect the
 436 tax or fees is liable for a specific penalty of 100 percent of
 437 the uncollected tax or fees. This penalty is in addition to any
 438 other penalty that may be imposed by law. A dealer who willfully
 439 fails to collect taxes or fees totaling:

440 1. Less than \$300:
 441 a. For a first offense commits a misdemeanor of the second
 442 degree, punishable as provided in s. 775.082 or s. 775.083.

443 b. For the second offense commits a misdemeanor of the
 444 first degree, punishable as provided in s. 775.082 or s.
 445 775.083.

446 c. For the third and subsequent offenses commits a felony
 447 of the third degree, punishable as provided in s. 775.082, s.
 448 775.083, or s. 775.084.

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449 2. Three hundred dollars or more, but less than \$20,000,
 450 commits a felony of the third degree, punishable as provided in
 451 s. 775.082, s. 775.083, or s. 775.084.

452 3. Twenty thousand dollars or more, but less than
 453 \$100,000, commits a felony of the second degree, punishable as
 454 provided in s. 775.082, s. 775.083, or s. 775.084.

455 4. One hundred thousand dollars or more, commits a felony
 456 of the first degree, punishable as provided in s. 775.082, s.
 457 775.083, or s. 775.084.

458 (c) As used in this subsection, the term "willful" means a
 459 voluntary and intentional violation of a known legal duty.

460 (d) The department shall give written notice of the duty
 461 to collect taxes or fees to the dealer by personal service, by
 462 sending notice to the dealer's last known address by registered
 463 mail, or by both personal service and mail.

464 Section 6. Subsection (1) and paragraph (g) of subsection
 465 (5) of section 212.08, Florida Statutes, are amended to read:

466 212.08 Sales, rental, use, consumption, distribution, and
 467 storage tax; specified exemptions.--The sale at retail, the
 468 rental, the use, the consumption, the distribution, and the
 469 storage to be used or consumed in this state of the following
 470 are hereby specifically exempt from the tax imposed by this
 471 chapter.

472 (1) EXEMPTIONS; GENERAL GROCERIES.--

473 (a) Food products for human consumption are exempt from
 474 the tax imposed by this chapter.

475 (b) For the purpose of this chapter, as used in this
 476 subsection, the term "food products" means edible commodities,

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477 whether processed, cooked, raw, canned, or in any other form,
 478 which are generally regarded as food. This includes, but is not
 479 limited to, all of the following:

480 1. Cereals and cereal products, baked goods,
 481 oleomargarine, meat and meat products, fish and seafood
 482 products, frozen foods and dinners, poultry, eggs and egg
 483 products, vegetables and vegetable products, fruit and fruit
 484 products, spices, salt, sugar and sugar products, milk and dairy
 485 products, and products intended to be mixed with milk.

486 2. Natural fruit or vegetable juices or their concentrates
 487 or reconstituted natural concentrated fruit or vegetable juices,
 488 whether frozen or unfrozen, dehydrated, powdered, granulated,
 489 sweetened or unsweetened, seasoned with salt or spice, or
 490 unseasoned; coffee, coffee substitutes, or cocoa; and tea,
 491 unless it is sold in a liquid form.

492 3. Bakery products sold by bakeries, pastry shops, or like
 493 establishments that do not have eating facilities.

494 (c) The exemption provided by this subsection does not
 495 apply:

496 1. When the food products are sold as meals for
 497 consumption on or off the premises of the dealer.

498 2. When the food products are furnished, prepared, or
 499 served for consumption at tables, chairs, or counters or from
 500 trays, glasses, dishes, or other tableware, whether provided by
 501 the dealer or by a person with whom the dealer contracts to
 502 furnish, prepare, or serve food products to others.

503 3. When the food products are ordinarily sold for
 504 immediate consumption on the seller's premises or near a

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505 location at which parking facilities are provided primarily for
 506 the use of patrons in consuming the products purchased at the
 507 location, even though such products are sold on a "take out" or
 508 "to go" order and are actually packaged or wrapped and taken
 509 from the premises of the dealer.

510 4. To sandwiches sold ready for immediate consumption on
 511 or off the seller's premises.

512 5. When the food products are sold ready for immediate
 513 consumption within a place, the entrance to which is subject to
 514 an admission charge.

515 6. When the food products are sold as hot prepared food
 516 products.

517 7. To soft drinks, which include, but are not limited to,
 518 any nonalcoholic beverage, any preparation or beverage commonly
 519 referred to as a "soft drink," or any noncarbonated drink made
 520 from milk derivatives or tea, when sold in cans or similar
 521 containers.

522 8. To ice cream, frozen yogurt, and similar frozen dairy
 523 or nondairy products in cones, small cups, or pints, popsicles,
 524 frozen fruit bars, or other novelty items, whether or not sold
 525 separately.

526 9. To food prepared, whether on or off the premises, and
 527 sold for immediate consumption. This does not apply to food
 528 prepared off the premises and sold in the original sealed
 529 container, or the slicing of products into smaller portions.

530 10. When the food products are sold through a vending
 531 machine, pushcart, motor vehicle, or any other form of vehicle.

532 11. To candy and any similar product regarded as candy or

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533 confection, based on its normal use, as indicated on the label
 534 or advertising thereof.

535 12. To bakery products sold by bakeries, pastry shops, or
 536 like establishments that have eating facilities, except when
 537 sold for consumption off the seller's premises.

538 13. When food products are served, prepared, or sold in or
 539 by restaurants, lunch counters, cafeterias, hotels, taverns, or
 540 other like places of business.

541 (d) As used in this subsection, the term:

542 1. "For consumption off the seller's premises" means that
 543 the food or drink is intended by the customer to be consumed at
 544 a place away from the dealer's premises.

545 2. "For consumption on the seller's premises" means that
 546 the food or drink sold may be immediately consumed on the
 547 premises where the dealer conducts his or her business. In
 548 determining whether an item of food is sold for immediate
 549 consumption, there shall be considered the customary consumption
 550 practices prevailing at the selling facility.

551 3. "Premises" shall be construed broadly, and means, but
 552 is not limited to, the lobby, aisle, or auditorium of a theater;
 553 the seating, aisle, or parking area of an arena, rink, or
 554 stadium; or the parking area of a drive-in or outdoor theater.
 555 The premises of a caterer with respect to catered meals or
 556 beverages shall be the place where such meals or beverages are
 557 served.

558 4. "Hot prepared food products" means those products,
 559 items, or components which have been prepared for sale in a
 560 heated condition and which are sold at any temperature that is

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561 higher than the air temperature of the room or place where they
 562 are sold. "Hot prepared food products," for the purposes of this
 563 subsection, includes a combination of hot and cold food items or
 564 components where a single price has been established for the
 565 combination and the food products are sold in such combination,
 566 such as a hot meal, a hot specialty dish or serving, or a hot
 567 sandwich or hot pizza, including cold components or side items.

568 (e)1. Food or drinks not exempt under paragraphs (a), (b),
 569 (c), and (d) shall be exempt, notwithstanding those paragraphs,
 570 when purchased with food coupons or Special Supplemental Food
 571 Program for Women, Infants, and Children vouchers issued under
 572 authority of federal law.

573 2. This paragraph is effective only while federal law
 574 prohibits a state's participation in the federal food coupon
 575 program or Special Supplemental Food Program for Women, Infants,
 576 and Children if there is an official determination that state or
 577 local sales taxes are collected within that state on purchases
 578 of food or drinks with such coupons.

579 3. This paragraph shall not apply to any food or drinks on
 580 which federal law shall permit sales taxes without penalty, such
 581 as termination of the state's participation.

582 (f) The application of the tax on a package that contains
 583 exempt food products and taxable nonfood products depends upon
 584 the essential character of the complete package.

585 1. If the taxable items represent more than 25 percent of
 586 the cost of the complete package and a single charge is made,
 587 the entire sales price of the package is taxable. If the taxable
 588 items are separately stated, the separate charge for the taxable

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589 items is subject to tax.

590 2. If the taxable items represent 25 percent or less of

591 the cost of the complete package and a single charge is made,

592 the entire sales price of the package is exempt from tax. The

593 person preparing the package is liable for the tax on the cost

594 of the taxable items going into the complete package. If the

595 taxable items are separately stated, the separate charge is

596 subject to tax.

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

598 (g) Building materials used in the rehabilitation of real

599 property located in an enterprise zone.--

600 1. Building materials used in the rehabilitation of real

601 property located in an enterprise zone shall be exempt from the

602 tax imposed by this chapter upon an affirmative showing to the

603 satisfaction of the department that the items have been used for

604 the rehabilitation of real property located in an enterprise

605 zone. Except as provided in subparagraph 2., this exemption

606 inures to the owner, lessee, or lessor at the time of the

607 ~~rehabilitated~~ real property is rehabilitated, but located in an

608 ~~enterprise zone~~ only through a refund of previously paid taxes.

609 To receive a refund pursuant to this paragraph, the owner,

610 lessee, or lessor of the rehabilitated real property ~~located in~~

611 ~~an enterprise zone~~ must file an application under oath with the

612 governing body or enterprise zone development agency having

613 jurisdiction over the enterprise zone where the business is

614 located, as applicable. A single application for a refund may be

615 submitted for multiple, contiguous parcels that were part of a

616 single parcel that was divided as part of the rehabilitation of

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617 the property. All other requirements of this paragraph apply to
 618 each parcel on an individual basis. The application must
 619 include, which includes:
 620 a. The name and address of the person claiming the refund.
 621 b. An address and assessment roll parcel number of the
 622 rehabilitated real property ~~in an enterprise zone~~ for which a
 623 refund of previously paid taxes is being sought.
 624 c. A description of the improvements made to accomplish
 625 the rehabilitation of the real property.
 626 d. A copy of a valid ~~the~~ building permit issued by the
 627 county or municipal building department for the rehabilitation
 628 of the real property.
 629 e. A sworn statement, under ~~the~~ penalty of perjury, from
 630 the general contractor licensed in this state with whom the
 631 applicant contracted to make the improvements necessary to
 632 rehabilitate ~~accomplish the rehabilitation of~~ the real property,
 633 which ~~statement~~ lists the building materials used to
 634 rehabilitate ~~in the rehabilitation of~~ the real property, the
 635 actual cost of the building materials, and the amount of sales
 636 tax paid in this state on the building materials. If ~~In the~~
 637 ~~event that~~ a general contractor has not been used, the applicant
 638 shall provide this information in a sworn statement, under ~~the~~
 639 penalty of perjury. Copies of the invoices which evidence the
 640 purchase of the building materials used in the ~~such~~
 641 rehabilitation and the payment of sales tax on the building
 642 materials shall be attached to the sworn statement ~~provided by~~
 643 ~~the general contractor or by the applicant~~. Unless the actual
 644 cost of building materials used in the rehabilitation of real

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645 property and the payment of sales taxes ~~due thereon~~ is
 646 documented by a general contractor or by the applicant in this
 647 manner, the cost of the ~~such~~ building materials shall be an
 648 amount equal to 40 percent of the increase in assessed value for
 649 ad valorem tax purposes.

650 f. The identifying number assigned pursuant to s. 290.0065
 651 to the enterprise zone in which the rehabilitated real property
 652 is located.

653 g. A certification by the local building code inspector
 654 that the improvements necessary to rehabilitate ~~accomplish the~~
 655 ~~rehabilitation of~~ the real property are substantially completed.

656 h. A statement of whether the business is a small business
 657 as defined by s. 288.703(1).

658 i. If applicable, the name and address of each permanent
 659 employee of the business, including, for each employee who is a
 660 resident of an enterprise zone, the identifying number assigned
 661 pursuant to s. 290.0065 to the enterprise zone in which the
 662 employee resides.

663 2. This exemption inures to a municipality ~~city~~, county,
 664 other governmental unit or agency, or nonprofit community-based
 665 organization through a refund of previously paid taxes if the
 666 building materials used in the rehabilitation of real property
 667 located in an enterprise zone are paid for from the funds of a
 668 community development block grant, State Housing Initiatives
 669 Partnership Program, or similar grant or loan program. To
 670 receive a refund ~~pursuant to this paragraph~~, a municipality
 671 ~~city~~, county, other governmental unit or agency, or nonprofit
 672 community-based organization must file an application that ~~which~~

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673 | includes the same information required ~~to be provided~~ in
 674 | subparagraph 1. ~~by an owner, lessee, or lessor of rehabilitated~~
 675 | ~~real property.~~ In addition, the application must include a sworn
 676 | statement signed by the chief executive officer of the
 677 | municipality ~~city,~~ county, other governmental unit or agency, or
 678 | nonprofit community-based organization seeking a refund which
 679 | states that the building materials for which a refund is sought
 680 | were funded by ~~paid for from the funds of~~ a community
 681 | development block grant, State Housing Initiatives Partnership
 682 | Program, or similar grant or loan program.

683 | 3. Within 10 working days after receipt of an application,
 684 | the governing body or enterprise zone development agency shall
 685 | review the application to determine if it contains all the
 686 | information required under ~~pursuant to~~ subparagraph 1. or
 687 | subparagraph 2. and meets the criteria set out in this
 688 | paragraph. The governing body or agency shall certify all
 689 | applications that contain the required information ~~required~~
 690 | ~~pursuant to subparagraph 1. or subparagraph 2.~~ and are ~~meet the~~
 691 | ~~criteria set out in this paragraph as~~ eligible to receive a
 692 | refund. If applicable, the governing body or agency shall also
 693 | certify if 20 percent of the employees of the business are
 694 | residents of an enterprise zone, excluding temporary and part-
 695 | time employees. The certification must ~~shall~~ be in writing, and
 696 | a copy of the certification shall be transmitted to the
 697 | executive director of the Department of Revenue. The applicant
 698 | is ~~shall be~~ responsible for forwarding a certified application
 699 | to the department within the time specified in subparagraph 4.

700 | 4. An application for a refund ~~pursuant to this paragraph~~

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701 must be submitted to the department within 6 months after the
 702 rehabilitation of the property is deemed to be substantially
 703 completed by the local building code inspector or by November 1
 704 ~~September 1~~ after the rehabilitated property is first subject to
 705 assessment.

706 5. Only ~~Not more than~~ one exemption through a refund of
 707 previously paid taxes for the rehabilitation of real property is
 708 ~~shall be~~ permitted for any single parcel of property unless
 709 there is a change in ownership, a new lessor, or a new lessee of
 710 the real property. A ~~No~~ refund may not ~~shall~~ be granted ~~pursuant~~
 711 ~~to this paragraph~~ unless the amount to be refunded exceeds \$500.
 712 A ~~No~~ refund may not ~~granted pursuant to this paragraph shall~~
 713 exceed the lesser of 97 percent of the Florida sales or use tax
 714 paid on the cost of the building materials used in the
 715 rehabilitation of the real property as determined pursuant to
 716 sub-subparagraph 1.e. or \$5,000, or, if no less than 20 percent
 717 of the employees of the business are residents of an enterprise
 718 zone, excluding temporary and part-time employees, the amount of
 719 refund may ~~granted pursuant to this paragraph shall~~ not exceed
 720 the lesser of 97 percent of the sales tax paid on the cost of
 721 the ~~such~~ building materials or \$10,000. A refund ~~approved~~
 722 ~~pursuant to this paragraph~~ shall be made within 30 days after ~~of~~
 723 formal approval by the department of the application for the
 724 refund. ~~This subparagraph shall apply retroactively to July 1,~~
 725 ~~2005.~~

726 6. The department shall adopt rules governing the manner
 727 and form of refund applications and may establish guidelines as
 728 to the requisites for an affirmative showing of qualification

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729 | for exemption under this paragraph.

730 | 7. The department shall deduct an amount equal to 10
 731 | percent of each refund granted under the provisions of this
 732 | paragraph from the amount transferred into the Local Government
 733 | Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 734 | for the county area in which the rehabilitated real property is
 735 | located and shall transfer that amount to the General Revenue
 736 | Fund.

737 | 8. For the purposes of the exemption provided in this
 738 | paragraph, the term:

739 | a. "Building materials" means tangible personal property
 740 | which becomes a component part of improvements to real property.

741 | b. "Real property" has the same meaning as provided in s.
 742 | 192.001(12).

743 | c. "Rehabilitation of real property" means the
 744 | reconstruction, renovation, restoration, rehabilitation,
 745 | construction, or expansion of improvements to real property.

746 | d. "Substantially completed" has the same meaning as
 747 | provided in s. 192.042(1).

748 | 9. This paragraph expires on the date specified in s.
 749 | 290.016 for the expiration of the Florida Enterprise Zone Act.

750 | Section 7. Paragraph (d) of subsection (2) of section
 751 | 212.12, Florida Statutes, is amended to read:

752 | 212.12 Dealer's credit for collecting tax; penalties for
 753 | noncompliance; powers of Department of Revenue in dealing with
 754 | delinquents; brackets applicable to taxable transactions;
 755 | records required.--

756 | (2)

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757 (d) A ~~Any~~ person who makes a false or fraudulent return
 758 with a willful intent to evade payment of any tax or fee imposed
 759 under this chapter is; ~~any person who, after the department's~~
 760 ~~delivery of a written notice to the person's last known address~~
 761 ~~specifically alerting the person of the requirement to register~~
 762 ~~the person's business as a dealer, intentionally fails to~~
 763 ~~register the business; and any person who, after the~~
 764 ~~department's delivery of a written notice to the person's last~~
 765 ~~known address specifically alerting the person of the~~
 766 ~~requirement to collect tax on specific transactions,~~
 767 ~~intentionally fails to collect such tax, shall, in addition to~~
 768 ~~the other penalties provided by law, be liable for a specific~~
 769 ~~penalty of 100 percent of any unreported or any uncollected tax~~
 770 ~~or fee. This penalty is in addition to any other penalty~~
 771 provided by law. A person who makes a false or fraudulent return
 772 with a willful intent to evade payment of taxes or fees
 773 totaling:

- 774 1. Less than \$300:
- 775 a. For a first offense commits a misdemeanor of the second
 776 degree, punishable as provided in s. 775.082 or s. 775.083.
- 777 b. For the second offense commits a misdemeanor of the
 778 first degree, punishable as provided in s. 775.082 or s.
 779 775.083.
- 780 c. For the third and subsequent offenses commits a felony
 781 of the third degree, punishable as provided in s. 775.082, s.
 782 775.083, or s. 775.084.
- 783 2. Three hundred dollars or more, but less than \$20,000,
 784 commits a felony of the third degree, punishable as provided in

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785 s. 775.082, s. 775.083, or s. 775.084.

786 3. Twenty thousand dollars or more, but less than
 787 \$100,000, commits a felony of the second degree, punishable as
 788 provided in s. 775.082, s. 775.083, or s. 775.084.

789 4. One hundred thousand dollars or more, commits a felony
 790 of the first degree, punishable as provided in s. 775.082, s.
 791 775.083, or s. 775.084. and, upon conviction, for fine and
 792 punishment as provided in s. 775.082, s. 775.083, or s. 775.084.
 793 ~~Delivery of written notice may be made by certified mail, or by~~
 794 ~~the use of such other method as is documented as being necessary~~
 795 ~~and reasonable under the circumstances. The civil and criminal~~
 796 ~~penalties imposed herein for failure to comply with a written~~
 797 ~~notice alerting the person of the requirement to register the~~
 798 ~~person's business as a dealer or to collect tax on specific~~
 799 ~~transactions shall not apply if the person timely files a~~
 800 ~~written challenge to such notice in accordance with procedures~~
 801 ~~established by the department by rule or the notice fails to~~
 802 ~~clearly advise that failure to comply with or timely challenge~~
 803 ~~the notice will result in the imposition of the civil and~~
 804 ~~criminal penalties imposed herein.~~

805 ~~1. If the total amount of unreported or uncollected taxes~~
 806 ~~or fees is less than \$300, the first offense resulting in~~
 807 ~~conviction is a misdemeanor of the second degree, the second~~
 808 ~~offense resulting in conviction is a misdemeanor of the first~~
 809 ~~degree, and the third and all subsequent offenses resulting in~~
 810 ~~conviction is a misdemeanor of the first degree, and the third~~
 811 ~~and all subsequent offenses resulting in conviction are felonies~~
 812 ~~of the third degree.~~

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813 ~~2. If the total amount of unreported or uncollected taxes~~
 814 ~~or fees is \$300 or more but less than \$20,000, the offense is a~~
 815 ~~felony of the third degree.~~

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

819 ~~4. If the total amount of unreported or uncollected taxes~~
 820 ~~or fees is \$100,000 or more, the offense is a felony of the~~
 821 ~~first degree.~~

822 Section 8. Subsection (3) of section 212.18, Florida
 823 Statutes, is amended to read:

824 212.18 Administration of law; registration of dealers;
 825 rules.--

826 (3) (a) Every person desiring to engage in or conduct
 827 business in this state as a dealer, ~~as defined in this chapter,~~
 828 or to lease, rent, or let or grant licenses in living quarters
 829 or sleeping or housekeeping accommodations in hotels, apartment
 830 houses, roominghouses, or tourist or trailer camps that are
 831 subject to tax under s. 212.03, or to lease, rent, or let or
 832 grant licenses in real property, ~~as defined in this chapter,~~ and
 833 every person who sells or receives anything of value by way of
 834 admissions, must file with the department an application for a
 835 certificate of registration for each place of business. The
 836 application must include, ~~showing~~ the names of the persons who
 837 have interests in the ~~such~~ business and their residences, the
 838 address of the business, and ~~such~~ other data reasonably required
 839 by ~~as~~ the department ~~may reasonably require~~. However, owners and
 840 operators of vending machines or newspaper rack machines are

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841 required to obtain only one certificate of registration for each
 842 county in which such machines are located. The department, by
 843 rule, may authorize a dealer that uses independent sellers to
 844 sell its merchandise to remit tax on the retail sales price
 845 charged to the ultimate consumer in lieu of having the
 846 independent seller register as a dealer and remit the tax. The
 847 department may appoint the county tax collector as the
 848 department's agent to accept applications for registrations. The
 849 application must be made to the department before the person,
 850 firm, copartnership, or corporation may engage in such business,
 851 and it must be accompanied by a registration fee of \$5. However,
 852 a registration fee is not required to accompany an application
 853 to engage in or conduct business to make mail order sales. The
 854 department may waive the registration fee for applications
 855 submitted through the department's Internet registration
 856 process.

857 (b) The department, upon receipt of such application,
 858 shall ~~will~~ grant to the applicant a separate certificate of
 859 registration for each place of business, which certificate may
 860 be canceled by the department or its designated assistants for
 861 any failure by the certificateholder to comply with any of the
 862 provisions of this chapter. The certificate is not assignable
 863 and is valid only for the person, firm, copartnership, or
 864 corporation to which issued. The certificate must be placed in a
 865 conspicuous place in the business or businesses for which it is
 866 issued and must be displayed at all times. Except as provided in
 867 this subsection, a ~~no~~ person may not ~~shall~~ engage in business as
 868 a dealer or in leasing, renting, or letting of or granting

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869 licenses in living quarters or sleeping or housekeeping
 870 accommodations in hotels, apartment houses, roominghouses,
 871 tourist or trailer camps, or real property or ~~as hereinbefore~~
 872 ~~defined, nor shall any person~~ sell or receive anything of value
 873 by way of admissions, without a valid ~~first having obtained such~~
 874 ~~a certificate. A or after such certificate has been canceled; no~~
 875 ~~person~~ may not ~~shall~~ receive a ~~any~~ license from any authority
 876 within the state to engage in any such business without a valid
 877 ~~first having obtained such a certificate or after such~~
 878 ~~certificate has been canceled. A person may not engage~~ The
 879 ~~engaging~~ in the business of selling or leasing tangible personal
 880 property or services or as a dealer; engage, ~~as defined in this~~
 881 ~~chapter, or the engaging~~ in leasing, renting, or letting of or
 882 granting licenses in living quarters or sleeping or housekeeping
 883 accommodations in hotels, apartment houses, roominghouses, or
 884 tourist or trailer camps that are taxable under this chapter, or
 885 real property; ~~or~~ engage ~~the engaging~~ in the business of
 886 selling or receiving anything of value by way of admissions,
 887 without a valid ~~such certificate first being obtained or after~~
 888 ~~such certificate has been canceled by the department, is~~
 889 ~~prohibited.~~

890 (c)1. A ~~The failure or refusal of any person who engages~~
 891 in acts requiring registration under this subsection and who
 892 fails or refuses to register, commits, firm, copartnership, or
 893 corporation to so qualify when required hereunder is a
 894 misdemeanor of the first degree, punishable as provided in s.
 895 775.082 or s. 775.083. Such acts are, ~~or~~ subject to injunctive
 896 proceedings as provided by law. A person who engages in acts

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897 requiring registration and who fails or refuses to register is
 898 also subject ~~Such failure or refusal also subjects the offender~~
 899 to a \$100 initial registration fee in lieu of the \$5
 900 registration fee required by ~~authorized in~~ paragraph (a).
 901 However, the department may waive the increase in the
 902 registration fee if it finds ~~is determined by the department~~
 903 that the failure to register was due to reasonable cause and not
 904 to willful negligence, willful neglect, or fraud.

905 2. A person who willfully fails to register after the
 906 department provides notice of the duty to register as a dealer
 907 commits a felony of the third degree, punishable as provided in
 908 s. 775.082, s. 775.083, or s. 775.084.

909 a. As used in this subsection, the term "willful" or
 910 means a voluntary, intentional violation of a known legal duty.

911 b. The department shall give written notice of the duty to
 912 register to the person by personal service, by sending notice by
 913 registered mail to the person's last known address, or by
 914 personal service and mail.

915 (d)-(e) In addition to the certificate of registration, the
 916 department shall provide to each newly registered dealer an
 917 initial resale certificate that will be valid for the remainder
 918 of the period of issuance. The department shall provide each
 919 active dealer with an annual resale certificate. For purposes of
 920 this section, "active dealer" means a person who is currently
 921 registered with the department and who is required to file at
 922 least once during each applicable reporting period.

923 (e)-(d) The department may revoke a ~~any~~ dealer's
 924 certificate of registration if ~~when~~ the dealer fails to comply

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925 with this chapter. Prior to revocation of a dealer's certificate
 926 of registration, the department must schedule an informal
 927 conference at which the dealer may present evidence regarding
 928 the department's intended revocation or enter into a compliance
 929 agreement with the department. The department must notify the
 930 dealer of its intended action and the time, place, and date of
 931 the scheduled informal conference by written notification sent
 932 by United States mail to the dealer's last known address of
 933 record furnished by the dealer on a form prescribed by the
 934 department. The dealer is required to attend the informal
 935 conference and present evidence refuting the department's
 936 intended revocation or enter into a compliance agreement with
 937 the department which resolves the dealer's failure to comply
 938 with this chapter. The department shall issue an administrative
 939 complaint under s. 120.60 if the dealer fails to attend the
 940 department's informal conference, fails to enter into a
 941 compliance agreement with the department resolving the dealer's
 942 noncompliance with this chapter, or fails to comply with the
 943 executed compliance agreement.

944 (f)~~(e)~~ As used in this paragraph, the term "exhibitor"
 945 means a person who enters into an agreement authorizing the
 946 display of tangible personal property or services at a
 947 convention or a trade show. The following provisions apply to
 948 the registration of exhibitors as dealers under this chapter:

- 949 1. An exhibitor whose agreement prohibits the sale of
- 950 tangible personal property or services subject to the tax
- 951 imposed in this chapter is not required to register as a dealer.
- 952 2. An exhibitor whose agreement provides for the sale at

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953 wholesale only of tangible personal property or services subject
 954 to the tax imposed in this chapter must obtain a resale
 955 certificate from the purchasing dealer but is not required to
 956 register as a dealer.

957 3. An exhibitor whose agreement authorizes the retail sale
 958 of tangible personal property or services subject to the tax
 959 imposed in this chapter must register as a dealer and collect
 960 the tax imposed under this chapter on such sales.

961 4. Any exhibitor who makes a mail order sale pursuant to
 962 s. 212.0596 must register as a dealer.

963
 964 Any person who conducts a convention or a trade show must make
 965 their exhibitor's agreements available to the department for
 966 inspection and copying.

967 Section 9. Effective upon this act becoming a law and
 968 operating retroactively to July 1, 2008, paragraph (y) of
 969 subsection (8) of section 213.053, Florida Statutes, is amended
 970 to read:

971 213.053 Confidentiality and information sharing.--

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

974 (y) Information relative to ss. 212.08(7)(ccc) and 220.192
 975 to the Florida Energy and Climate Commission ~~Department of~~
 976 ~~Environmental Protection~~ for use in the conduct of its official
 977 business.

978
 979 Disclosure of information under this subsection shall be
 980 pursuant to a written agreement between the executive director

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981 and the agency. Such agencies, governmental or nongovernmental,
 982 shall be bound by the same requirements of confidentiality as
 983 the Department of Revenue. Breach of confidentiality is a
 984 misdemeanor of the first degree, punishable as provided by s.
 985 775.082 or s. 775.083.

986 Section 10. Effective July 1, 2009, subsection (5) and
 987 paragraph (d) of subsection (8) of section 213.053, Florida
 988 Statutes, are amended, paragraph (z) is added to subsection (8)
 989 of that section, and subsection (19) is added to that section,
 990 to read:

991 213.053 Confidentiality and information sharing.--

992 (5) This section does not prohibit ~~Nothing contained in~~
 993 ~~this section shall prevent~~ the department from:

994 (a) Publishing statistics so classified as to prevent the
 995 identification of particular accounts, reports, declarations, or
 996 returns; or

997 (b) Using telephones, electronic mail, facsimile machines,
 998 or other electronic means to:

999 1. Distribute information relating to changes in law, tax
 1000 rates, or interest rates, or other information that is not
 1001 specific to a particular taxpayer;

1002 2. Remind taxpayers of due dates;

1003 3. Respond to a taxpayer by electronic mail to an
 1004 electronic mail address that does not support encryption if the
 1005 use of that address is authorized by the taxpayer; or

1006 4. Notify taxpayers to contact the department. ~~Disclosing~~
 1007 ~~to the Chief Financial Officer the names and addresses of those~~
 1008 ~~taxpayers who have claimed an exemption pursuant to former s.~~

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1009 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~
 1010 (8) Notwithstanding any other provision of this section,
 1011 the department may provide:
 1012 (d) Names, addresses, ~~and~~ sales tax registration
 1013 information, and information relating to s. 213.50 to the
 1014 Division of Hotels and Restaurants of the Department of Business
 1015 and Professional Regulation in the conduct of its official
 1016 duties.
 1017 (z) Taxpayer names and identification numbers for the
 1018 purposes of information-sharing agreements with financial
 1019 institutions pursuant to s. 213.0532.
 1020
 1021 Disclosure of information under this subsection shall be
 1022 pursuant to a written agreement between the executive director
 1023 and the agency. Such agencies, governmental or nongovernmental,
 1024 shall be bound by the same requirements of confidentiality as
 1025 the Department of Revenue. Breach of confidentiality is a
 1026 misdemeanor of the first degree, punishable as provided by s.
 1027 775.082 or s. 775.083.
 1028 (19) (a) The department may publish a list of taxpayers
 1029 against whom it has filed a warrant or judgment lien
 1030 certificate. The list shall include the name and address of each
 1031 taxpayer; the amounts and types of delinquent taxes, fees or
 1032 surcharges, penalties, or interest; and the employer
 1033 identification number or other taxpayer identification number.
 1034 (b) The department shall update the list at least monthly
 1035 to reflect payments for resolution of deficiencies and to
 1036 otherwise add or remove taxpayers from the list.

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1037 (c) The department may adopt rules to administer this
 1038 subsection.

1039 Section 11. Effective July 1, 2009, section 213.0532,
 1040 Florida Statutes, is created to read:

1041 213.0532 Information-sharing agreements with financial
 1042 institutions.--

1043 (1) As used in this section, the term:

1044 (a) "Financial institution" means:

1045 1. A depository institution as defined in 12 U.S.C. s.
 1046 1813(c);

1047 2. An institution-affiliated party as defined in 12 U.S.C.
 1048 s. 1813(u);

1049 3. Any federal credit union or state credit union as
 1050 defined in 12. U.S.C. s. 1752, including an institution-
 1051 affiliated party of such credit union as defined in 12 U.S.C. s.
 1052 1786(r); and

1053 4. Any benefit association, insurance company, safe-
 1054 deposit company, money market mutual fund, or similar entity
 1055 authorized to do business in this state.

1056 (b) "Account" means a demand deposit account, checking or
 1057 negotiable withdrawal order account, savings account, time
 1058 deposit account, or money-market mutual fund account.

1059 (c) "Department" means the Department of Revenue.

1060 (d) "Obligor" means any person whose property the
 1061 department has issued a warrant or filed a judgment lien
 1062 certificate.

1063 (e) "Person" has the same means as in s. 212.02.

1064 (2) The department shall request information and

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1065 assistance from a financial institution as necessary to enforce
 1066 the tax laws of the state. Pursuant to such purpose, financial
 1067 institutions doing business in the state and having deposits of
 1068 at least \$50 million shall enter into agreements with the
 1069 department to develop and operate a data match system, using an
 1070 automated data exchange to the maximum extent feasible, in which
 1071 the financial institution must provide for each calendar quarter
 1072 the name, record address, social security number or other
 1073 taxpayer identification number, average daily account balance,
 1074 and other identifying information for:

1075 (a) Each obligor who maintains an account at the financial
 1076 institution as identified to the institution by the department
 1077 by name and social security number or other taxpayer
 1078 identification number; or

1079 (b) At the financial institution's option, each person who
 1080 maintains an account at the institution.

1081
 1082 The department is also authorized to enter into agreements to
 1083 operate an automated data exchange with financial institutions
 1084 having deposits that do not exceed \$50 million. The department
 1085 shall use the information received pursuant to this section only
 1086 for the purpose of enforcing the collection of taxes and fees
 1087 administered by the department.

1088 (3) The department shall, to the extent possible and in
 1089 compliance with state and federal law, administer this section
 1090 in conjunction with s. 409.25657 in order to avoid duplication
 1091 and reduce the burden on financial institutions.

1092 (4) The department shall pay a reasonable fee to the

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1093 financial institution for conducting the date match provided for
 1094 in this section, which may not exceed actual costs incurred by
 1095 the financial institution.

1096 (5) A financial institution is not required to provide
 1097 notice to its customers and is not liable to any person for:

1098 (a) Disclosure to the department of any information
 1099 required under this section.

1100 (b) Encumbering or surrendering any assets held by the
 1101 financial institution in response to a notice of lien or levy
 1102 issued by the department.

1103 (c) Disclosing any information in connection with a data
 1104 match.

1105 (d) Any other action taken in good faith to comply with
 1106 the requirements of this section.

1107 (6) Any financial records obtained pursuant to this
 1108 section may be disclosed only for the purpose of, and to the
 1109 extent necessary to administer and enforce, the tax laws of this
 1110 state.

1111 (7) The department may adopt rules establishing the
 1112 procedures and requirements for conducting automated data
 1113 matches with financial institutions under this section.

1114 Section 12. Effective July 1, 2009, section 213.25,
 1115 Florida Statutes, is amended to read:

1116 213.25 Refunds; credits; right of setoff.--~~If In any~~
 1117 ~~instance that a taxpayer has a tax refund or tax credit is due~~
 1118 ~~to a taxpayer for an overpayment of taxes assessed under any of~~
 1119 ~~the chapters specified in s. 72.011(1), the department may~~
 1120 reduce the ~~such~~ refund or credit to the extent of any billings

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1121 not subject to protest under s. 213.21 or chapter 443 for ~~the~~
 1122 ~~same or any other~~ tax owed by the ~~same~~ taxpayer.

1123 Section 13. Effective July 1, 2009, section 213.50,
 1124 Florida Statutes, is amended to read:

1125 213.50 Failure to comply; revocation of corporate charter
 1126 or hotel or restaurant license; refusal to reinstate charter or
 1127 hotel or restaurant license.--

1128 (1) Any corporation of this state which has an outstanding
 1129 tax warrant that has existed for more than 3 consecutive months
 1130 is subject to the revocation of its charter as provided in s.
 1131 607.1420.

1132 (2) A request for reinstatement of a corporate charter may
 1133 not be granted by the Division of Corporations of the Department
 1134 of State if an outstanding tax warrant has existed for that
 1135 corporation for more than 3 consecutive months.

1136 (3) The Department of Business and Professional Regulation
 1137 may revoke the hotel or restaurant license of a licenseholder if
 1138 a tax warrant has been outstanding against the licenseholder for
 1139 more than 3 months.

1140 (4) The Department of Business and Professional Regulation
 1141 may deny an application to renew the hotel or restaurant license
 1142 of a licenseholder if a tax warrant has been outstanding against
 1143 the licenseholder for more than 3 months.

1144 Section 14. Effective July 1, 2009, subsection (8) of
 1145 section 213.67, Florida Statutes, is amended to read:

1146 213.67 Garnishment.--

1147 (8) An action may not be brought to contest a notice of
 1148 intent to levy under chapter 120 or in circuit court if the

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1149 petition is postmarked or the action is filed more, later than
 1150 21 days after the date of receipt of the notice of intent to
 1151 levy.

1152 Section 15. Section 213.758, Florida Statutes, is created
 1153 to read:

1154 213.758 Transfer of tax liabilities.--

1155 (1) As used in this section, the term:

1156 (a) "Involuntary transfer" means a transfer of a business
 1157 or stock of goods made without the consent of the transferor,
 1158 including, but not limited to, a:

1159 1. Transfer that occurs due to the foreclosure of a
 1160 security interest issued to a person who is not an insider as
 1161 defined by s. 726.102;

1162 2. Transfer that results from eminent domain and
 1163 condemnation actions;

1164 3. Transfer pursuant to chapter 61, chapter 702, or the
 1165 United States Bankruptcy Code;

1166 4. Transfer to a financial institution, as defined in s.
 1167 655.005, if the transfer is made to satisfy the transferor's
 1168 debt to the financial institution; or

1169 5. Transfer to a third party to the extent that the
 1170 proceeds are used to satisfy the transferor's indebtedness to a
 1171 financial institution as defined in s. 655.005. If the third
 1172 party receives assets worth more than the indebtedness, the
 1173 transfer of the excess may not be deemed an involuntary
 1174 transfer.

1175 (b) "Transfer" means every mode, direct or indirect, with
 1176 or without consideration, of disposing of or parting with a

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1177 business or stock of goods, and includes, but is not limited to,
 1178 assigning, conveying, demising, gifting, granting, or selling.

1179 (2) A taxpayer who is liable for any tax, interest,
 1180 penalty, surcharge, or fee administered by the department in
 1181 accordance with chapter 443 or s. 72.011(1), excluding corporate
 1182 income tax, and who quits a business without the benefit of a
 1183 purchaser, successor, or assignee, or without transferring the
 1184 business or stock of goods to a transferee, must file a final
 1185 return and make full payment within 15 days after quitting the
 1186 business. A taxpayer who fails to file a final return and make
 1187 payment may not engage in any business in the state until the
 1188 final return has been filed and the all tax, interest, or
 1189 penalties due have been paid. The Department of Legal Affairs
 1190 may seek an injunction at the request of the department to
 1191 prevent further business activity until such tax, interest, or
 1192 penalties are paid. A temporary injunction enjoining further
 1193 business activity may be granted by a court without notice.

1194 (3) A taxpayer who is liable for taxes, interest, or
 1195 penalties levied under chapter 443 or any of the chapters
 1196 specified in s. 213.05, excluding corporate income tax, who
 1197 transfers the taxpayer's business or stock of goods, must file a
 1198 final return and make full payment within 15 days after the date
 1199 of transfer.

1200 (4) (a) A transferee, or a group of transferees acting in
 1201 concert, of more than 50 percent of a business or stock of goods
 1202 is liable for any tax, interest, or penalties owed by the
 1203 transferor unless:

1204 1. The transferor provides a receipt or certificate from

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1205 the department to the transferee showing that the transferor is
 1206 not liable for taxes, interest, or penalties from the operation
 1207 of the business; and

1208 2. The department finds that the transferor is not liable
 1209 for taxes, interest, or penalties after an audit of the
 1210 transferor's books and records. The audit may be requested by
 1211 the transferee or the transferor. The department may charge a
 1212 fee for the cost of the audit if it has not issued a notice of
 1213 intent to audit by the time the request for the audit is
 1214 received.

1215 (b) A transferee may withhold a portion of the
 1216 consideration for a business or stock of goods to pay the taxes,
 1217 interest, or penalties owed to the state from the operation of
 1218 the business. The transferee shall pay the withheld
 1219 consideration to the state within 30 days after the date of the
 1220 transfer. If the consideration withheld is less than the
 1221 transferor's liability, the transferor remains liable for the
 1222 deficiency.

1223 (c) A transferee who acquires the business or stock of
 1224 goods and fails to pay the taxes, interest, or penalties due,
 1225 may not engage in any business in the state until the taxes,
 1226 interest, or penalties are paid. The Department of Legal Affairs
 1227 may seek an injunction at the request of the department to
 1228 prevent further business activity until such tax, interest, or
 1229 penalties are paid. A temporary injunction enjoining further
 1230 business activity may be granted by a court without notice.

1231 (5) The transferee, or transferees acting in concert, of
 1232 more than 50 percent of a business or stock of goods are jointly

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1233 and severally liable with the transferor for the payment of the
 1234 taxes, interest, or penalties owed to the state from the
 1235 operation of the business by the transferor.

1236 (6) The maximum liability of a transferee pursuant to this
 1237 section is equal to the fair market value of the property
 1238 transferred or the total purchase price, whichever is greater.

1239 (7) After notice by the department of transferee liability
 1240 under this section, the transferee has 60 days within which to
 1241 file an action as provided in chapter 72.

1242 (8) This section does not impose liability on a transferee
 1243 of a business or stock of goods pursuant to an involuntary
 1244 transfer.

1245 (9) The department may adopt rules necessary to administer
 1246 and enforce this section.

1247 Section 16. Effective upon this act becoming a law and
 1248 operating retroactively to July 1, 2008, subsections (4) and (5)
 1249 of section 220.192, Florida Statutes, are amended to read:

1250 220.192 Renewable energy technologies investment tax
 1251 credit.--

1252 (4) TAXPAYER APPLICATION PROCESS.--To claim a credit under
 1253 this section, each taxpayer must apply to the Florida Energy and
 1254 Climate Commission ~~Department of Environmental Protection~~ for an
 1255 allocation of each type of annual credit by the date established
 1256 by the Florida Energy and Climate Commission ~~Department of~~
 1257 ~~Environmental Protection~~. The application form may be
 1258 established by the Florida Energy and Climate Commission. The
 1259 form must ~~Department of Environmental Protection and shall~~
 1260 include an affidavit from each taxpayer certifying that all

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1261 information contained in the application, including all records
 1262 of eligible costs claimed as the basis for the tax credit, are
 1263 true and correct. Approval of the credits under this section
 1264 shall be accomplished on a first-come, first-served basis, based
 1265 upon the date complete applications are received by the Florida
 1266 Energy and Climate Commission ~~Department of Environmental~~
 1267 ~~Protection~~. A taxpayer shall submit only one complete
 1268 application based upon eligible costs incurred within a
 1269 particular state fiscal year. Incomplete placeholder
 1270 applications will not be accepted and will not secure a place in
 1271 the first-come, first-served application line. If a taxpayer
 1272 does not receive a tax credit allocation due to the exhaustion
 1273 of the annual tax credit authorizations, then such taxpayer may
 1274 reapply in the following year for those eligible costs and will
 1275 have priority over other applicants for the allocation of
 1276 credits.

1277 (5) ADMINISTRATION; AUDIT AUTHORITY; RECAPTURE OF
 1278 CREDITS.--

1279 (a) In addition to its existing audit and investigation
 1280 authority, the Department of Revenue may perform any additional
 1281 financial and technical audits and investigations, including
 1282 examining the accounts, books, and records of the tax credit
 1283 applicant, which ~~that~~ are necessary to verify the eligible costs
 1284 included in the tax credit return and to ensure compliance with
 1285 this section. The Florida Energy and Climate Commission
 1286 ~~Department of Environmental Protection~~ shall provide technical
 1287 assistance when requested by the Department of Revenue on any
 1288 technical audits or examinations performed pursuant to this

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1289 section.

1290 (b) It is grounds for forfeiture of previously claimed and

1291 received tax credits if the Department of Revenue determines, as

1292 a result of ~~either~~ an audit or examination or from information

1293 received from the Florida Energy and Climate Commission

1294 ~~Department of Environmental Protection~~, that a taxpayer received

1295 tax credits pursuant to this section to which the taxpayer was

1296 not entitled. The taxpayer is responsible for returning

1297 forfeited tax credits to the Department of Revenue, and such

1298 funds shall be paid into the General Revenue Fund of the state.

1299 (c) The Florida Energy and Climate Commission ~~Department~~

1300 ~~of Environmental Protection~~ may revoke or modify any written

1301 decision granting eligibility for tax credits under this section

1302 if it is discovered that the tax credit applicant submitted any

1303 false statement, representation, or certification in any

1304 application, record, report, plan, or other document filed in an

1305 attempt to receive tax credits under this section. The Florida

1306 Energy and Climate Commission ~~Department of Environmental~~

1307 ~~Protection~~ shall immediately notify the Department of Revenue of

1308 any revoked or modified orders affecting previously granted tax

1309 credits. Additionally, the taxpayer must notify the Department

1310 of Revenue of any change in its tax credit claimed.

1311 (d) The taxpayer shall file with the Department of Revenue

1312 an amended return or such other report as the Department of

1313 Revenue prescribes by rule and shall pay any required tax and

1314 interest within 60 days after the taxpayer receives notification

1315 from the Florida Energy and Climate Commission ~~Department of~~

1316 ~~Environmental Protection~~ that previously approved tax credits

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1317 have been revoked or modified. If the revocation or modification
 1318 order is contested, the taxpayer shall file an amended return or
 1319 other report as provided in this paragraph within 60 days after
 1320 a final order is issued following proceedings.

1321 (e) A notice of deficiency may be issued by the Department
 1322 of Revenue at any time within 3 years after the taxpayer
 1323 receives formal notification from the Florida Energy and Climate
 1324 Commission ~~Department of Environmental Protection~~ that
 1325 previously approved tax credits have been revoked or modified.
 1326 If a taxpayer fails to notify the Department of Revenue of any
 1327 changes to its tax credit claimed, a notice of deficiency may be
 1328 issued at any time.

1329 Section 17. Effective July 1, 2009, paragraph (c) of
 1330 subsection (1) of section 336.021, Florida Statutes, is amended
 1331 to read:

1332 336.021 County transportation system; levy of ninth-cent
 1333 fuel tax on motor fuel and diesel fuel.--

1334 (1)

1335 (c) Local option taxes collected on sales or use of diesel
 1336 fuel in this state shall be distributed in the following manner:

1337 1. The fiscal year of July 1, 1995, through June 30, 1996,
 1338 shall be the base year for all distributions.

1339 2. Each year the tax collected, less the service and
 1340 administrative charges enumerated in s. 215.20 and the
 1341 allowances allowed under s. 206.91, on the number of gallons
 1342 reported, up to the total number of gallons reported in the base
 1343 year, shall be distributed to each county using the distribution
 1344 percentage calculated for the base year.

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1345 3. After the distribution of taxes pursuant to
 1346 subparagraph 4. ~~2.~~, additional taxes available for distribution
 1347 shall first be distributed pursuant to this subparagraph. A
 1348 distribution shall be made to each county in which a qualified
 1349 new retail station is located. A qualified new retail station is
 1350 a retail station that began operation after June 30, 1996, and
 1351 that has sales of diesel fuel exceeding 50 percent of the sales
 1352 of diesel fuel reported in the county in which it is located
 1353 during the 1995-1996 state fiscal year. The determination of
 1354 whether a new retail station is qualified shall be based on the
 1355 total gallons of diesel fuel sold at the station during each
 1356 full month of operation during the 12-month period ending
 1357 January 31, divided by the number of full months of operation
 1358 during those 12 months, and the result multiplied by 12. The
 1359 amount distributed pursuant to this subparagraph to each county
 1360 in which a qualified new retail station is located shall equal
 1361 the local option taxes due on the gallons of diesel fuel sold by
 1362 the new retail station during the year ending January 31, less
 1363 the service charges enumerated in s. 215.20 and the dealer
 1364 allowance provided for by s. 206.91. Gallons of diesel fuel sold
 1365 at the qualified new retail station shall be certified to the
 1366 department by the county requesting the additional distribution
 1367 by June 15, 1997, and by March 1 in each subsequent year. The
 1368 certification shall include the beginning inventory, fuel
 1369 purchases and sales, and the ending inventory for the new retail
 1370 station for each month of operation during the year, the
 1371 original purchase invoices for the period, and any other
 1372 information the department deems reasonable and necessary to

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1373 | establish the certified gallons. The department may review and
 1374 | audit the retail dealer's records provided to a county to
 1375 | establish the gallons sold by the new retail station.

1376 | Notwithstanding the provisions of this subparagraph, when more
 1377 | than one county qualifies for a distribution pursuant to this
 1378 | subparagraph and the requested distributions exceed the total
 1379 | taxes available for distribution, each county shall receive a
 1380 | prorated share of the moneys available for distribution.

1381 | 4. After the distribution of taxes pursuant to
 1382 | subparagraph 2. 3-, all additional taxes available for
 1383 | distribution, except the taxes described in subparagraph 3.,
 1384 | shall be distributed based on vehicular diesel fuel storage
 1385 | capacities in each county pursuant to this subparagraph. The
 1386 | total vehicular diesel fuel storage capacity shall be
 1387 | established for each fiscal year based on the registration of
 1388 | facilities with the Department of Environmental Protection as
 1389 | required by s. 376.303 for the following facility types: retail
 1390 | stations, fuel user/nonretail, state government, local
 1391 | government, and county government. Each county shall receive a
 1392 | share of the total taxes available for distribution pursuant to
 1393 | this subparagraph equal to a fraction, the numerator of which is
 1394 | the storage capacity located within the county for vehicular
 1395 | diesel fuel in the facility types listed in this subparagraph
 1396 | and the denominator of which is the total statewide storage
 1397 | capacity for vehicular diesel fuel in those facility types. The
 1398 | vehicular diesel fuel storage capacity for each county and
 1399 | facility type shall be that established by the Department of
 1400 | Environmental Protection by June 1, 1997, for the 1996-1997

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1401 fiscal year, and by January 31 for each succeeding fiscal year.
 1402 The storage capacities so established shall be final. The
 1403 storage capacity for any new retail station for which a county
 1404 receives a distribution pursuant to subparagraph 3. shall not be
 1405 included in the calculations pursuant to this subparagraph.

1406 Section 18. Subsection (20) of section 443.036, Florida
 1407 Statutes, is amended to read:

1408 443.036 Definitions.--As used in this chapter, the term:

1409 (20) "Employing unit" means an individual or type of
 1410 organization, including a partnership, limited liability
 1411 company, association, trust, estate, joint-stock company,
 1412 insurance company, or corporation, whether domestic or foreign;
 1413 the receiver, trustee in bankruptcy, trustee, or successor of
 1414 any of the foregoing; or the legal representative of a deceased
 1415 person, which has or had in its employ one or more individuals
 1416 performing services for it within this state.

1417 (a) Each individual employed to perform or to assist in
 1418 performing the work of any agent or employee of an employing
 1419 unit is deemed to be employed by the employing unit for the
 1420 purposes of this chapter, regardless of whether the individual
 1421 was hired or paid directly by the employing unit or by an agent
 1422 or employee of the employing unit, if the employing unit had
 1423 actual or constructive knowledge of the work.

1424 (b) Each individual performing services in this state for
 1425 an employing unit maintaining at least two separate
 1426 establishments in this state is deemed to be performing services
 1427 for a single employing unit for the purposes of this chapter.

1428 (c) A person who is an officer of a corporation, or a

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1429 member of a limited liability company classified as a
 1430 corporation for federal income tax purposes, and who performs
 1431 services for the corporation or limited liability company in
 1432 this state, regardless of whether those services are continuous,
 1433 is deemed an employee of the corporation or the limited
 1434 liability company during all of each week of his or her tenure
 1435 of office, regardless of whether he or she is compensated for
 1436 those services. Services are presumed to be rendered for the
 1437 corporation in cases in which the officer is compensated by
 1438 means other than dividends upon shares of stock of the
 1439 corporation owned by him or her.

1440 (d) A limited liability company shall be treated as having
 1441 the same status as it is classified for federal income tax
 1442 purposes. However, a single-member limited liability company
 1443 shall be treated as the employer.

1444 Section 19. Paragraph (b) of subsection (2) of section
 1445 443.1215, Florida Statutes, is amended to read:

1446 443.1215 Employers.--

1447 (2)

1448 (b) In determining whether an employing unit for which
 1449 service, other than agricultural labor, is also performed is an
 1450 employer under paragraph (1) (a), paragraph (1) (b), paragraph
 1451 (1) (c), or subparagraph (1) (d)2., the wages earned or the
 1452 employment of an employee performing service in agricultural
 1453 labor may not be taken into account. If an employing unit is
 1454 determined to be an employer of agricultural labor, the
 1455 employing unit is considered an employer for purposes of
 1456 paragraph (1) (a) subsection (1).

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1457 Section 20. Subsection (2) of section 443.1316, Florida
 1458 Statutes, is amended to read:
 1459 443.1316 Unemployment tax collection services; interagency
 1460 agreement.--

1461 (2) (a) The Department of Revenue is considered to be
 1462 administering a revenue law of this state when the department
 1463 implements this chapter, or otherwise provides unemployment tax
 1464 collection services, under contract with the Agency for
 1465 Workforce Innovation through the interagency agreement.

1466 (b) Sections 213.015(1)-(3), (5)-(7), (9)-(19), and (21);
 1467 213.018; 213.025; 213.051; 213.053; 213.0532; 213.0535; 213.055;
 1468 213.071; 213.10; 213.21(4); 213.2201; 213.23; 213.24; 213.25;
 1469 213.27; 213.28; 213.285; 213.34(1), (3), and (4); 213.37;
 1470 213.50; 213.67; 213.69; 213.691; 213.692; 213.73; 213.733;
 1471 213.74; ~~and 213.757~~; and 213.758 apply to the collection of
 1472 unemployment contributions and reimbursements by the Department
 1473 of Revenue unless prohibited by federal law.

1474 Section 21. Section 443.141, Florida Statutes, is amended
 1475 to read:

1476 443.141 Collection of contributions and reimbursements.--

1477 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,
 1478 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.--

1479 (a) Interest.--Contributions or reimbursements unpaid on
 1480 the date due shall bear interest at the rate of 1 percent per
 1481 month from and after that date until payment plus accrued
 1482 interest is received by the tax collection service provider,
 1483 unless the service provider finds that the employing unit has or
 1484 had good reason for failure to pay the contributions or

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1485 reimbursements when due. Interest collected under this
 1486 subsection must be paid into the Special Employment Security
 1487 Administration Trust Fund.

1488 (b) Penalty for delinquent, erroneous, incomplete, or
 1489 insufficient reports.--

1490 1. An employing unit that fails to file any report
 1491 required by the Agency for Workforce Innovation or its tax
 1492 collection service provider, in accordance with rules for
 1493 administering this chapter, shall pay to the tax collection
 1494 service provider for each delinquent report the sum of \$25 for
 1495 each 30 days or fraction thereof that the employing unit is
 1496 delinquent, unless the agency or its service provider, whichever
 1497 required the report, finds that the employing unit has or had
 1498 good reason for failure to file the report. The agency or its
 1499 service provider may assess penalties only through the date of
 1500 the issuance of the final assessment notice. However, additional
 1501 penalties accrue if the delinquent report is subsequently filed.

1502 2.a. An employing unit that files an erroneous,
 1503 incomplete, or insufficient report with the Agency for Workforce
 1504 Innovation or its tax collection service provider, shall pay a
 1505 penalty. The amount of the penalty is \$50 or 10 percent of any
 1506 tax due, whichever is greater, but no more than \$300 per report.
 1507 The penalty shall be added to any tax, penalty, or interest
 1508 otherwise due.

1509 b. The agency or its tax collection service provider shall
 1510 waive the penalty if the employing unit files an accurate,
 1511 complete, and sufficient report within 30 days after a penalty
 1512 notice is issued to the employing unit. The penalty may not be

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1513 waived more than one time during a 12-month period.

1514 c. As used in this subsection, the term "erroneous,
 1515 incomplete, or insufficient report" means a report so lacking in
 1516 information, completeness, or arrangement that the report cannot
 1517 be readily understood, verified, or reviewed. Such reports
 1518 include, but are not limited to, reports having missing wage or
 1519 employee information, missing or incorrect social security
 1520 numbers, or illegible entries; reports submitted in a format
 1521 that is not approved by the agency or its tax collection service
 1522 provider; and reports showing gross wages that do not equal the
 1523 total of the wages of each employee. However, the term does not
 1524 include a report that merely contains inaccurate data that was
 1525 supplied to the employer by the employee, if the employer was
 1526 unaware of the inaccuracy.

1527 3.2. Sums collected as Penalties imposed pursuant to this
 1528 paragraph shall under subparagraph 1. must be deposited in the
 1529 Special Employment Security Administration Trust Fund.

1530 4.3. The penalty and interest for a delinquent, erroneous,
 1531 incomplete, or insufficient report may be waived if when the
 1532 penalty or interest is inequitable. The provisions of s.
 1533 213.24(1) apply to any penalty or interest that is imposed under
 1534 this section.

1535 5. The Agency for Workforce Innovation and the state
 1536 agency providing unemployment tax collection services may adopt
 1537 rules to administer this subsection.

1538 (c) Application of partial payments.--If When a
 1539 delinquency exists in the employment record of an employer not
 1540 in bankruptcy, a partial payment less than the total delinquency

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1541 amount shall be applied to the employment record as the payor
 1542 directs. In the absence of specific direction, the partial
 1543 payment shall be applied to the payor's employment record as
 1544 prescribed in the rules of the Agency for Workforce Innovation
 1545 or the state agency providing tax collection services.

1546 (2) REPORTS, CONTRIBUTIONS, APPEALS.--

1547 (a) Failure to make reports and pay contributions.--If an
 1548 employing unit determined by the tax collection service provider
 1549 to be an employer subject to this chapter fails to make and file
 1550 any report as and when required by this chapter or by any rule
 1551 of the Agency for Workforce Innovation or the state agency
 1552 providing tax collection services, for the purpose of
 1553 determining the amount of contributions due by the employer
 1554 under this chapter, or if any filed report is found by the
 1555 service provider to be incorrect or insufficient, and the
 1556 employer, after being notified in writing by the service
 1557 provider to file the report, or a corrected or sufficient
 1558 report, as applicable, fails to file the report within 15 days
 1559 after the date of the mailing of the notice, the tax collection
 1560 service provider may:

1561 1. Determine the amount of contributions due from the
 1562 employer based on the information readily available to it, which
 1563 determination is deemed to be prima facie correct;

1564 2. Assess the employer the amount of contributions
 1565 determined to be due; and

1566 3. Immediately notify the employer by mail of the
 1567 determination and assessment including penalties as provided in
 1568 this chapter, if any, added and assessed, and demand payment

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1569 together with interest on the amount of contributions from the
 1570 date that amount was due and payable.

1571 (b) Hearings.--The determination and assessment are final
 1572 15 days after the date the assessment is mailed unless the
 1573 employer files with the tax collection service provider within
 1574 the 15 days a written protest and petition for hearing
 1575 specifying the objections thereto. The tax collection service
 1576 provider shall promptly review each petition and may reconsider
 1577 its determination and assessment in order to resolve the
 1578 petitioner's objections. The tax collection service provider
 1579 shall forward each petition remaining unresolved to the Agency
 1580 for Workforce Innovation for a hearing on the objections. Upon
 1581 receipt of a petition, the Agency for Workforce Innovation shall
 1582 schedule a hearing and notify the petitioner of the time and
 1583 place of the hearing. The Agency for Workforce Innovation may
 1584 appoint special deputies to conduct hearings and to submit their
 1585 findings together with a transcript of the proceedings before
 1586 them and their recommendations to the agency for its final
 1587 order. Special deputies are subject to the prohibition against
 1588 ex parte communications in s. 120.66. At any hearing conducted
 1589 by the Agency for Workforce Innovation or its special deputy,
 1590 evidence may be offered to support the determination and
 1591 assessment or to prove it is incorrect. In order to prevail,
 1592 however, the petitioner must either prove that the determination
 1593 and assessment are incorrect or file full and complete corrected
 1594 reports. Evidence may also be submitted at the hearing to rebut
 1595 the determination by the tax collection service provider that
 1596 the petitioner is an employer under this chapter. Upon evidence

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1597 taken before it or upon the transcript submitted to it with the
 1598 findings and recommendation of its special deputy, the Agency
 1599 for Workforce Innovation shall either set aside the tax
 1600 collection service provider's determination that the petitioner
 1601 is an employer under this chapter or reaffirm the determination.
 1602 The amounts assessed under the final order, together with
 1603 interest and penalties, must be paid within 15 days after notice
 1604 of the final order is mailed to the employer, unless judicial
 1605 review is instituted in a case of status determination. Amounts
 1606 due when the status of the employer is in dispute are payable
 1607 within 15 days after the entry of an order by the court
 1608 affirming the determination. However, any determination that an
 1609 employing unit is not an employer under this chapter does not
 1610 affect the benefit rights of any individual as determined by an
 1611 appeals referee or the commission unless:

1612 1. The individual is made a party to the proceedings
 1613 before the special deputy; or

1614 2. The decision of the appeals referee or the commission
 1615 has not become final or the employing unit and the Agency for
 1616 Workforce Innovation were not made parties to the proceedings
 1617 before the appeals referee or the commission.

1618 (c) Appeals.--The Agency for Workforce Innovation and the
 1619 state agency providing unemployment tax collection services
 1620 shall adopt rules prescribing the procedures for an employing
 1621 unit determined to be an employer to file an appeal and be
 1622 afforded an opportunity for a hearing on the determination.
 1623 Pending a hearing, the employing unit must file reports and pay
 1624 contributions in accordance with s. 443.131.

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1625 (3) COLLECTION PROCEEDINGS.--

1626 (a) Lien for payment of contributions or reimbursements.--

1627 1. ~~There is created~~ A lien exists in favor of the tax

1628 collection service provider upon all the property, both real and

1629 personal, of any employer liable for payment of any contribution

1630 or reimbursement levied and imposed under this chapter for the

1631 amount of the contributions or reimbursements due, together with

1632 any interest, costs, and penalties. If any contribution or

1633 reimbursement imposed under this chapter or any portion of that

1634 contribution, reimbursement, interest, or penalty is not paid

1635 within 60 days after becoming delinquent, the tax collection

1636 service provider may file ~~subsequently issue~~ a notice of lien

1637 ~~that may be filed~~ in the office of the clerk of the circuit

1638 court of any county in which the delinquent employer owns

1639 property or ~~has conducted~~ business. The notice of lien must

1640 include the periods for which the contributions, reimbursements,

1641 interest, or penalties are demanded and the amounts due. A copy

1642 of the notice of lien must be mailed to the employer at the

1643 employer's ~~her or his~~ last known address. The notice of lien may

1644 not be filed ~~issued and recorded~~ until 15 days after the date

1645 the assessment becomes final under subsection (2). Upon filing

1646 ~~presentation of the notice of lien~~, the clerk of the circuit

1647 court shall record the notice of lien ~~it~~ in a book maintained

1648 for that purpose, and the amount of the notice of lien, together

1649 with the cost of recording and interest accruing upon the amount

1650 of the contribution or reimbursement, becomes a lien upon the

1651 title to and interest, whether legal or equitable, in any real

1652 property, chattels real, or personal property of the employer

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1653 against whom the notice of lien is issued, in the same manner as
 1654 a judgment of the circuit court docketed in the office of the
 1655 circuit court clerk, with execution issued to the sheriff for
 1656 levy. This lien is prior, preferred, and superior to all
 1657 mortgages or other liens filed, recorded, or acquired after the
 1658 notice of lien is filed. Upon the payment of the amounts due, or
 1659 upon determination by the tax collection service provider that
 1660 the notice of lien was erroneously issued, the lien is satisfied
 1661 when the service provider acknowledges in writing that the lien
 1662 is fully satisfied. A lien's satisfaction does not need to be
 1663 acknowledged before any notary or other public officer, and the
 1664 signature of the director of the tax collection service provider
 1665 or his or her designee is conclusive evidence of the
 1666 satisfaction of the lien, which satisfaction shall be recorded
 1667 by the clerk of the circuit court who receives the fees for
 1668 those services.

1669 2. The tax collection service provider may subsequently
 1670 issue a warrant directed to any sheriff in this state,
 1671 commanding him or her to levy upon and sell any real or personal
 1672 property of the employer liable for any amount under this
 1673 chapter within his or her jurisdiction, for payment, with the
 1674 added penalties and interest and the costs of executing the
 1675 warrant, together with the costs of the clerk of the circuit
 1676 court in recording and docketing the notice of lien, and to
 1677 return the warrant to the service provider with payment. The
 1678 warrant may only be issued and enforced for all amounts due to
 1679 the tax collection service provider on the date the warrant is
 1680 issued, together with interest accruing on the contribution or

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1681 reimbursement due from the employer to the date of payment at
 1682 the rate provided in this section. In the event of sale of any
 1683 assets of the employer, however, priorities under the warrant
 1684 shall be determined in accordance with the priority established
 1685 by any notices of lien filed by the tax collection service
 1686 provider and recorded by the clerk of the circuit court. The
 1687 sheriff shall execute the warrant in the same manner prescribed
 1688 by law for executions issued by the clerk of the circuit court
 1689 for judgments of the circuit court. The sheriff is entitled to
 1690 the same fees for executing the warrant as for a writ of
 1691 execution out of the circuit court, and these fees must be
 1692 collected in the same manner.

1693 3. The lien expires 10 years after the filing of a notice
 1694 of lien with the clerk of court. An action to collect amounts
 1695 due under this chapter may not be commenced after the expiration
 1696 of the lien securing the payment of the amounts owed.

1697 (b) Injunctive procedures to contest warrants after
 1698 issuance.--An injunction or restraining order to stay the
 1699 execution of a warrant may not be issued until a motion is
 1700 filed; reasonable notice of a hearing on the motion for the
 1701 injunction is served on the tax collection service provider; and
 1702 the party seeking the injunction either pays into the custody of
 1703 the court the full amount of contributions, reimbursements,
 1704 interests, costs, and penalties claimed in the warrant or enters
 1705 into and files with the court a bond with two or more good and
 1706 sufficient sureties approved by the court in a sum at least
 1707 twice the amount of the contributions, reimbursements,
 1708 interests, costs, and penalties, payable to the tax collection

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1709 service provider. The bond must also be conditioned to pay the
 1710 amount of the warrant, interest, and any damages resulting from
 1711 the wrongful issuing of the injunction, if the injunction is
 1712 dissolved, or the motion for the injunction is dismissed. Only
 1713 one surety is required when the bond is executed by a lawfully
 1714 authorized surety company.

1715 (c) Attachment and garnishment.--Upon the filing of notice
 1716 of lien as provided in subparagraph (a)1., the tax collection
 1717 service provider is entitled to remedy by attachment or
 1718 garnishment as provided in chapters 76 and 77, as for a debt
 1719 due. Upon application by the tax collection service provider,
 1720 these writs shall be issued by the clerk of the circuit court as
 1721 upon a judgment of the circuit court duly docketed and recorded.
 1722 These writs shall be returnable to the circuit court. A bond may
 1723 not be required of the tax collection service provider as a
 1724 condition required for the issuance of these writs of attachment
 1725 or garnishment. Issues raised under proceedings by attachment or
 1726 garnishment shall be tried by the circuit court in the same
 1727 manner as a judgment under chapters 76 and 77. Further, the
 1728 notice of lien filed by the tax collection service provider is
 1729 valid for purposes of all remedies under this chapter until
 1730 satisfied under this chapter, and revival by scire facias or
 1731 other proceedings are not necessary before pursuing any remedy
 1732 authorized by law. Proceedings authorized upon a judgment of the
 1733 circuit court do not make the lien a judgment of the circuit
 1734 court upon a debt for any purpose other than as are specifically
 1735 provided by law as procedural remedies.

1736 (d) Third-party claims.--Upon any levy made by the sheriff

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1737 | under a writ of attachment or garnishment as provided in
 1738 | paragraph (c), the circuit court shall try third-party claims to
 1739 | property involved as upon a judgment thereof and all proceedings
 1740 | authorized on third-party claims in ss. 56.16, 56.20, 76.21, and
 1741 | 77.16 shall apply.

1742 | (e) Proceedings supplementary to execution.--At any time
 1743 | after a warrant provided for in subparagraph (a)2. is returned
 1744 | unsatisfied by any sheriff of this state, the tax collection
 1745 | service provider may file an affidavit in the circuit court
 1746 | affirming the warrant was returned unsatisfied and remains valid
 1747 | and outstanding. The affidavit must also state the residence of
 1748 | the party or parties against whom the warrant is issued. The tax
 1749 | collection service provider is subsequently entitled to have
 1750 | other and further proceedings in the circuit court as upon a
 1751 | judgment thereof as provided in s. 56.29.

1752 | (f) Reproductions.--In any proceedings in any court under
 1753 | this chapter, reproductions of the original records of the
 1754 | Agency for Workforce Innovation, its tax collection service
 1755 | provider, the former Department of Labor and Employment
 1756 | Security, or the commission, including, but not limited to,
 1757 | photocopies or microfilm, are primary evidence in lieu of the
 1758 | original records or of the documents that were transcribed into
 1759 | those records.

1760 | (g) Jeopardy assessment and warrant.--If the tax
 1761 | collection service provider reasonably believes that the
 1762 | collection of contributions or reimbursements from an employer
 1763 | will be jeopardized by delay, the service provider may assess
 1764 | the contributions or reimbursements immediately, together with

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1765 interest or penalties when due, regardless of whether the
 1766 contributions or reimbursements accrued are due, and may
 1767 immediately issue a notice of lien and jeopardy warrant upon
 1768 which proceedings may be conducted as provided in this section
 1769 for notice of lien and warrant of the service provider. Within
 1770 15 days after mailing the notice of lien by registered mail, the
 1771 employer may protest the issuance of the lien in the same manner
 1772 provided in paragraph (2) (a). The protest does not operate as a
 1773 supersedeas or stay of enforcement unless the employer files
 1774 with the sheriff seeking to enforce the warrant a good and
 1775 sufficient surety bond in twice the amount demanded by the
 1776 notice of lien or warrant. The bond must be conditioned upon
 1777 payment of the amount subsequently found to be due from the
 1778 employer to the tax collection service provider in the final
 1779 order of the Agency for Workforce Innovation upon protest of
 1780 assessment. The jeopardy warrant and notice of lien are
 1781 satisfied in the manner provided in this section upon payment of
 1782 the amount finally determined to be due from the employer. If
 1783 enforcement of the jeopardy warrant is not superseded as
 1784 provided in this section, the employer is entitled to a refund
 1785 from the fund of all amounts paid as contributions or
 1786 reimbursements in excess of the amount finally determined to be
 1787 due by the employer upon application being made as provided in
 1788 this chapter.

1789 (4) MISCELLANEOUS PROVISIONS FOR COLLECTION OF
 1790 CONTRIBUTIONS AND REIMBURSEMENTS.--

1791 (a) In addition to all other remedies and proceedings
 1792 authorized by this chapter for the collection of contributions

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1793 and reimbursements, a right of action by suit in the name of the
 1794 tax collection service provider is created. A suit may be
 1795 brought, and all proceedings taken, to the same effect and
 1796 extent as for the enforcement of a right of action for debt or
 1797 assumpsit, and all remedies available in such actions, including
 1798 attachment and garnishment, are available to the tax collection
 1799 service provider for the collection of any contribution or
 1800 reimbursement. The tax collection service provider is not,
 1801 however, required to post bond in any such action or
 1802 proceedings. In addition, this section does not make these
 1803 contributions or reimbursements a debt or demand unenforceable
 1804 against homestead property as provided by Art. X of the State
 1805 Constitution, and these remedies are solely procedural.

1806 (b) An employer who fails to make return or pay the
 1807 contributions or reimbursements levied under this chapter, and
 1808 who remains an employer as provided in s. 443.121, may be
 1809 enjoined from employing individuals in employment as defined in
 1810 this chapter upon the complaint of the tax collection service
 1811 provider in the circuit court of the county in which the
 1812 employer does business. An employer who fails to make return or
 1813 pay contributions or reimbursements shall be enjoined from
 1814 employing individuals in employment until the return is made and
 1815 the contributions or reimbursements are paid to the tax
 1816 collection service provider.

1817 (c) Any agent or employee designated by the Agency for
 1818 Workforce Innovation or its tax collection service provider may
 1819 administer an oath to any person for any return or report
 1820 required by this chapter or by the rules of the Agency for

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1821 Workforce Innovation or the state agency providing unemployment
 1822 tax collection services, and an oath made before the agency or
 1823 its service provider or any authorized agent or employee has the
 1824 same effect as an oath made before any judicial officer or
 1825 notary public of the state.

1826 (d) Civil actions brought under this chapter to collect
 1827 contributions, reimbursements, or interest, or any proceeding
 1828 conducted for the collection of contributions or reimbursements
 1829 from an employer, shall be heard by the court having
 1830 jurisdiction at the earliest possible date and are entitled to
 1831 preference upon the calendar of the court over all other civil
 1832 actions except petitions for judicial review of claims for
 1833 benefits arising under this chapter and cases arising under the
 1834 Workers' Compensation Law of this state.

1835 (e) The tax collection service provider may commence an
 1836 action in any other state to collect unemployment compensation
 1837 contributions, reimbursements, penalties, and interest legally
 1838 due this state. The officials of other states that extend a like
 1839 comity to this state may sue for the collection of
 1840 contributions, reimbursements, interest, and penalties in the
 1841 courts of this state. The courts of this state shall recognize
 1842 and enforce liability for contributions, reimbursements,
 1843 interest, and penalties imposed by other states that extend a
 1844 like comity to this state.

1845 (f) The collection of any contribution, reimbursement,
 1846 interest, or penalty due under this chapter is not enforceable
 1847 by civil action, warrant, claim, or other means unless the
 1848 notice of lien is filed with the clerk of the circuit court as

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1849 described in subsection (3) within 5 years after the date the
 1850 contribution, reimbursement, interest, and penalty were due.
 1851 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR
 1852 DISTRIBUTIONS.--In the event of any distribution of any
 1853 employer's assets pursuant to an order of any court under the
 1854 laws of this state, including any receivership, assignment for
 1855 the benefit of creditors, adjudicated insolvency, composition,
 1856 administration of estates of decedents, or other similar
 1857 proceeding, contributions or reimbursements then or subsequently
 1858 due must be paid in full before all other claims except claims
 1859 for wages of \$250 or less to each claimant, earned within 6
 1860 months after the commencement of the proceeding, and on a parity
 1861 with all other tax claims wherever those tax claims are given
 1862 priority. In the administration of the estate of any decedent,
 1863 the filing of notice of lien is a proceeding required upon
 1864 protest of the claim filed by the tax collection service
 1865 provider for contributions or reimbursements due under this
 1866 chapter, and the claim must be allowed by the circuit judge. The
 1867 personal representative of the decedent, however, may by
 1868 petition to the circuit court object to the validity of the tax
 1869 collection service provider's claim, and proceedings shall be
 1870 conducted in the circuit court for the determination of the
 1871 validity of the service provider's claim. Further, the bond of
 1872 the personal representative may not be discharged until the
 1873 claim is finally determined by the circuit court. When a bond is
 1874 not given by the personal representative, the assets of the
 1875 estate may not be distributed until the final determination by
 1876 the circuit court. Upon distribution of the assets of the estate

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1877 of any decedent, the tax collection service provider's claim has
 1878 a class 8 priority established in s. 733.707(1)(h), subject to
 1879 the above limitations with reference to wages. In the event of
 1880 any employer's adjudication in bankruptcy, judicially confirmed
 1881 extension proposal, or composition, under the Federal Bankruptcy
 1882 Act of 1898, as amended, contributions or reimbursements then or
 1883 subsequently due are entitled to priority as is provided in s.
 1884 64B of that act (U.S.C. Title II, s. 104(b), as amended).

1885 (6) REFUNDS.--

1886 (a) Within 4 years after payment of any amount as
 1887 contributions, reimbursements, interest, or penalties, an
 1888 employing unit may apply for an adjustment of its subsequent
 1889 payments of contributions or reimbursements, or for a refund if
 1890 the adjustment cannot be made.

1891 (b) If the tax collection service provider determines that
 1892 any contributions, reimbursements, interest, or penalties were
 1893 erroneously collected, the employing unit may adjust its
 1894 subsequent payment of contributions or reimbursements by the
 1895 amount erroneously collected. If an adjustment cannot be made,
 1896 the tax collection service provider shall refund the amount
 1897 erroneously collected from the fund.

1898 (c) Within the time limit provided in paragraph (a), the
 1899 tax collection service provider may on its own initiative adjust
 1900 or refund the amount erroneously collected.

1901 (d) This chapter does not authorize a refund of
 1902 contributions or reimbursements properly paid in accordance with
 1903 this chapter when the payment was made, except as required by s.
 1904 443.1216(13)(e).

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1905 (e) An employing unit entitled to a refund or adjustment
 1906 for erroneously collected contributions, reimbursements,
 1907 interest, or penalties is not entitled to interest on that
 1908 erroneously collected amount.

1909 (f) Refunds under this subsection and under s.
 1910 443.1216(13) (e) may be paid from the clearing account or the
 1911 benefit account of the Unemployment Compensation Trust Fund and
 1912 from the Special Employment Security Administration Trust Fund
 1913 for interest or penalties previously paid into the fund,
 1914 notwithstanding s. 443.191(2).

1915 Section 22. Effective July 1, 2009, subsection (2) of
 1916 section 443.163, Florida Statutes, is amended to read:

1917 443.163 Electronic reporting and remitting of
 1918 contributions and reimbursements.--

1919 (2)(a) An employer who is required by law to file an
 1920 Employers Quarterly Report (UCT-6) by approved electronic means,
 1921 but who files the report by a means other than approved
 1922 electronic means, is liable for a penalty of \$50 ~~\$10~~ for that
 1923 report and \$1 for each employee. This penalty, ~~which~~ is in
 1924 addition to any other ~~applicable~~ penalty provided by this
 1925 chapter. However, unless the penalty does not apply if employer
 1926 ~~first obtains a waiver of this requirement from the tax~~
 1927 ~~collection service provider~~ waives the electronic filing
 1928 requirement in advance. An employer who fails to remit
 1929 contributions or reimbursements by approved electronic means as
 1930 required by law is liable for a penalty of \$50 ~~\$10~~ for each
 1931 remittance submitted by a means other than approved electronic
 1932 means. This penalty, ~~which~~ is in addition to any other

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1933 ~~applicable~~ penalty provided by this chapter.

1934 **(b)** A person who prepared and reported for 100 or more

1935 employers in any quarter during the preceding state fiscal year,

1936 but who fails to file an Employers Quarterly Report (UCT-6) for

1937 each calendar quarter in the current calendar year by approved

1938 electronic means ~~as required by law~~, is liable for a penalty of

1939 \$50 \$10 for that report and \$1 for each employee. This penalty,

1940 ~~which~~ is in addition to any other ~~applicable~~ penalty provided by

1941 this chapter. However, unless the penalty does not apply if

1942 ~~person first obtains a waiver of this requirement from the tax~~

1943 ~~collection service provider~~ waives the electronic filing

1944 requirement in advance.

1945 Section 23. Subsection (3) of section 443.163, Florida

1946 Statutes, is amended to read:

1947 443.163 Electronic reporting and remitting of

1948 contributions and reimbursements.--

1949 (3) The tax collection service provider may waive the

1950 requirement to file an Employers Quarterly Report (UCT-6) by

1951 electronic means for employers that are unable to comply despite

1952 good faith efforts or due to circumstances beyond the employer's

1953 reasonable control.

1954 (a) As prescribed by the Agency for Workforce Innovation

1955 or its tax collection service provider, grounds for approving

1956 the waiver include, but are not limited to, circumstances in

1957 which the employer does not:

1958 1. Currently file information or data electronically with

1959 any business or government agency; or

1960 2. Have a compatible computer that meets or exceeds the

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1961 standards prescribed by the Agency for Workforce Innovation or
 1962 its tax collection service provider.

1963 (b) The tax collection service provider shall accept other
 1964 reasons for requesting a waiver from the requirement to submit
 1965 the Employers Quarterly Report (UCT-6) by electronic means,
 1966 including, but not limited to:

1967 1. That the employer needs additional time to program his
 1968 or her computer;

1969 2. That complying with this requirement causes the
 1970 employer financial hardship; or

1971 3. That complying with this requirement conflicts with the
 1972 employer's business procedures.

1973 (c) The Agency for Workforce Innovation or the state
 1974 agency providing unemployment tax collection services may
 1975 establish by rule the length of time a waiver is valid and may
 1976 determine whether subsequent waivers will be authorized, based
 1977 on this subsection; ~~however, the tax collection service provider~~
 1978 ~~may only grant a waiver from electronic reporting if the~~
 1979 ~~employer timely files the Employers Quarterly Report (UCT-6) by~~
 1980 ~~teletype, unless the employer wage detail exceeds the service~~
 1981 ~~provider's teletype system capabilities.~~

1982 Section 24. Effective July 1, 2009, section 213.691,
 1983 Florida Statutes, is created to read:

1984 213.691 Integrated warrants and judgment lien
 1985 certificates.--The department may file a single integrated
 1986 warrant or a single integrated judgment lien certificate for a
 1987 taxpayer's total liability for all taxes, fees, or surcharges
 1988 administered by the department. Such warrants and judgment lien

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1989 certificates may be filed in lieu of or to replace individual
 1990 warrants, notices of liens, and judgment lien certificates. Each
 1991 integrated warrant or integrated judgment lien certificate must
 1992 itemize the amount due for each tax, fee, or surcharge and any
 1993 related interest and penalty.

1994 Section 25. Effective July 1, 2009, section 213.692,
 1995 Florida Statutes, is created to read:

1996 213.692 Integrated enforcement authority.--

1997 (1) If the department has filed a warrant, notice of lien,
 1998 or judgment lien certificate against the property of a taxpayer,
 1999 the department may also revoke all certificates of registration,
 2000 permits, or licenses issued by the department to that taxpayer.

2001 (a) Before the department may revoke the certificates of
 2002 registration, permits, or licenses, the department must schedule
 2003 an informal conference that the taxpayer is required to attend.
 2004 At the conference, the taxpayer may present evidence regarding
 2005 the department's intended action or enter into a compliance
 2006 agreement. The department must provide written notice to the
 2007 taxpayer of the department's intended action and the time, date,
 2008 and place of the conference. The department shall issue an
 2009 administrative complaint to revoke the certificates of
 2010 registration, permits, or licenses if the taxpayer does not
 2011 attend the conference, enter into a compliance agreement, or
 2012 comply with a compliance agreement.

2013 (b) The department may not issue a certificate of
 2014 registration, permit, or license to a taxpayer whose certificate
 2015 of registration, permit, or license has been revoked unless:

2016 1. The outstanding liabilities of the taxpayer have been

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2017 satisfied; or

2018 2. The department enters into a written agreement with the

2019 taxpayer regarding any outstanding liabilities and, as part of

2020 such agreement, agrees to issue a certificate of registration,

2021 permit, or license.

2022 (c) The department shall require a cash deposit, bond, or

2023 other security as a condition of issuing a new certificate of

2024 registration pursuant to the requirements of s. 212.14(4).

2025 (2) If the department files a warrant or a judgment lien

2026 certificate in connection with a jeopardy assessment, the

2027 department must comply with the procedures in s. 213.732 before

2028 or in conjunction with those provided in this section.

2029 (3) The department may adopt rules to administer this

2030 section.

2031 Section 26. Effective July 1, 2009, the Department of

2032 Revenue is authorized to adopt emergency rules to administer s.

2033 213.692, Florida Statutes. The emergency rules shall remain in

2034 effect for 6 months after adoption and may be renewed during the

2035 pendency of procedures to adopt rules addressing the subject of

2036 the emergency rules.

2037 Section 27. Effective July 1, 2009, sections 195.095 and

2038 213.054, Florida Statutes, are repealed.

2039 Section 28. Except as otherwise expressly provided in this

2040 act, this act shall take effect upon becoming a law.